Fargo Park District

THE REGULAR MONTHLY MEETING OF THE BOARD OF COMMISSIONERS OF THE PARK DISTRICT OF THE CITY OF FARGO WILL BE HELD ON **TUESDAY, JULY 14, 2026,** AT **5:30 P.M**. IN THE BOARD ROOM AT THE FARGO PARKS SPORTS CENTER AT 6100 38th STREET SOUTH, FARGO, WITH PRESIDENT VICKI DAWSON, PRESIDING.

❖ ***Swearing in of new Board members – Honorable Judge Stephen Dawson***

Q. *Election of Officers*
Open Nominations – President of the Board
Open Nominations – Vice-President of the Board

A. Call to Order
B. Board to Approve Order of Agenda

Consent Agenda – approve the following:

a. Minutes – June 9, 2026
b. Board Bills – June 2026
c. Approval of the Transfer Agreement with Central North Dakota Steam Threshers, Inc.

Regular Agenda

1. Recognition of Audience/Public Comments
2. Director's Report
3. High School Girls Flag Football Update; Randi Litchy, presenter
4. Resolutions Creating Park Improvement District No. 2026-1, Madelyn's Meadows; Broc Lietz, presenter
5. Resolutions Creating Park Improvement District No. 2026-2, Selkirk 3rd Addition; Broc Lietz, presenter
6. Approval of Bank Resolution; Broc Lietz, presenter
7. 2027 Proposed Fees for Programs, Facilities and Pools; Kevin Boe, presenter
8. 2027 Proposed Fees for Golf; Rocky Papachek, presenter
9. 2027 Proposed Fees for Sports Center; Kali Mork, presenter
10. 2027 Proposed Courts Plus Community Fitness Fees; Kelly Kisell, presenter
11. Fargo Park Ordinances; Carolyn Boutain, presenter
12. 2025 Fargo Park District Audit; Broc Lietz, presenter

13. Governance Committee Update; Commissioner Dawson, presenter
14. Planning Committee Update; Commissioner Dawson, presenter
15. Adjourn

Please note: This is an in-person event and is streamed virtually. Members of the public and media can view the live meeting at:

https://www.facebook.com/fargondparks

https://www.youtube.com/@FargoParks

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 JUNE 9, 2026

The regular monthly meeting of the Board of Commissioners of the Park District of the City of Fargo was held on Tuesday, June 9, 2026, at 5:30 p.m. at the Fargo Park District office at 6100 38th Street South, Fargo, North Dakota and via Restream. Present at the meeting were Commissioners Jerry Rostad, Aaron Hill, Zoé Absey, Vicki Dawson, and Joe Deutsch. Also present were: Susan Faus, Dave Bietz, and Jayne Gust.

Approval of Agenda

Commissioner Aaron Hill moved and Commissioner Jerry Rostad seconded a motion to approve the agenda. Upon call of the roll, the motion passed unanimously.

Approval of Consent Agenda

Commissioner Aaron Hill moved and Commissioner Zoé Absey seconded a motion to approve the following actions on the consent agenda:

(a) The minutes of the May 12, 2026, meeting;
(b) The May bills;
(c) Approval of City of Fargo 12th Avenue Bridge Project as it relates to Jack Wiliams Stadium
(d) Approval of Rose Creek Driving Range Improvements Project Bids
(e) Approval of Bridge Maintenance Agreement in relation to pedestrian bridges across the Red River

Upon call of the roll, the motion passed unanimously.

Public Comments

Members of the public were afforded the opportunity to provide comment to the Board.

Director's Report

Susan Faus updated the board on various Park District matters. No action was taken on this matter.

Garden of Healing Phase 2

Dave Bietz presented to the Board on this matter. It was noted that in the Spring of 2021, Sarah and Arlin Fisher approached the Fargo Park District seeking permission to a memorial garden in honor of their son while also raising awareness about organ donation. Approval was granted, and Urban Plains Park was selected as the project site. A groundbreaking ceremony was held in May 2021, followed by installation of the initial improvements, culminating with a dedication ceremony in October 2021 to celebrate completion of Phase 1 of the garden.

In April of this year, the Fishers informed staff that they had successfully secured funding necessary to fully complete Phase 2 of the project. Since that time, staff have been coordinating with the project contractors and have developed an agreement outlining the implementation of Phase 2 improvements. The agreement is also included with this memo.

Commissioner Aaron Hill moved and Commissioner Jerry Rostad seconded a motion to approve the Agreement for construction of Phase 2 of the Garden of Healing as presented. Upon call of the roll, the motion passed unanimously.

Park Board Onboarding

The Governance committee reviewed and discussed the final draft of the onboarding process for new Park Board Commissioners on May 20, 2026. Minor updates have been made to the Introductory Meeting section to ensure all Park District departments are included, along with additional time allotted for those meetings.

Commissioner Aaron Hill moved and Commissioner Zoe Absey seconded a motion to approve the Park Board Onboarding as presented. Upon call of the roll, the motion passed unanimously.

Governance Committee Update

Commissioner Jerry Rostad presented to the Board on updates from the Governance Committee. He mentioned the changes to the Park Board Onboarding process. No action was taken on this matter.

Planning Committee Update

Commissioner Vicki Dawson presented to the Board on updates from the Planning Committee. No action was taken on this matter.

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 6:34 p.m.

Carmen Johnson, Executive Assistant

MEMORANDUM

Date: July 9, 2026

To: Fargo Park District Commissioners

From: Luke Evenson, Controller

RE: Board Bills

Enclosed are the bills for the July board meeting.

Total amounts requiring approval by fund:

General Fund	$	1,718,187.13
Debt Service Fund	$	-
Capital Projects Fund	$	381,092.39
Valley Senior Services	$	239,008.41
Total presented for approval	$	2,338,287.93

Please review the bill sheets presented. If you have any questions regarding any of the bills please call me prior to the board meeting so I will have time to properly research any issues and respond to you prior to the meeting.

If you have any questions, do not hesitate to contact me prior to the meeting.

Thank you.

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Susan Faus, Executive Director

RE: Consent Agenda Item (c) – Approval of the Transfer Agreement with Central North Dakota Steam Threshers, Inc.

At the June 17, 2026, Planning Committee Meeting, staff presented the proposed approval of the transfer agreement with Central North Dakota Steam Threshers, Inc.

The Children's Museum at Yunker Farm, a nonprofit organization, operated for 32 years before permanently closing in 2021. One of its featured attractions was a children's train ride. The Fargo Park District originally purchased the train, cars, and rails in 1981, and after the museum's closure, continued to store these assets at Yunker Farm.

The Park District does not plan to use the train assets in the future and is exploring an agreement to transfer ownership to Central North Dakota Steam Threshers.

Staff consulted with the Park District Attorney to assess any potential resale value. Due to the size and weight of the train components, transportation costs would be substantial, and demolition and disposal would also be prohibitively expensive without a willing recipient. Central North Dakota Steam Threshers has expressed interest in acquiring the train assets for use at their community reunions.

If approved, Central North Dakota Steam Threshers will assume full responsibility for removing and transporting the train assets. The train cars will then be displayed at their events, allowing the community to continue enjoying them.

The Planning Committee recommended to bring to the Board meeting and place on the Consent agenda.

If you have any questions, do not hesitate to contact me prior to the meeting.

Thank you.

ASSET TRANSFER AGREEMENT AND BILL OF SALE

This **Asset Transfer Agreement and Bill of Sale** ("Agreement") is entered into as of __________________ ***2026*** (the "Effective Date"), by and between:

The Park District to the City of Fargo, a municipal subdivision and a park district under Chapter 40-49 NDCC, ("Transferor"), and

Central North Dakota Steam Threshers, Inc., a nonprofit organization organized and existing under the laws of the State of North Dakota ("Transferee").

Transferor and Transferee may be referred to individually as a "Party" and collectively as the "Parties."

Whereas, Transferor is the owner of train cars, tracks, train related building, and fencing (collectively the "Train Assets") located at Yunker Farm in Fargo, North Dakota.

Whereas, Transferor does not utilize or have future plans to utilize the Train Assets.

Whereas, Transferor desires to transfer the Train Assets to the Transferee, and Transferee desires to accept the Train Assets, subject to the terms of this Agreement.

Now, therefore¸ for good and valuable consideration, the parties agree as follows:

1. **Transfer of Train Assets.** Subject to the terms and conditions of this Agreement, Transferor hereby transfers, assigns, and conveys, to Transferee all of Transferor's right, title, and interest in and to the Train Assets, as further described on **Exhibit A** attached hereto and incorporated herein by reference. Title to the Train Assets shall transfer to Transferee upon execution of this Agreement.

2. **No Consideration; Public Purpose.** The Parties acknowledge and agree that:

    a. The transfer of the Train Assets is made for no monetary consideration;

    b. The Train Assets have limited or nominal monetary value to Transferor and are no longer needed or useful for Transferor's operations or public purposes;

    c. The Transferee will incur substantial costs and effort to remove, transport, repair, refurbish, store and place the Train Assets back into productive use;

    d. Due to the condition, location, and nature of the Train Assets, there is limited to no viable market for sale and minimal likelihood of identifying a willing buyer for material consideration;

    e. The transfer serves a valid public purpose by enabling the continued use of the Train Assets for community benefit through Transferee's nonprofit mission.

3. **Delivery** Transferor shall make the Train Assets available to Transferee at Yunker Farm. Transferee shall be solely responsible, at its own cost and expense, for removal, transportation, handling, and any associated logistics. Transferee shall be responsible for any site clean up associated with moving the Train Assets from Yunker Farm. Transferee and Transferor shall coordinate on the time and associated logistics of Transferee moving the Train Assets.

4. **AS-IS Transfer; Disclaimer of Warranties** THE TRAIN ASSETS ARE TRANSFERRED "AS IS," "WHERE IS," AND "WITH ALL FAULTS," WITHOUT ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND WHATSOEVER. TO THE MAXIMUM EXTENT PERMITTED BY LAW, TRANSFEROR EXPRESSLY DISCLAIMS ANY AND ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, WITHOUT LIMITATION:

    a. ANY WARRANTY OF MERCHANTABILITY;

    b. ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE;

    c. ANY WARRANTY AS TO CONDITION, SAFETY, OR USEFULNESS;

    d. ANY WARRANTY OF COMPLIANCE WITH LAWS OR REGULATIONS;

    e. ANY WARRANTY AS TO TITLE (EXCEPT AS EXPRESSLY PROVIDED HEREIN) OR NON-INFRINGEMENT.

   Transferee acknowledges that it has had the opportunity to inspect the Train Assets (or has waived such inspection) and is relying solely on its own evaluation of the Train Assets.

5. **Assumption of Risk.** From and after the transfer of title, Transferee assumes all risks associated with the ownership, possession, transportation, condition, and use of the Train Assets, including, without limitation, risks of loss, damage, or injury.

6. **Indemnification.** To the extent permitted by law, Transferee shall indemnify, defend, and hold harmless Transferor and its officers, employees, and agents from and against any and all claims, demands, damages, losses, liabilities, costs, and expenses (including reasonable attorneys' fees) arising out of or related to:

    a. Transferee's removal, transportation, possession, or use of the Train Assets; or

    b. Any injury, damage, or loss caused by or related to the Train Assets after transfer.

7. **No Third-Party Beneficiaries.** This Agreement is for the sole benefit of the Parties and their permitted successors and assigns and does not confer any rights upon any third party.

8. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of North Dakota.

9. **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior discussions or agreements.

10. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

11. **Authority.** Each Party represents that it has full authority to enter into this Agreement and that the individual signing below is duly authorized to bind such Party.

12. **Bill of Sale.** This Agreement shall also constitute a Bill of Sale, effective as of the Effective Date, evidencing the transfer of the Train Assets from Transferor to Transferee.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date first written above.

TRANSFEROR:
The Park District to the City of Fargo

By: ____________________________
Name: __________________________
Title: ___________________________

TRANSFEREE:
Central North Dakota Steam Threshers, Inc.

By: ____________________________
Name: __________________________
Title: ___________________________

Exhibit A

- 250 yards of track
- Wooden barn-approximately 875 square feet
- One engine, conductor car and three passenger cars
- Associated chain-link fencing

M E M O R A N D U M

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Randi Litchy, Recreation Supervisor

RE: Agenda Item No. 3 – High School Girls Flag Football Update

The Fargo Park District partnered with the Minnesota Vikings to introduce High School Girls Flag Football to our community during the inaugural pilot season.

The program exceeded expectations in its first year, with approximately 60 participants registering, allowing us to form four teams. From the beginning, our goal was to model the league after a varsity high school sport. To accomplish this, we hired dedicated coaches and experienced officials to provide participants with a high-quality athletic experience.

Players registered individually and were placed on teams based on their high school affiliation. Due to participation numbers, some schools were combined to create competitive rosters:

- **Team Blaze:** Kindred High School, Sheyenne High School, and West Fargo High School
- **Team Eagles:** Davies High School
- **Team Vipers:** Moorhead High School, Barnesville High School, and homeschool participants
- **Team Storm:** Northern Cass High School, North High School, and South High School

From the first player meeting and practice through the final state tournament, it was rewarding to watch athletes who began as strangers quickly develop into cohesive teams. The friendships, teamwork, and sportsmanship displayed throughout the season were among the program's greatest successes.

The season consisted of 10 regular-season games followed by a one-day State Tournament. One team was crowned the inaugural State Champion, and five athletes were selected to the inaugural All-State Team through a league voting process.

As a pilot program, this first season demonstrated the strong interest and potential for girls flag football in our region. Participants embraced the opportunity to compete, develop their skills, and be part of a growing sport. One of the most exciting outcomes was seeing college recruiting opportunities emerge during the inaugural season. One participant even changed her college plans in order to attend a university where she will continue playing collegiate flag football.

Overall, the inaugural season was a tremendous success and provided a strong foundation for the continued growth of girls flag football within our community. We look forward to building on this momentum and expanding opportunities for student-athletes in future seasons.

Thank you, please reach out to me if you have any questions.

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Broc Lietz, Finance Director

RE: Agenda Item No. 4 – Resolutions Creating Park Improvement District No. 2026-1, Madelyn's Meadows

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At the June 17, 2026, Planning Committee Meeting, staff presented the proposed special assessment district for park improvements at Madelyn's Meadows and recommended forwarding it to the Board for approval consideration.

The following resolutions, prepared by Kennelly Business Law, are provided for your review and approval:

1. Resolution creating Park Improvement District 2026-1 of the Park District of the City of Fargo
2. Declaration of Official Intent
3. Resolution directing Engineer/Architect to prepare a report
4. Resolution approving Engineer/Architect's report
5. Resolution directing Engineer/Architect to prepare Plans and Specifications

Also in this packet is the Benefits Cost Estimate Analysis prepared by the Fargo Park District Special Assessment Committee.

Once plans and specifications are complete, administration will bring additional resolutions to the board for approval of plans and specifications, directions to advertise for bids, and bid acceptance.

If you have any questions prior to the meeting, please contact me.

Thank you,

Motion Recommended by Staff: I move to approve the Resolutions Creating Park Improvement District 2026-1 for Madelyn's Meadows, as presented.

Commissioner _______________introduced the following resolution and moved its adoption:

RESOLUTION CREATING PARK IMPROVEMENT DISTRICT NO. 2026-1
OF THE PARK DISTRICT OF THE CITY OF FARGO, NORTH DAKOTA

WHEREAS, it is deemed necessary to establish a park improvement district within the said Park District of the City of Fargo;

NOW THEREFORE, be it resolved as follows:

That there is hereby created Park Improvement District No. 2026-1 of the Park District of the City of Fargo, North Dakota, the boundaries of which shall be as follows:

SEE ATTACHED.

Dated: ______________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

[Insert Picture of Development that encompasses Improvement District]

DECLARATION OF OFFICIAL INTENT

The undersigned, being the duly appointed and acting Clerk of the Park District of the City of Fargo, North Dakota (the "District"), pursuant to and for purposes of compliance with Treasury Regulations, Section 1.150-2 (the "Regulations"), under the Internal Revenue Code of 1986, as amended, hereby states and certifies as follows:

1. The undersigned has been and is on the date hereof duly authorized by the governing body of the District to make and execute this Declaration of Official Intent (the "Declaration") for and on behalf of the governing body.
2. The District is undertaking a project described as follows: PARK IMPROVEMENT DISTRICT NO. 2026-1
3. The District intends, and reasonably expects, to reimburse itself for the payment of the cost of the project out of the proceeds of a tax-exempt bond issue, debt, or similar borrowing (the "Bonds") to be issued at a later date. Such reimbursement will be made no later than eighteen (18) months after the latter of (a) the date of the expenditure, or (b) the date the project is placed in service or abandoned, but in no event more than three (3) years after the date of expenditure. In the meantime, the District reasonably expects to pay and temporarily finance the costs from the following source or sources of funds: Pooled Funds of the District.
4. The maximum principal amount of Bonds expected to be issued for the payment of the costs of the project is: $876,635.20
5. No costs of the project have heretofore been paid by the District, except for preliminary or start-up expenditures permitted under Section 1-150-2(f)(2) or an expenditure which occurred within sixty (60) days of the date of this Declaration. The District will only reimburse itself for capital expenditures and costs of issuance of the Bonds. In addition, the reimbursement allocation will be evidenced by a proper entry on the District's books and records.

IN WITNESS WHEREOF, the undersigned has executed this Declaration on the _____ day of _________, 2026.

PARK DISTRICT OF THE CITY OF FARGO

BY: ____________________________________

Clerk

Commissioner _____________________introduced the following resolution and moved its adoption:

RESOLUTION DIRECTING ENGINEER TO PREPARE REPORT

BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, deeming it necessary to make certain improvements consisting of a 2.17 acre park, including site drainage, 2-5 playgrounds, concrete playground border, concrete sidewalks, 20' x 20' Park Shelter, grill pad, two (2) park signs,, and all other appurtenances, contrivances and structures used or useful in connection with the above specified improvements, be constructed and made in Park Improvement District No. 2026-1 of the Park District of the City of Fargo, the District hereby directs MBN Engineering as engineer for the project, to prepare a report as to the general nature, purpose and feasibility of the proposed improvement and an estimate of the probable cost of the work.

Dated: ______________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

Commissioner ____________introduced the following resolution and moved its adoption:

RESOLUTION APPROVING ENGINEER'S REPORT

BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, North Dakota, that the report of the Engineer for the project as to the general nature, purpose and feasibility of the proposed improvement in Park Improvement District No. 2026-1 and an estimate of the probable cost of the work has been filed with this Board and that the same is hereby approved.

Dated: ____________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

Fargo Park District

MADELYN’S MEADOWS - Opinion of Cost

Assessment District 2026-1

Engineer: MBN Engineering

Construction	**$**	**$757,280.00**
Engineering	**$**	**$50,944.00**
Other	**$**	**$68,411.20**
Total	**$**	**$876,635.20**

Commissioner ____________________introduced the following resolution and moved its adoption:

RESOLUTION DIRECTING ENGINEER TO PREPARE PLANS AND SPECIFICATIONS

BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, deeming it necessary to make certain improvements consisting of a 2.17 acre park, including site drainage, 2-5 playgrounds, concrete playground border, concrete sidewalks, 20' x 20' Park Shelter, grill pad, two (2) park signs,, and all other appurtenances, contrivances and structures used or useful in connection with the above specified improvements, be constructed and made in Park Improvement District No. 2025-1 of the Park District of the City of Fargo, the District hereby directs the Engineer for the project to prepare plans and specifications for such work.

Dated: _____________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

Madelyn's Meadows Development

Total Lots **324**

Park Improvement Type	Tangible Benefit	Units	Tangible Development Info.	Units	Total Tangible Benefit	Intangible Benefit	Units	Intangible Development Info.	Units	Total Inangible Benefit	Total Benefit
Park Improvements (Neighborhood)	$15,000	Lot	324	Lot	$4,860,000	$232,000	Lot	324	Lot	$75,168,000	$80,028,000
Park Improvements (Community)	$25,000	Lot	0	Lot	$0	$232,000	Lot	0	Lot	$0	$0
Athletic Fields	$20,000	Lot	0	Lot	$0	$2,320	Lot	0	Lot	$0	$0
Courts	$15	SF	0	SF	$0	$2,320	Lot	0	Lot	$0	$0
Trail/Shared Use Path	$8,500	Lot	324	Lot	$2,754,000	$9,000	Lot	324	Lot	$2,916,000	$5,670,000
Playground Equipment	$12,000	Lot	324	Lot	$3,888,000	$2,320	Lot	324	Lot	$751,680	$4,639,680
Open-Air Pavilions/Shelters	$115	SF	400	SF	$46,000	$2,320	Lot	324	Lot	$751,680	$797,680
Stormwater/Green Infrastructure	$10,000	Lot	324	Lot	$3,240,000	$116,000	Lot	324	Lot	$37,584,000	$40,824,000
Park Lighting	$10,200	Lot	0	Lot	$0	$116,000	Lot	0	Lot	$0	$0
Landscaping Beds/Shrubs/Grasses	$80	SF	0	SF	$0	$9,000	Lot	0	Lot	$0	$0
Trees (1"-12" Caliper)	$425	EA/INCH	28	EA	$17,850	$1,913	Mult	28	Mult	$53,550	$71,400
Trees (12"+)	$12,000	EA	0	EA	$0	$36,000	Mult	0	Mult	$0	$0
Parking/Access Improvements	$4,000	Stall	0	Stall	$0	$27,462	Stall	0	Stall	$0	$0
Enclosed Multi-Use Structure	$450	SF	0	SF	$0	$116,000	Lot	0	Lot	$0	$0
										Subtotal	**$132,030,760.00**

PARK DEVELOPMENT AGREEMENT

Madelyn's Meadows Addition

This Park Development Agreement (the "Agreement") is made and entered into this ____ day of ______________, 2023, by and between EagleRidge Development, whose post office address is 3280 Veterans Blvd, Suite 300, Fargo, North Dakota, 58104 ("Developer"), and the **PARK DISTRICT OF THE CITY OF FARGO**, a park district under the laws of the State of North Dakota, 701 Main Avenue, Fargo, North Dakota 58103 ("Park District").

Preliminary Statements

Developer was the owner of a 70.63 acres, more or less, tract of real property located in the City of Fargo, Cass County, North Dakota (the "Developer Property"), specifically described below and delineated on the plat/survey attached as Exhibit "A".

Developer has planned a residential and recreational development on the Developer Property in which the Developer desired to include and dedicate a park of approximately 2.17 acres on Developer Property, located in the proposed plat at Lot 7, Block 6 Madelyn's Meadows Fourth Addition to the City of Fargo, situated in the County of Cass and the State of North Dakota shown in Exhibit "A", (the "Park Area"). Developer supports Park Design shown in Exhibit "B" and Assessment Area shown in Exhibit "C".

Agreement

NOW, THEREFORE, in consideration of the above preliminary statements, the terms, and conditions of this Agreement, and for other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Scope of Agreement. This Agreement shall not constitute a partnership or a joint venture by and between the Developer and Park District. Neither party has a right or obligation to bind the other party to any course of action or commitment as it relates to the development of the Developer Property, including the Park Area that is described herein. Each of the parties is an independent contractor and although they will coordinate their efforts to develop the Park Area, maybe to include elements of design, access, and amenities, neither party is assuming any obligation of the other party.

2. Conveyances. Developer has conveyed to Park District approximately 2.17 acres that constitutes the Park Area, in the general location as shown on the site plan attached as Exhibit "A" by Warranty Deed. The parties acknowledge that the approved plat shall dedicate the Park Area to public use. The 2.17 acre parcel shall be conveyed to the Park District by Warranty Deed, free and clear of all liens, encumbrances, taxes, and specials, etc.

3. Developer and Park District Obligations. Developer and Park District acknowledge that they will be responsible for the following amenities to be located on the Developer Property and the Park Area:

a. Specific Park Amenities to be paid by Park District are described on Exhibit "D" and will be installed by the Park District and included with the park assessment. The assessment area is shown in Exhibit “C”. Cost will be per Exhibit "E". Developer waives all rights to protest park assessment in assessment area. If park assessment district fails to be established, then Park Area Design will be reduced to only trail, grading, drainage, and greenspace.

b. The Park District will not have any responsibility for trees and other landscaping to be planted outside the Park Area.

c. Park District, at its sole cost and expense, will purchase and plant/install trees to be included in the Park Area which shall be part of the Park Area construction.

d. Park District, at its sole cost and expense, will purchase and install typical park signage with park rules.

4. Park Area Design. The Park District shall develop a design for the park and trails to be constructed in the Park Area shown in Exhibit “B”. The Developer acknowledges that the Park District will have concerns pertaining to the access, safety and programming that are consistent with the Park District’s mission, rules, and regulations.

5. Non-Park Area Specials. The parties acknowledge and the Developer agrees, for the purposes of special assessments, the Park Area (Lot 7, Block 6) will be assessed at 60 feet of front footage not to exceed 7,500 square feet.

6. Maintenance. In entering into this Agreement, the Park District contemplates it will maintain the Park Area within its normal park maintenance program and consistent with its other parks within the Fargo area. The Park District will be generally responsible for future maintenance of the Park Area, the trails leading to the Park Area and the equipment and other Specific Park Amenities in the Park Area. If the Developer and the Park District agree to coordinate access to other trails/parks or provide other amenities, any such other amenities agreed to by and between the Park District and the Developer may require a joint maintenance agreement.

7. Construction. The construction of the General Park Amenities and the Specific Park Amenities as shown on Exhibit “B” is intended to be completed by December 31, 2026.

8. Open Records. It is specifically understood and agreed in this regard that Park District is a public body under North Dakota law and thus, is subject to the open records and open meeting laws.

9. Naming Rights. The Park District shall have the right to name the Park Area. Park shall be named Madelyn's Meadows Park.

10. General Provisions.

a. This Agreement, together with the other surveys, plans and specifications that have been reviewed by the parties or later to be provided pursuant to this Agreement and the attachments hereto, contain the entire agreement among the parties respecting the matters herein set forth and superseded all prior discussion with respect to such matters. Notwithstanding the above, the parties acknowledge that this is a work in progress and the development of the final design for the Park Area will be part of this Agreement.

b. This Agreement shall be binding upon the inure to the benefit of all the parties and their respective successors and assigns.

c. This Agreement shall be construed and enforced in accordance with the laws of the State of North Dakota.

d. This Agreement may be modified only by a written document signed by all parties. A purported oral modification shall not be effective.

e. The Developer shall hold the Park District harmless for any claim or injury to a person or property arising out of, or in the course of, its construction, design, and plan of the Park Area. In like manner, the Park District, once it acquires the Park Area and assumes maintenance responsibility, will hold the Developer harmless for claims arising out of its negligence in maintaining the Park Area.

DEVELOPER

By______________________________
Its______________________________

By______________________________
Its______________________________

PARK DISTRICT:

THE PARK DISTRICT OF THE
CITY OF FARGO

By______________________________
Its President

By______________________________
Its Clerk

EXHIBIT "A" PAGE 1 OF 3

MADELYN'S MEADOWS FOURTH ADDITION

A PART OF THE NORTH HALF OF THE SOUTH HALF OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 138 NORTH, RANGE 49 WEST OF THE 5TH P.M.
TO THE CITY OF FARGO, CASS COUNTY, NORTH DAKOTA
(A MAJOR SUBDIVISION)

PLAT BOUNDARY DESCRIPTION:

OWNER'S DEDICATION:

SURVEYOR'S CERTIFICATE AND ACKNOWLEDGEMENT

CITY ENGINEER'S APPROVAL

FARGO PLANNING COMMISSION APPROVAL

FARGO CITY COMMISSION APPROVAL

AUDITOR'S OFFICE

Mead
Hunt

Phone: 701-566-6450
meadhunt.com

PROJECT NO
4637000-180431
SHEET 1 OF 3

1631578

EXHIBIT "A" PAGE 2 OF 3

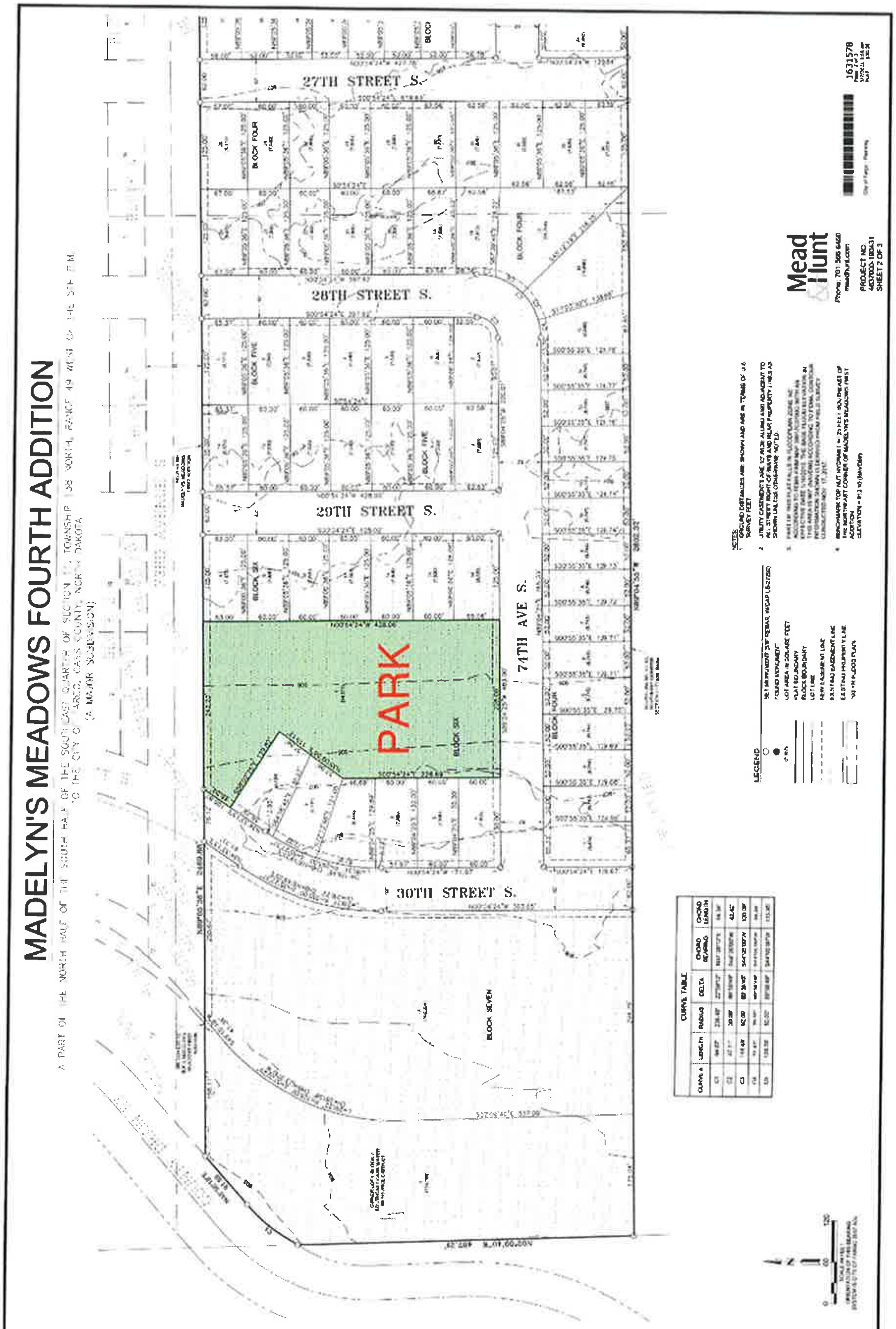


EXHIBIT "A" PAGE 3 OF 3

EXHIBIT "B" PAGE 1 OF 1

EXHIBIT "C" PAGE 1 OF 1
Assessment Area

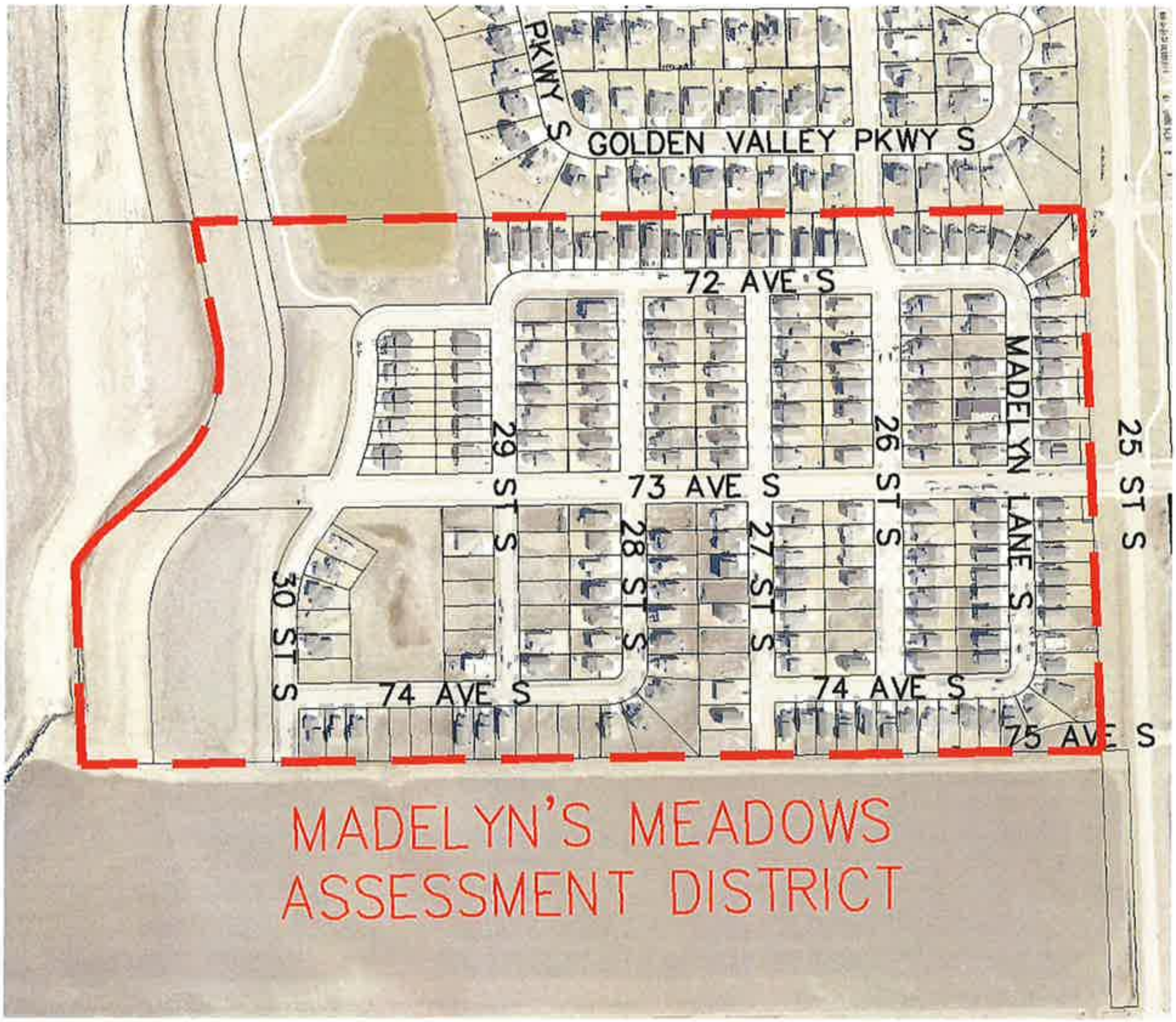


EXHIBIT "D"
Schedule of Park Amenities

<u>General Park Amenities –paid by Developer or City of Fargo</u>
Streets
Curb and Gutter
Street Sidewalk
Storm Sewer

<u>General Park Amenities – to be paid by special assessment to entire development</u>
Playground system for 2-5 ages
Concrete Playground Border
Concrete Sidewalks
20' x 20' Park Shelter
Grill Pad
Fill for the Park Area
Grading of the Park Area
Seeding of the Park Area
Two (2) Park Signs
Trees/Landscaping (in Park Area)

EXHIBIT "E"
Schedule of Estimated Cost

MBN ENGINEERING

Probable Construction Cost

Division of Work: Civil	**Date:** 4/9/2024	**By:** Eukel	**Project No:** 22-008
Project Name: Madelyn's Meadows 4th Park	**Phase:** X SD, DD, CD, VE		Page 1 of 1
Location: Fargo, North Dakota			

Item / Description	Quantity	Units	Unit Cost	Total
4" Reinforced Concrete Playground Sidewalk	275	LF	$125.00	$34,375.00
4" Reinforced Concrete Bike Trail (8' Wide)	580	LF	$90.00	$52,200.00
4" Reinforced Concrete Grill Pad (6'x6')	1	EA	$750.00	$750.00
20'x20' Shelter w/ 30'x30' Concrete Pad	1	EA	$50,000.00	$50,000.00
6" Perforated Draintile w/ Filter Sock	100	LF	$85.00	$8,500.00
Playground Equipment (2-5 Year Olds)	1	EA	$60,000.00	$60,000.00
Playground Equipment (5-12 Year Olds)	1	EA	$80,000.00	$80,000.00
Trail Bench	2	EA	$2,000.00	$4,000.00
Playground Bench	4	EA	$1,500.00	$6,000.00
Seeding	6	AC	$5,000.00	$30,000.00
Earthwork	2.2	AC	$75,000.00	$162,750.00
Landscaping Allowance	1	LS	$30,000.00	$30,000.00
Erosion Control	1	LS	$20,000.00	$20,000.00
Mobilization	1	LS	$10,000.00	$10,000.00
Construction Subtotal				**$548,575.00**
10% Contingency				$54,857.50
10% Engineering				$54,857.50
Site Survey				$3,000.00
Testing Allowance				$10,000.00
1.25% Bonds & Insurance				$6,857.19
Fargo Plan Review & Building Permit				$3,000.00
Total				**$681,147.19**
Financing Costs				
Financial Consultant	1	LS	$22,000.00	$22,000.00
Bond Counsel	1	LS	$6,000.00	$6,000.00
City Assessment Administration	5%	LS	$34,057.36	$34,057.36
Financing Subtotal				**$62,057.36**
Total Project Cost				**$743,204.55**

EXHIBIT "F"

Letter of Support

EAGLERIDGE

BUILDING COMMUNITY.
PROVEN RESULTS.

April 5th, 2024

Fargo Park District
701 Main Avenue
Fargo, ND 58102

Dear Park Board:

As the developer of the Madelyn's Meadows neighborhood and current owner of Lot 2 Block 7 Madelyn's Meadows 4th Addition and Lot 1 Block 1 Madelyn's Meadows 3rd Addition in south Fargo, we would like to formally request the park improvements planned for Lot 7 Block 6 Madelyn's Meadows 4th Addition. The proposed park will serve the entire Madelyn's Meadows development; therefore, we request that all of Madelyn's Meadows 1st, 2nd, 3rd, and 4th Additions be included in the proposed special assessment district. Please let me know if you have any questions or if you need any additional information.

Sincerely,

Jonathan Youness
EagleRidge Development

EagleRidge Development • 3280 Veterans Blvd, Suite 300 • Fargo, ND 58104
Eagleridgedevelopment.com • 701-540-7159

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Broc Lietz, Finance Director

RE: Agenda Item No. 5 – Resolutions Creating Park Improvement District No. 2026-2, Selkirk 3rd Addition

---

At the June 17, 2026, Planning Committee Meeting, staff presented the proposed special assessment district for park improvements at Selkirk 3rd Addition and recommended forwarding it to the Board for approval consideration.

The following resolutions, prepared by Kennelly Business Law, are provided for your review and approval:

1. Resolution creating Park Improvement District 2026-2 of the Park District of the City of Fargo
2. Declaration of Official Intent
3. Resolution directing Engineer/Architect to prepare a report
4. Resolution approving Engineer/Architect's report
5. Resolution directing Engineer/Architect to prepare Plans and Specifications

Also in this packet is the Benefits Cost Estimate Analysis prepared by the Fargo Park District Special Assessment Committee.

Once plans and specifications are complete, administration will bring additional resolutions to the board for approval of plans and specifications, directions to advertise for bids, and bid acceptance.

If you have any questions prior to the meeting, please contact me.

Thank you,

Motion Recommended by Staff: I move to approve the Resolutions Creating Park Improvement District 2026-2 for Selkirk 3rd Addition, as presented.

Commissioner _______________introduced the following resolution and moved its adoption:

RESOLUTION CREATING PARK IMPROVEMENT DISTRICT NO. 2026-2
OF THE PARK DISTRICT OF THE CITY OF FARGO, NORTH DAKOTA

WHEREAS, it is deemed necessary to establish a park improvement district within the said Park District of the City of Fargo;

NOW THEREFORE, be it resolved as follows:

That there is hereby created Park Improvement District No. 2026-2 of the Park District of the City of Fargo, North Dakota, the boundaries of which shall be as follows:

SEE ATTACHED.

Dated: ______________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

[Insert Picture of Development that encompasses Improvement District]

DECLARATION OF OFFICIAL INTENT

The undersigned, being the duly appointed and acting Clerk of the Park District of the City of Fargo, North Dakota (the "District"), pursuant to and for purposes of compliance with Treasury Regulations, Section 1.150-2 (the "Regulations"), under the Internal Revenue Code of 1986, as amended, hereby states and certifies as follows:

1. The undersigned has been and is on the date hereof duly authorized by the governing body of the District to make and execute this Declaration of Official Intent (the "Declaration") for and on behalf of the governing body.
2. The District is undertaking a project described as follows: PARK IMPROVEMENT DISTRICT NO. 2026-2.
3. The District intends, and reasonably expects, to reimburse itself for the payment of the cost of the project out of the proceeds of a tax-exempt bond issue, debt, or similar borrowing (the "Bonds") to be issued at a later date. Such reimbursement will be made no later than eighteen (18) months after the latter of (a) the date of the expenditure, or (b) the date the project is placed in service or abandoned, but in no event more than three (3) years after the date of expenditure. In the meantime, the District reasonably expects to pay and temporarily finance the costs from the following source or sources of funds: Pooled Funds of the District.
4. The maximum principal amount of Bonds expected to be issued for the payment of the costs of the project is: $906,953.43
5. No costs of the project have heretofore been paid by the District, except for preliminary or start-up expenditures permitted under Section 1-150-2(f)(2) or an expenditure which occurred within sixty (60) days of the date of this Declaration. The District will only reimburse itself for capital expenditures and costs of issuance of the Bonds. In addition, the reimbursement allocation will be evidenced by a proper entry on the District's books and records.

IN WITNESS WHEREOF, the undersigned has executed this Declaration on the _____ day of _________, 2026.

PARK DISTRICT OF THE CITY OF FARGO

BY: ____________________________________

Clerk

Commissioner ____________________introduced the following resolution and moved its adoption:

RESOLUTION DIRECTING ENGINEER TO PREPARE REPORT

BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, deeming it necessary to make certain improvements consisting of a 6.75 acre park, including site drainage, playground system for ages 2-5 and 5-12; concrete playground border, concrete sidewalks, nature trails, a 20' x 20' shelter, grill pad, trees and landscaping, and all other appurtenances, contrivances and structures used or useful in connection with the above specified improvements, be constructed and made in Park Improvement District No. 2026-2 of the Park District of the City of Fargo, the District hereby directs MBN Engineering as engineer for the project, to prepare a report as to the general nature, purpose and feasibility of the proposed improvement and an estimate of the probable cost of the work.

Dated: ____________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

Commissioner ____________introduced the following resolution and moved its adoption:

RESOLUTION APPROVING ENGINEER'S REPORT

BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, North Dakota, that the report of the Engineer for the project as to the general nature, purpose and feasibility of the proposed improvement in Park Improvement District No. 2026-2 and an estimate of the probable cost of the work has been filed with this Board and that the same is hereby approved.

Dated: ____________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

Fargo Park District

SELKIRK 3RD ADDITION PARK - Opinion of Cost

Assessment District 2026-2

Engineer: MBN Engineering

Construction	**$**	**676,040.00**
Engineering	**$**	**67,604.00**
Other	**$**	**163,299.00**
Total	**$**	**906,953.43**

Commissioner ____________________introduced the following resolution and moved its adoption:

RESOLUTION DIRECTING ENGINEER TO PREPARE PLANS AND SPECIFICATIONS

BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, deeming it necessary to make certain improvements consisting of a 6.75 acre park, including site drainage, playground system for ages 2-5 and 5-12; concrete playground border, concrete sidewalks, nature trails, a 20' x 20' shelter, grill pad, trees and landscaping, and all other appurtenances, contrivances and structures used or useful in connection with the above specified improvements, be constructed and made in Park Improvement District No. 2026-2 of the Park District of the City of Fargo, the District hereby directs the Engineer for the project to prepare plans and specifications for such work.

Dated: _____________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

The Clerk presented to the Board of Park Commissioners the plans and specifications and estimates of cost for improvements in Park Improvement District No. 2026-2 of the Park District of the City of Fargo, North Dakota, as prepared by MBN Engineering the engineer for the project. Commissioner _________________________ introduced the following resolution and moved its adoption:

RESOLUTION APPROVING PLANS AND SPECIFICATIONS FOR IMPROVEMENTS IN PARK IMPROVEMENT DISTRICT NO. 2026-2 OF THE PARK DISTRICT OF THE CITY OF FARGO

BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, North Dakota, that the plans and specifications and estimates of cost for improvements in Park Improvement District No. 2026-2 of the Park District of the City of Fargo heretofore prepared by the Engineer for the project, be and the same hereby are approved, ratified and confirmed as the plans and specifications and estimates of cost in accordance with which said improvements shall be constructed and the Clerk shall file the same in his office open to public inspection.

Dated: ____________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

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

RESOLUTION DIRECTING PARK DISTRICT CLERK TO ADVERTISE FOR BIDS

WHEREAS, this Board has heretofore created Park Improvement District No. 2026-2 of the Park District of the City of Fargo; and

WHEREAS, plans and specifications and estimates of costs for said park improvement district have heretofore been directed to be prepared by the Engineer for the project; and

WHEREAS, said plans, specifications and estimates of cost have been prepared and have been approved by the Board of Park Commissioners of the Park District of the City of Fargo; and

WHEREAS, it is necessary to advertise for bids for the work in said district.

NOW THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of the Park District of the City of Fargo, Cass County, North Dakota, that the Park District Clerk be, and he is hereby authorized and directed to cause notice of Advertisement for Bids for the construction of the work heretofore directed to be made in Park Improvement District No. 2026-2 to be published once each week for three consecutive weeks in The Forum, and that the Park District Staff and Engineer will meet at the office of the Park District at 6100 38th Street S, Fargo. North Dakota, 58104, at a time and date to be determined by the Fargo Park District Staff, for the purpose of opening sealed bids received prior to the time of such meeting in accordance with such published advertisement for bids for the purpose of taking such other and further action with reference thereto as shall then be deemed necessary and expedient. Such advertisements shall be published in the form as provided in Section 48-01.2-05 of the North Dakota Century Code as amended.

Dated: ____________________

APPROVED:

____
President of the Board of Park Commissioners

ATTEST:

____
Clerk

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

Clay Hector North Development

Total Lots 560

Park Improvement Type	Tangible Benefit	Units	Tangible Development Info.	Units	Total Tangible Benefit	Intangible Benefit	Units	Intangible Development Info.	Units	Total Inangible Benefit	Total Benefit
Park Improvements (Neighborhood)	$15,000	Lot	560	Lot	$8,400,000	$232,000	Lot	560	Lot	$129,920,000	$138,320,000
Park Improvements (Community)	$25,000	Lot	0	Lot	$0	$232,000	Lot	0	Lot	$0	$0
Athletic Fields	$20,000	Lot	0	Lot	$0	$2,320	Lot	0	Lot	$0	$0
Courts	$15	SF	0	SF	$0	$2,320	Lot	0	Lot	$0	$0
Trail/Shared Use Path	$8,500	Lot	560	Lot	$4,760,000	$9,000	Lot	560	Lot	$5,040,000	$9,800,000
Playground Equipment	$12,000	Lot	560	Lot	$6,720,000	$2,320	Lot	560	Lot	$1,299,200	$8,019,200
Open-Air Pavilions/Shelters	$115	SF	400	SF	$46,000	$2,320	Lot	560	Lot	$1,299,200	$1,345,200
Stormwater/Green Infrastructure	$10,000	Lot	560	Lot	$5,600,000	$116,000	Lot	560	Lot	$64,960,000	$70,560,000
Park Lighting	$10,200	Lot	0	Lot	$0	$116,000	Lot	0	Lot	$0	$0
Landscaping Beds/Shrubs/Grasses	$80	SF	0	SF	$0	$9,000	Lot	0	Lot	$0	$0
Trees (1"-12" Caliper)	$425	EA/INCH	35	EA	$22,313	$1,913	Mult	35	Mult	$66,938	$89,250
Trees (12"+)	$12,000	EA	0	EA	$0	$36,000	Mult	0	Mult	$0	$0
Parking/Access Improvements	$4,000	Stall	0	Stall	$0	$27,462	Stall	0	Stall	$0	$0
Enclosed Multi-Use Structure	$450	SF	0	SF	$0	$116,000	Lot	0	Lot	$0	$0
										Subtotal	**$228,133,650.00**

PARK DEVELOPMENT AGREEMENT

Selkirk Place

This Park Development Agreement (the "Agreement") is made and entered into this 8th day of July, 2025, by and between NICD, LLC (name of developer), whose post office address is 3280 Veterans Blvd S Ste 30 , Fargo, ND ("Developer"), and the **PARK DISTRICT OF THE CITY OF FARGO**, a park district under the laws of the State of North Dakota, 3100 38th Street South, Fargo, North Dakota 58104 ("Park District").

Preliminary Statements

Developer is the owner of a ±96 acres, more or less, tract of real property located in the City of Fargo, Cass County, North Dakota (the "Developer Property"), specifically described below and delineated on the plat/survey attached as Exhibit "A".

Developer is in the process of planning a residential and recreational development on the Developer Property in which the Developer desires to include and dedicate a park of approximately 6.75 acres on the Developer Property as generally shown in Exhibit "A", (the "Park Area"). Developer's focus is to create a community with its own character and to provide recreational development and recreational amenities for the support of the community and to promote ease of access in and around the community. The Developer intends to develop the area at execution of this agreement.

Park District desires to establish an additional park in south Fargo and is willing to work with and assist the Developer in the design of 6.75 acre tract (the "Park Area"), affect the construction of park amenities and manage the Park Area, all pursuant to the terms and conditions of this Agreement and the rules and regulations established by the Board of Park Commissioners from time to time.

The Park Area will play a vital role in this development by not only providing recreational amenities for this community and the surrounding area, but also to provide the necessary connections through the development to other areas in south Fargo. To the extent appropriate and possible, trails will ultimately connect to current and future Park District parks.

Agreement

NOW, THEREFORE, in consideration of the above preliminary statements, the terms, and conditions of this Agreement, and for other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Scope of Agreement. This Agreement shall not constitute a partnership or a joint venture by and between the Developer and Park District. Neither party has a right or obligation to bind the other party to any course of action or commitment as it

relates to the development of the Developer Property, including the Park Area that is described herein. Each of the parties is an independent contractor and although they will coordinate their efforts to develop the Park Area, maybe to include elements of design, access, and amenities, neither party is assuming any obligation of the other party.

2. Conveyances. On the date of closing, as herein described, Developer shall cause to be transferred and conveyed to Park District approximately 6.75 acres that constitutes the Park Area, in the general location as shown on the site plan attached as Exhibit "A". The parties acknowledge that the approved plat shall dedicate the Park Area to public use. The 6.75 acre parcel shall be conveyed to the Park District by Warranty Deed, free and clear of all liens and encumbrances including, but not limited to current real estate taxes and installments of special assessments, subject to the Park District assuming and agreeing to pay that portion of the special assessments not yet certified for collection, calculated in accordance with the provisions of paragraph 5 below.

   Developer will provide the Park District an abstract of title to the Park Area no later than ten (10) days prior to closing. Closing date will be at substantial completion of General Park Amenities.

3. Developer and Park District Obligations. Developer and Park District acknowledge that they will be responsible for the following amenities to be located on the Developer Property and the Park Area:

   a. General Park Amenities per Exhibit "B" will be installed by the Developer or City of Fargo and included with the street improvement assessment assessed against the Developer Property. Included in the Developer's or the City's responsibility will be the construction and maintenance of any detention ponds required by engineers or governmental authority. If Developer or City of Fargo fails to install General Park Amenities per Exhibit "B", then this agreement is null and void.

   b. Specific Park Amenities per Exhibit "B" will be installed by the Park District through a Park District improvement assessment assessed against the Developer Property as shown in Exhibit "E". Individual estimated cost amenities will be per Exhibit "D". The maximum cost does not include any carrying cost if the Developer requests the assessment to be deferred. If the Developer requests the assessments to be deferred the actual cost of carrying the deferred assessment will be added to the not to the estimated exceed maximum.

c. The following table breaks down the land dedication for the Development Property:

Plat Description	Plat Area (Acres)	Park Dedication (Acres)
Selkirk Place 2nd Add.	19.28	1.54
Selkirk Place 3rd Add.	30.89	2.47
Selkirk Future Phases	46.25	3.70
Subtotal	96.41	7.71
Provided Dedication to Date		5.90
Remaining Dedication		1.81

The Developer has the right to forgo the park land dedication in Selkirk future phases and cover the remaining balance in the form of Payment in Lieu. The remaining land dedication balance will be paid at a rate of $1.50 per SF. The remaining Payment in Lieu balance will be paid to Park District proportionally upon filing of Selkirk future phase plats.

d. The Developer shall be responsible for all storm water requirements as may be designed by engineers or governmental authority.

e. In accordance with Park District Ordinance Developer and any property owner Developer sells lots to, shall not cause or allow water from any downspout, sump, or similar device to be directly or indirectly deposited on Park Property.

f. The Developer shall be responsible for the installation of sidewalks on both sides of each public street per the requirements of governmental authority.

g. The Developer shall be responsible for providing lighting on all streets as required by appropriate governmental authority and to allow the installation of lighting on park trails or in the Park Area as the Park District deems reasonable and appropriate to provide a well-lit Park Area at times that the Park District determines is appropriate. In the event the Park district deems lighting to be placed on the property, the cost of installing lighting in the Park Area will be paid by the Park District. Utility charges for the operation of lighting in the Park Area will be paid by the Park District.

h. The Park District will be responsible for planting Boulevard trees within the Right of Way fronting the Park District property. The Park District will not be responsible for any other landscaping to be planted outside the Park Area.

i. Park District, at its sole cost and expense, will purchase and plant/install trees, in line with current Park standards, to be included in the Park Area which shall be part of the Park Area construction. Park District will work together with Developer to develop planting plan. Final quantity and placement of trees will be at the discretion of the Park District.

j. Signage, in such form and location as the Developer and the Park District shall mutually determine, shall be placed at various locations within the Developer Property and designate the location and access to the Park Area. The cost of such signage will be paid by the Park District.

k. The Developer shall provide the necessary easements for utilities for the Park Area.

l. The Developer, at its sole cost and expense, shall provide the following, with regard to the Park Area:

   i. Prepare a complete boundary survey of the Park Area showing all rights-of-way, easements and any other physical burdens that may encumber the Park Area and, which survey shall show the location of trails leading to the Park Area. The Developer shall cause the Park Area to be staked so that it can be later identified by the Park District.

   ii. The Developer will provide the Park District with copies of such tests, investigations and reports which may have been requested by the Developer including, but not limited to, any soil boring tests and/or results of environmental testing. Soil borings and other tests, if any, required for the construction of the Specific Park Amenities shall be part of park construction to be paid by the Developer. Should such test disclose that the Park Area cannot support the intended park development or if there are environmentally hazardous conditions on the Developer Property and/or Park Area, the Park District will not be required to close and accept the portion of the Developer Property to be included in the Park Area.

   iii. To the best of its ability, the Developer shall provide the Park District with safe access to the Park Area and such areas leading to the Park Area.

4. Park Area Design. The Park District shall develop a design for the park and trails to be constructed in the Park Area. The Developer acknowledges that the Park District will have concerns pertaining to the access, safety and programming that are consistent with the Park District's mission, rules, and regulations. Developer and Park District agree design fees for Specific Park Amenities per Exhibit "B" will be paid by Developer. Developer shall engage a Park District approved Engineering Firm. The Park District will have the final say on the design of the Park Area. Fees paid by the Developer for Specific Park Amenities shall be credited to the Developer's future dedication and/or cash in lieu contribution requirements as detailed above.

5. Non-Park Area Specials. The parties acknowledge and the Developer agrees, for the purposes of special assessments, initial construction of Park Area will be assessed at 60 feet of street front footage or not to exceed 7,500 square feet. Future special assessments for the Park property will follow the standard procedure of two equivalent lots.

6. Maintenance. In entering into this Agreement, the Park District contemplates it will maintain the Park Area within its normal park maintenance program and consistent with its other parks within the Fargo area. The Park District will be generally responsible for future maintenance of the Park Area, the trails leading to the Park Area and the equipment and other Specific Park Amenities in the Park Area. If the Developer and the Park District agree to coordinate access to other trails/parks or provide other amenities, any such other amenities agreed to by and between the Park District and the Developer may require a joint maintenance agreement.

7. Construction. The construction of the General Park Amenities as shown on Exhibit "B" are intended to be completed by July 1, 2026. If the General Park Amenities are constructed by July 1, 2026, then construction of the Specific Park Amenities as shown on Exhibit "B" will be completed by November 31, 2026. If General Park Amenities are not constructed by July 1, 2026, then Park District has right to extend completion date beyond November 31, 2026.

8. Open Records. It is specifically understood and agreed in this regard that Park District is a public body under North Dakota law and thus, is subject to the open records and open meeting laws.

9. Naming Rights. Park shall be named Clay Hector Park.

10. General Provisions.

a. This Agreement, together with the other surveys, plans and specifications that have been reviewed by thė parties or later to be provided pursuant to this Agreement and the attachments hereto, contain the entire agreement among the parties respecting the matters herein set forth and superseded all prior discussion with respect to such matters. Notwithstanding the above, the parties acknowledge that this is a work in progress and the development of the final design for the Park Area will be part of this Agreement.

b. This Agreement shall be binding upon the inure to the benefit of all the parties and their respective successors and assigns.

c. This Agreement shall be construed and enforced in accordance with the laws of the State of North Dakota.

d. This Agreement may be modified only by a written document signed by all parties. A purported oral modification shall not be effective.

e. The Developer shall hold the Park District harmless for any claim or injury to a person or property arising out of, or in the course of, its construction, design, and plan of the Park Area. In like manner, the Park District, once it acquires the Park Area and assumes maintenance responsibility, will hold the Developer harmless for claims arising out of its negligence in maintaining the Park Area.

fargo park

DEVELOPER

By______________________________

Its VP

By______________________________

Its______________________________

PARK DISTRICT:

THE PARK DISTRICT OF THE
CITY OF FARGO

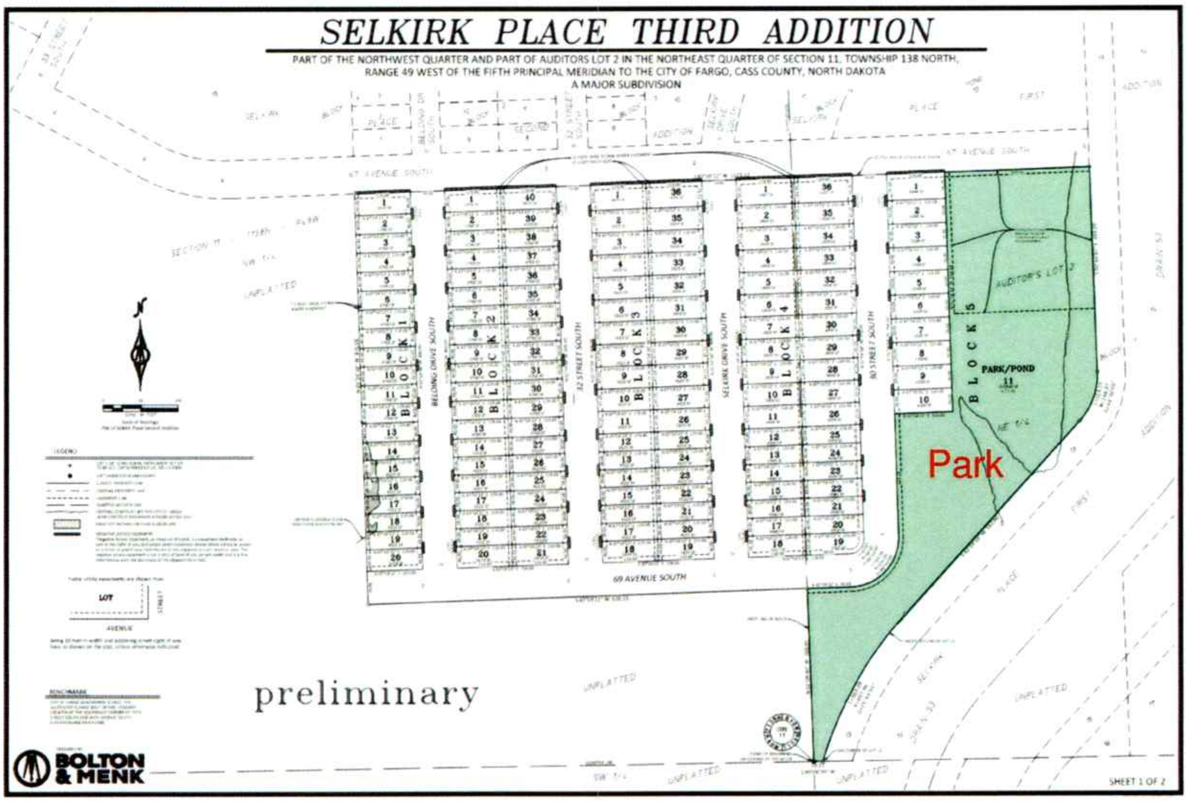
By______________________________

Its President

By______________________________

Its Clerk

EXHIBIT "A"



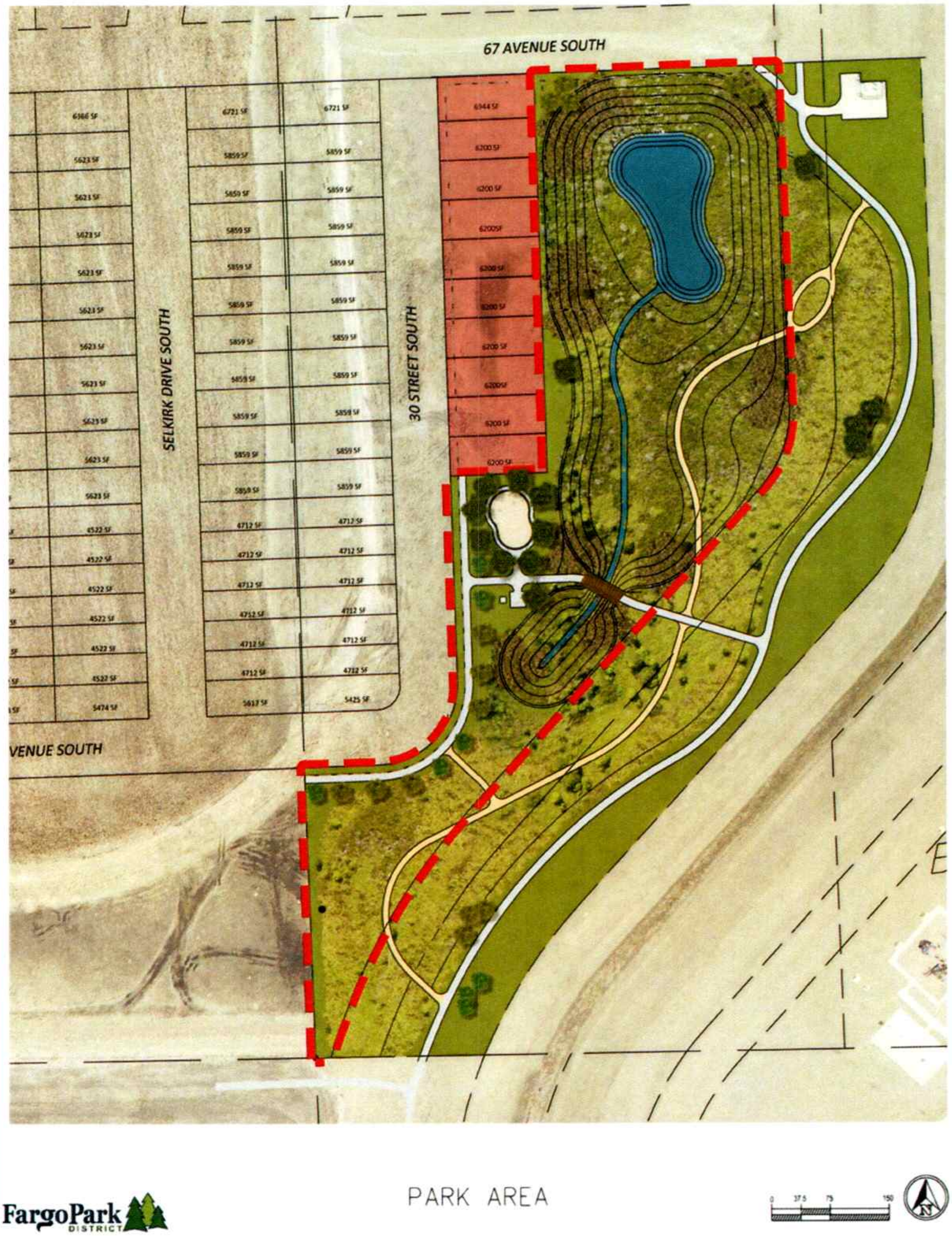
SELKIRK PLACE THIRD ADDITION
PART OF THE NORTHWEST QUARTER AND PART OF AUDITORS LOT 2 IN THE NORTHEAST QUARTER OF SECTION 11, TOWNSHIP 138 NORTH, RANGE 49 WEST OF THE FIFTH PRINCIPAL MERIDIAN TO THE CITY OF FARGO, CASS COUNTY, NORTH DAKOTA
A MAJOR SUBDIVISION
BLOCK 1
BLOCK 2
BLOCK 3
BLOCK 4
BLOCK 5
AUDITOR'S LOT 2
PARK/POND
Park
69 AVENUE SOUTH
UNPLATTED
preliminary
BOLTON & MENK
SHEET 1 OF 2

EXHIBIT "B"
Schedule of Park Amenities

<u>General Park Amenities – to be paid by Developer or City of Fargo</u>
Streets
Curb and Gutter
Street Sidewalk
Storm Sewer
Storm Sewer Detention/Retention Ponds
North/South 10' Concrete Trail
Park Grading

<u>Specific Park Amenities – to be paid by special assessment to entire development</u>
Playground system for 2-5 & 5-12 ages
Concrete Playground Border
Concrete Sidewalks
Natural Trails
20' x 20' Park Shelter
Grill Pad
Two (2) Park Signs
Trees/Landscaping (in Park Area)
Park Native Seeding

EXHIBIT "C"
Park Area



PARK AREA

FargoPark DISTRICT

EXHIBIT "D"
Schedule of Estimated Cost

Probable Construction Cost				
MBN ENGINEERING	**Division of Work:** Civil	**Date:** 4/9/2025	**By:** Eukel	**Project No:** 24-118
	Project Name: Selkirk 3rd Addition Park	**Phase:** X SD	DD CD VE	Page 1 of 1
	Location: Fargo, North Dakota			

Item / Description	**Quantity**	**Units**	**Unit Cost**	**Total**
Fargo Park District Scope				
4" Reinforced Concrete Trail	550	SY	$95.00	$52,250.00
4" Crusher Fines Trail	1,440	LF	$9.00	$12,960.00
Trail Subgrade Prep	1,830	SY	$6.00	$10,980.00
Playground w/ Concrete Sidewalk and Taper Border Allowance	1	LS	$300,000.00	$300,000.00
20' x 20' Park Shelter	1	EA	$75,000.00	$75,000.00
Grill Pad	1	EA	$5,000.00	$5,000.00
Park Signs	2	EA	$1,000.00	$2,000.00
Trees	80	EA	$600.00	$48,000.00
Finish Grade and Type C Seeding	54,940	SY	$2.50	$137,350.00
General Earthwork	0.65	ACRE	$50,000.00	$32,500.00
Fargo Park District Scope Subtotal				**$676,040.00**
			10% Contingency	$67,604.00
			10% Engineering	$67,604.00
			Site Survey	$3,000.00
			Material Testing Allowance	$10,000.00
			1.25% Bonds and Insurance	$8,450.50
			Fargo Plan Review & Building Permit Fee	$4,400.00
			Fees Subtotal	**$161,058.50**
			Financial Consultant	$22,000.00
			Bond Counsel	$6,000.00
			5% City Assessment Administration	$41,854.93
			Financing Subtotal	**$69,854.93**
			Total Project Cost	**$906,953.43**

EXHIBIT "E"
Assessment Area

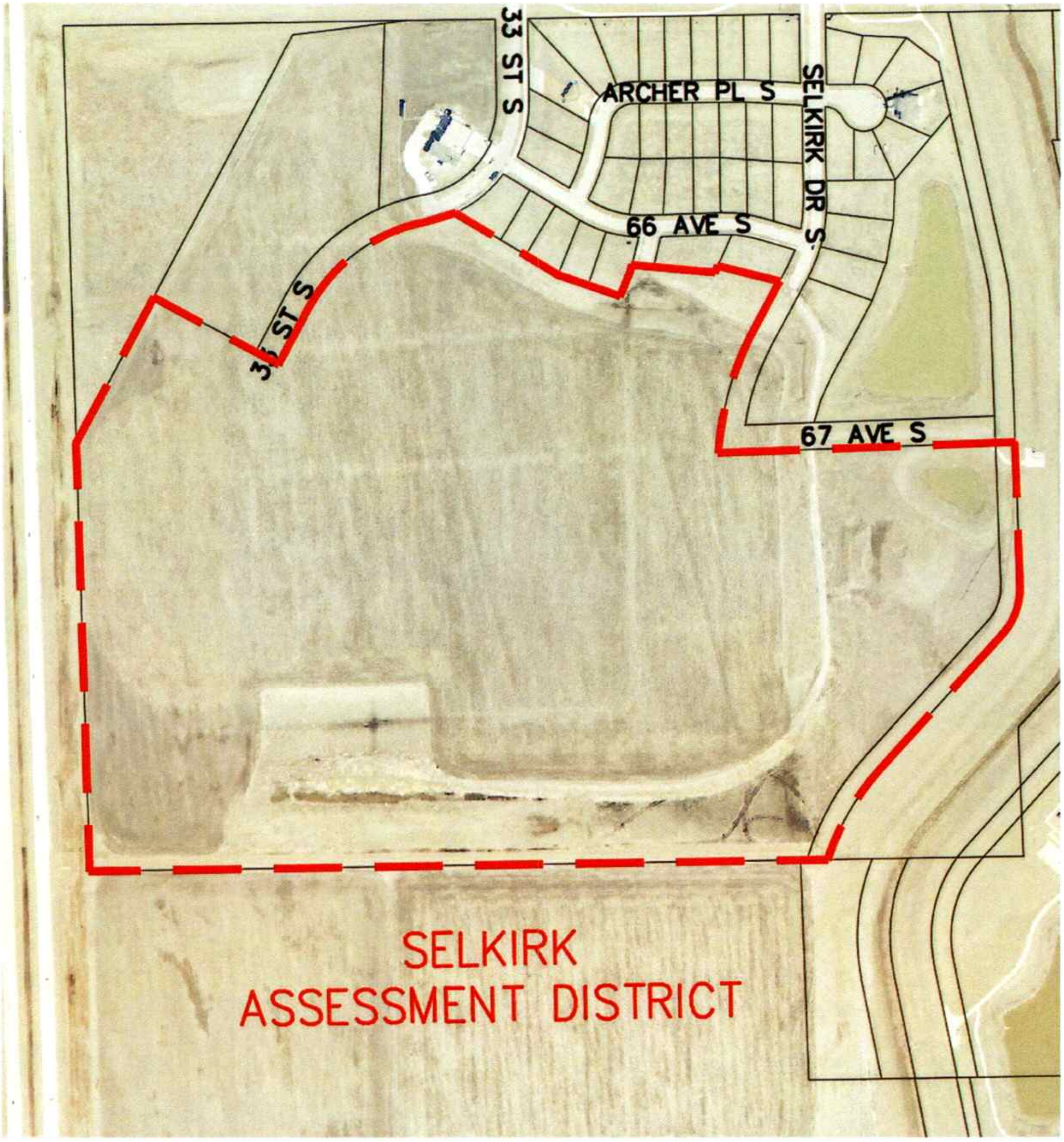


EXHIBIT "F"
Letter of Support

EAGLERIDGE

March 10, 2025

Re: Clay Hector Park (Selkirk) – Letter of Support

Dear Park Board,

As the developer of Selkirk 2nd Addition, current owner of the 3rd Addition, and future phases, we would like to formally express our support for the planned park improvements on Lot 10, Block 5, Selkirk 3rd Addition. The proposed park will serve the entire Selkirk neighborhood and provide a critical connection to the existing trail system.

This park will feature xeriscape natural prairie landscaping and a meandering man-made channel stream. A 10-foot-wide concrete trail will run the length of the park along the existing levee, connecting to the existing end of the trail just south of 64th Avenue South. Natural gravel trails will extend off the main path and run parallel to the channel. In addition, a playground is planned immediately adjacent to 31st Street South, providing an accessible and convenient amenity for neighborhood families.

With that in mind, we respectfully request that any assessments for the park improvements be applied across the entire Selkirk neighborhood.

Please let me know if you have any questions or need additional information.

Sincerely,

Jonathan Youness, PE
EagleRidge Development

EagleRidge Development • 3280 Veterans Blvd, Suite 300 • Fargo, ND 58104
www.EagleRidgeDevelopment.com • 701-540-7159

M E M O R A N D U M

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Broc Lietz, Finance Director

RE: Agenda Item No. 6 – Approval of Bank Resolution

Attached is the bank resolution identifying authorized signers for various Old National Bank accounts.

The banking resolution is updated annually with the change in officers.

If you have any questions prior to the meeting, please contact me.

Thank you,

Motion Recommended by Staff: I move to approve the Bank Resolution, as presented.

BANKING RESOLUTION

The Park District of the City of Fargo, a park district under the laws of the State of North Dakota ("Park District") (TIN: 45-6002070), at a regularly scheduled meeting of the Board of Park Commissioners held on July 14, 2026, hereby adopted the following Resolutions with regard to the Park District's banking relationship with Old National Bank ("Old National"), formerly Bremer Bank, as follows:

BE IT RESOLVED, that Old National has been designated as a depository and banking institution for and on behalf of the Park District for funds of the Park District and to provide other financial services as may be otherwise indicated in these Resolutions.

BE IT FURTHER RESOLVED, that the banking designation of Old National shall continue in effect until either rescinded or modified in accordance with the appropriate resolution of the Board of Park Commissioners.

BE IT FURTHER RESOLVED, that Old National, by the Board of Park Commissioner's action previously, had been designated as the banking institution for and on behalf of the Park District with regard to the accounts herein described, all transactions, if any, with respect to deposits or withdrawals, for and on behalf of the Park District with Old National prior to the adoption of these Resolutions, are hereby ratified, approved and confirmed.

BE IT FURTHER RESOLVED, that the Park District acknowledges and agrees that Old National may furnish, at its discretion, certain automated access devices to signatories of the Park District as described in these Resolutions to facilitate the powers authorized by these Resolutions.

BE IT FURTHER RESOLVED, that the Park District acknowledges and agrees that Old National may rely on alternative signature and verification codes issued to or obtained from signatories herein described or otherwise named in this Resolution, including a facsimile of signatures on file with Old National and, if necessary, any personal identification numbers.

BE IT FURTHER RESOLVED, that Broc Lietz, the Treasurer of the Park District, is authorized to change the following accounts with Old National and the persons herein designated and signing below are authorized to exercise the following powers pertaining to each of the separate accounts:

1. Checking Account (General), Account No. 5157146:

President ____________________

Broc Lietz, Treasurer ________________________________

- Two (2) are required to sign
- Facsimile signatures are allowed
- Signed and authorized checks, drafts, withdraw slips and other order of payment of money, whether by paper, electronic or by other means.
- Sign account agreements and sign contracts for deposit-related services and authorize issuance of debit and/or check cards.

2. Checking Account (Courts Plus), Account No. 5157170:

Broc Lietz, Treasurer________________________________

- Facsimile signatures are not allowed
- Signed and authorized checks, drafts, withdraw slips and other order of payment of money, whether by paper, electronic or by other means.
- Sign account agreements and sign contracts for deposit-related services and authorize issuance of debit and/or check cards

3. Checking Account (Payroll), Account No. 5157154:

Broc Lietz, Treasurer ________________________________

- Facsimile signature is allowed
- Signed and authorized checks, drafts, withdraw slips and other order of payment of money, whether by paper, electronic or by other means.
- Sign account agreements and sign contracts for deposit-related services and authorize issuance of debit and/or check cards.

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4. Checking Account (Medical Insurance), Account No. 5157162:

Broc Lietz, Treasurer ________________________________

- Facsimile signatures are not allowed
- Signed and authorized checks, drafts, withdraw slips and other order of payment of money, whether by paper, electronic or by other means.
- Sign account agreements and sign contracts for deposit-related services and authorize issuance of debit and/or check cards.

5. Money Market Account, Account No. 5157189:

Broc Lietz, Treasurer ________________________________

- Facsimile signatures are not allowed
- Signed and authorized checks, drafts, withdraw slips and other order of payment of money, whether by paper, electronic or by other means.
- Sign account agreements and sign contracts for deposit-related services and authorize issuance of debit and/or check cards.

THE PARK DISTRICT OF THE CITY OF FARGO

By:____________________________________
President

By:____________________________________
Clerk

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Kevin Boe, Recreation Director

RE: Agenda Item No. 7 – 2027 Proposed Fees for Programs, Facilities, and Pools

As part of the annual budget process, staff have evaluated current program, facility, and pool fees and developed recommendations for adjustments, effective in 2027. Staff are presenting the proposed 2027 fee schedule for Board consideration.

Included in this packet are the proposed fees for:

- Youth Programs
- Adult Programs
- Facilities
- Pools

Staff have also provided fee comparison information from West Fargo, Moorhead, and Bismarck to provide additional market context.

The fee documents include staff notes outlining the rationale for proposed fee adjustments, program season information, program length (weeks and duration), and staffing or volunteer requirements associated with each program.

In developing these recommendations, staff reviewed several factors, including cost per participant, market comparisons, historical fee trends, and participant enrollment levels from previous years.

Program Fees

Following a recent retirement, staff realigned the position to focus on Community Education programming. As part of this transition, several programs have been redeveloped or reintroduced to better meet community needs. Staff are not recommending fee increases for these programs at this time in order to establish participation levels, increase program awareness, and evaluate demand before considering future fee adjustments.

In addition, staff recommend maintaining current fees for programs that are in the second or third year of operation. These programs remain in a growth and development phase, and stable pricing will support participant recruitment, encourage enrollment growth, and assist in establishing long-term program sustainability.

Facility Fees
Staff reviewed facility fee structures from West Fargo, Moorhead, Bismarck, and Grand Forks. While these comparisons provide valuable context, direct comparisons can be difficult due to differences in facility size, amenities, services provided, and operating models.

Staff's recommendations seek to balance affordability, market competitiveness, and cost recovery while maintaining access for residents and user groups.

Pool Fees
For 2027, staff are not recommending increases to daily admission fees or resident season pass fees.

Staff are recommending the addition of a non-resident season pass rate set at 10 percent above the resident rate. This recommendation recognizes the taxpayer investment made by Fargo residents while continuing to provide affordable access for non-resident users.

Food & Beverage Pricing
As in previous years, Food & Beverage and concession pricing are not included in the Board's fee approval process. This approach provides operational flexibility, as food and beverage costs can fluctuate significantly throughout the year due to market conditions, supplier pricing, and product availability.

Maintaining pricing flexibility allows staff to respond efficiently to changing costs while continuing to provide quality service. Food & Beverage Manager Chad Pfau conducts pricing analyses with vendors twice annually to evaluate product costs, margins, and potential pricing adjustments. This process allows staff to manage pricing responsibly while maintaining financial sustainability and customer value.

If you have any questions, do not hesitate to contact me prior to the meeting.

Thank you.

Motion Recommended by Staff: I move to approve the 2027 recreation fees schedule as presented.

2027 Fargo Park District Recommended Youth Program Fees 6/11/2026

Program	Team/ Individual	2024 Fees	2024 Participants/ Teams	2025 Fees	2025 Participants/ Teams	2026 Fees	FINAL 2027 PROPOSED FEES	Changes from 2026 to 2027 Fees	Notes	Season(s)	Length of a Program (weeks)	Length of Program (time)	# of Staff
Art Workshop (mini)	Individual						$15.00	$15.00	New Program - Tot Artists (ages 3-5), Little Artists (ages 6-9), Junior Artists (ages 10-12) Participants complete a creative arts project in a single class	Fall/Winter/Spring/ Summer	(1) 90-min class	90 minutes	2
Art Workshop	Individual						$20.00	$20.00	New Program - Teens & Adults (ages 13+) Participants complete a creative arts project in a single class	Fall/Winter/Spring/ Summer	(1) 2-hour class	2 hours	2
Art Studio	Individual						$60.00	$60.00	New Program - Little Artists (ages 6-9), Junior Artists (ages 10-12), Teen & Adult (ages 13+). Participants try out a variety of art styles and techniques. Was listed as Create & Explore, Art Mainia and Accelerated Artist	Fall/Winter/Spring/ Summer	(5) 90-min classes, 1-5 weeks/session	90 minutes	2
Camp-A-Day	Individual	$102.00	19	$105.00	27	$105.00	$108.00	$3.00	Adaptive Playtown Month long program Mon - Thurs 9am - 2pm (4) staff. **Justifcation for increase: Staffing and program supply costs. This program does field trips so there is transportation involved with this program.**	Summer	Monday - Thursday, 4 week program	5 hours	4
Park Adventures Day Camp	Individual						$80/week	$80/week	New Program - Little Campers (ages 6-8), Junior Campers (ages 9-12), Campers attend one of 3 sites. Each site has a unique focus. Each wek has a new theme. Program was called Summer Playtown Park - YMCA $110/week Courts Plus $180/week-non member.	Summer	(8) 1-week sessions (M-Th)	4 hours/day	10-15
Baseball(summer)	Individual	$59.00	289	$60.00	212	$62.00	$62.00	$0.00	Tot 5 yrs old, Minor - Kindergarten, Rookie - 1st grade, Knotehole - 2nd-3rd grade - numbers low Play 2 times a week	Summer	7-8 weeks	1 hour	8 coaches
Basketball	Individual	$71.00	77	$75.00	62	$77.00	$77.00	$0.00	This is an instructional program teaching the fundamentals. K - 2 Basketball Skills 2 x week 6 weeks.	Winter	Six weeks two times per week.	45 minutes	5
Adaptive Sports Sampler	Individual					$70.00	$70.00	$0.00	New Program - Started Jan/Feb of 2026	Winter	8 classes over 4 weeks	45 minutes	3
Skating Lessons	Individual	$48.00	718	$50.00	751	$52.00	$55.00	$3.00	Ages 2-5+Adult Adult and Tot - Ages 5+ Beginner 1, Beginner 2, Intermediate, Advanced, Novice Patch, Youth Hockey Training skills. **Justifcation for increase: Staffing and program supply costs.**	Fall/Winter	Six weeks. Once a week.	45 minutes/time	30
Flag Football	Individual	$63.00	479	$64.00	434	$66.00	$66.00	$0.00	Kindergarten - 1st grade, 2nd grade, 3rd grade, 4th grade, 5th-6th grade and 7th - 8th grade WF $60	Fall	8 week program - 1 game and 1 practice each week	45 minutes	3-10
Ice Skating Revue	Individual	$120.00	95	$125.00	112	$130.00	$135.00	$5.00	Ages 2 - Adult - four to eight rehersals and three performances. **Justifcation for increase: Staffing and program supply costs.**	Late Winter	Two weeks of rehearsals and one weekend of performances (Fri - Sun)	Approx 45 minutes	35-40
Swimming Lessons	Individual	$62.00	904	$67.00	786	$67.00	$67.00	$0.00	Spring Indoor, Summer Indoor Summer Outdoor. Ages 4-5 Pre-Level and Levels 1-6. Pre Lifeguarding Issues with staffing numbers. 8 total swim lessons/session	Winter/Spring/ Summer	2 weeks, Monday-Thursday	30 minutes	14
Lifeguard Certification	Individual	$160.00	30	$160.00	70	$160.00	$160.00	$0.00	Ages 15+ Get as many LG in the program. Since we have a need for more lifeguards and limited applicants keeping the fee affordable to become a lifeguard.	Spring/Summer	Typically Friday - Sunday	Approx 30 hours	5
Pickleball Lessons	Individual			$40.00	20	$40.00	$40.00	$0.00	Ages 8 - 15. New Program in 2025 worknig with the FM Pickelball Association for instructors	Fall/Winter/Spring/ Summer	Two weeks. Once a week.	90 minutes/time	5
Track and Field	Individual	$59.00	166	$60.00	173	$62.00	$65.00	$3.00	Ages 5-12 Program Numbers. **Justifcation for increase: Staffing and program supply costs.**	Summer	4 weeks, 2 times per week	1.5 hours	18-20
Volleyball League	Individual	$103.00	98	$108.00	135	$111.00	$111.00	$0.00	Spring Grades 5-6, Summer Grades 3-6 Fall Grades 3-4 8 weeks. Practice Monday, Tuesday and games on Thursday. **3 year sponsorship**	Fall	8 week program, 3 times a week	1 hour	5
Volleyball Camp	Individual	$104.00	62	$108.00	76	$111.00	$111.00	$0.00	Youth are taught the fundamentals of VB in a camp setting.	Summer	Monday through Thursday	3 hours per day	5 to 7
Nerf Wars	Individual	$18.00	271	$18.00	186	$19.00	$19.00	$0.00	Little Blasters (ages 6-8), Junior Blasters (ages 9-12) Participants engage in collaborative team strategy games and challenges	Fall/Winter/Spring/ Summer	(1) 60-minute Activity	60 minutes	4
Fargo/Moorhead Youth Basketball League (FMYBL)	Individual	$180.00	35	$186.00	66	$192.00	$195.00	$3.00	Grades 3-6 12 games (Saturdays) practices couple weeknights 10 weeks (4) teams 2024 (7) teams 2025 - 8 kids per team. **Justification for increase: increased cost for officials.**	Late Fall	Practice starts in mid October. Games start late October through mid December. Teams play twelve games and practice twice a week.	One hour	2 - 3 staff
Sports Sampler	Individual	$71.00	279	$75.00	284	$75.00	$75.00	$0.00	3-6 year olds - Spring (evening) Summer (day/evening) Fall (evening) Winter (evening) West Fargo $60/ Courts PLus $40 non member	Fall/Winter/ Spring/Summer	4 week program, 2 times a week	45 minutes	5
Table Tennis Lessons	Individual	$50.00	32	$50.00	32	$50.00	$50.00	$0.00	This program is a partnership with the FM Table Tennis Association. They provide the instructors and volunteer their time. 6 week program	Spring/Fall	6 days	1.5 hours	2-4
Flag Football (indoor)	Individual	$59.00		$59.00	177	$59.00	$59.00	$0.00	New program - Started in 2025 - 177 particpants Practice and games same night	Winter	6 weeks - 1 time a week	20 minute	3
LEGO Engineering	Individual			$71.00	76	$71.00	$71.00	$0.00	New program - Started in 2025. Grades K - 6 (5) classes	Fall/Winter/Spring/ Summer	(5) 50-minute Classes	50 minutes	2
NHL Street	Individual						$60.00	$60.00	New program. Started in 2026 - Ages 5-14	Summer	8 weeks - 2 imes a week	45 minutes	1-2
Post Season Baseball (indoor)	Individual						$40.00	$40.00	New Program. Staret in 2026 - Ages 4-7 (4 Weeks) ($5 a visit)	Fall	4 weeks - 2 times a week	45 minutes	5
Sewing 101 - Beginner	Individual			$70.00	36	$70.00	$70.00	$0.00	Youth (ages 10-17). Participants learn foundational skills and techniques of using a sewing machine and complete 2 projects.	Fall/Winter/Spring/ Summer	(5) 60-min classes 1-5 weeks/session	60 minutes	1
Sewing 201 - Intermediate	Individual					$85.00	$85.00	$0.00	Youth (ages 10-17). Participants strengthen skills and techniques of using a sewing machine and complete 3 projects.	Fall/Winter/Spring/ Summer	(5) 60-min classes 1-5 weeks/session	60 minutes	1
Beginner Bike Skills	Individual						$40.00	$40.00	New Program - Started in 2026 - Beginner bike skills and safety habits	Summer	(5) 60-minute classes 1-3 weeks/session	60 minutes	3
Fly Tying	Individual						$20.00	$20.00	New Program - Started in 2026 - Teens & Adults (ages 13+). Participants learn the foundational skills and tools of fly tying and then complete a pre-determined fly tying pattern	Fall/Winter/Spring/ Summer	(1) 2-hour class	2 hours	1

$14.00

2027 Fargo Park District Recommended Youth Program Fees

6/11/2026

Program	Team/ Individual	2024 Fees	2024 Participants/ Teams	2025 Fees	2025 Participants/ Teams	2026 Fees	FINAL 2027 PROPOSED FEES	Changes from 2026 to 2027 Fees	Notes	Season(s)	Length of a Program (weeks)	Length of Program (time)	# of Staff
Birding	Individual						$40.00	$40.00	New to Teens - Teens & Adults (ages 13+). Participants learn about birding and then participate in guided field experiences to practice birding	Fall/Winter/Spring/ Summer	(2) 2-hour classes + (6) 1-hour Field Experieces	1-2 hours	1
Sewing Workshop	Individual						$35.00	$35.00	New to Teens - Teens & Adults (ages 13+). Participants complete 1 sewing project in a single class	Fall/Winter/Spring/ Summer	(1) 2-hour class	2 hours	2
Archery	Individual					$44.00	$40.00	-$4.00	New Program - Skills Levels 1-4. Curriculum based on NASP standards. **Justifciation for decrease cost: trying to revive the program.**	Fall/Winter/Spring/ Summer	(5) 1-hour classes	60 min	2
Girls Flag Football	Individual					$50.00	$50.00	$0.00	New Program - Started in 2026. High School Girls Grades 9-12	Spring	8 week season 2 games 1 practice each week	3 hours week	8

****No Tax on Programs**

See Fargo, WF, Mhd, Bis Fees Tab

Resident - Non-Resident	Percentage
Resident	67%
Non-Resident	33%

2027 Fargo Park District Recommended Adult Program Fees

Program	Team/ Individual	2024 Fees	2024 Participants/ Teams	2025 Fees	2025 Participants/ Teams	2026 Fees	FINAL 2027 PROPOSED FEES	Changes from 2026 to 2027 Fees	Notes	Season(s)	Length of a Program (weeks)	Length of Program (time)	# of Staff	# of Volunteers
16" Coed Softball League	Team	$414.00	11	$435.00	8	$448.00	$435.00	-$13.00	8 weeks. **Justification for decline: number of teams.**	Fall	Regular Season of 5 week with a 2 game tournament	1 hour/game	3-4 umpires - 1 sup.	
3-on-3 Basketball League	Team	$116.00	58	$122.00	64	$126.00	$130.00	$4.00	Spring, Summer and Fall Leagues. **Justifcation for increase: program supply costs.**	Fall/Summer/Spring	Regular season of 12 games plus a two game league tournament	45 minutes	1	
Active Agers Art Workshop	Individual	NA				$10.00	$10.00	$0.00	Future Older Adult Program	Year-round	1 day pop up program	1 1/2 hours	1	
Adaptive Art Sampler	Individual	$0.00		$11.00		$10.00	$10.00	$0.00	Was a free program for the Activity Center. Making it $10 and opening up to the public	Fall/Winter/Spring	6 classes	1 1/2 hours	1	
Adaptive Softball League	Team	$290.00	6	$300.00	6	$300.00	$300.00	$0.00	Low expense league with 4-8 teams made by adaptive agencies	Summer	8 Week Program, 1 day a week	1 hour	2	
5-on 5 Basketball League	Team	$862.00	32	$905.00	33	$932.00	$950.00	$18.00	Winter:This fee includes sponsor and individual player fees. It averages out to about $100 per player even if a team does not have a sponsor. **Justification for increase: increased cost for officials.**	Winter	Regular season of 10 games plus minimum two game league tournament guarantee	One hour	20	
Beginning Fly Fishing 101	Individual	$57.75		$61.00		$63.00	$60.00	-$3.00	did not have in 2025					
Birding	Individual	$38.00	8	$38.00	22	$39.00	$39.00	$0.00	Ages 15+ Indoor/Outdoor	Spring	2 days a week, 4 weeks	2 hours	0	1-2
Broomball League	Team	$1,030.00	6	$1,030.00	6	$1,061.00	$1,061.00	$0.00	Ages 16+ 12 game season	Winter	Regular season of 12 games plus a two game league tournament	1 Hour	3	
Coed Softball League	Team	$891.00	21	$936.00	19	$964.00	$960.00	-$4.00	**Justification for decline: number of teams.**	Summer	Regular Season of 16 games plus 2 game guarentee tournament. Play double headers	1 hour	1 Staff 2-4 Umpire	
Figure Skating - Learn to Skate	Individual	$73.00	30	$77.00	31	$79.00	$79.00	$0.00	Ages 14+ 6 weeks	Fall/Winter	Six weeks one time per week.	45 minutes	30	
Hockey - Drop In (lunch)	Individual	$5.00		$5.00		$5.00	$5.00	$0.00	Pick-up League	Fall/Winter	Wednesday 11:30am - 1:00pm. No registration	1 1/2 hours	1	
Hockey - Drop in Novice (evenings)	Individual	$10.00	294	$10.00		$10.00	$10.00	$0.00	Beginners. Pick up League	Fall/Winter	Wednesday Evenings - 6:30pm - 8:30pm. No pre registration	2 hours	1	
Hockey League	Team	$1,326.00	18	$1,392.00	19	$1,434.00	$1,450.00	$16.00	13 games (2) Officials $68/game **Justification for increase: increased cost for officials.**	Winter	Regular season of 12 games plus a two game league tournament	1 hour	9-12	
Kickball League	Team	$218.00	7	$222.00	8	$229.00	$229.00	$0.00	Ages 16+	Summer	Regular Season 5 games plus a 2 game guarentee tournemnt	1 hour	2 umpires	
Sand Volleyball League	Team	$191.00	122	$199.00	130	$205.00	$210.00	$5.00	Ages 16+ **Justifcation for increase: program supply costs.**	Summer	8-10 week program / All teams receive 14 matches play 2 tournament matches.	45 minutes	2	
Pickleball Lessons	Individual				19	$40.00	$40.00	$0.00	New Program in 2025.Partnered with FM Pickleball Assoc.as instructors	Fall/Winter/Spring	Two weeks. Once a week.	90 minutes/time	5	
Table Tennis League	Individual	$40.00	22	$40.00	23	$40.00	$40.00	$0.00	Ages 16+	Winter	15-16 weeks	2-4 hours/day	1	1
Volleyball League	Team	$381.00	443	$392.00	470	$404.00	$415.00	$11.00	Spring and Fall - **Justification for increase: increased costs for officials**.	Fall/Winter/Spring	8-10 week program / All teams receive 14 matches play 2 tournament matches.	45 minutes	6-8 refs/1-2 sup.	
Senior Games	Individual	$40.00	162	$40.00	194	$40.00	$40.00	$0.00	Growing program	August	Three-day event with take place Aug. 13-15 and feature a variety of competitive events for both teams and individuals.	Varies	10-20	5-10
Flag Football League	Team	$315.00	8	$324.00	10	$334.00	$334.00	$0.00	8 weeks	Fall	Regular Season of 6 week with a 2 game tournament	1 hour	2	
Sewing 101 - Beginner	Individual					$70.00	$70.00	$0.00	Ages 16+. Participants learn foundational skills and techniques of using a sewing machine and complete 2 projects.	Spring/Fall	(5) 60-min classes 1-5 weeks/session	60 minutes	2	
Sewing 201 - Intermediate	Individual					$85.00	$85.00	$0.00	Ages 16+. Participants strengthen skills and techniques of using a sewing machine and complete 3 projects.	Spring/Fall	(5) 60-min classes 1-5 weeks/session	60 minutes	2	
Mat Pilates	Individual					$5.00	$5.00	$0.00	Per Class. New program 55+	Year-round	Once a week	60 minutes	1	
Strength, Balance and Stretch	Individual					$5.00	$5.00	$0.00	Per Class. New program 55+	Year-round	Once a week	60 minutes	1	
Sewing - Make and Take	Individual					$35.00	$35.00	$0.00	Teens & Adults (ages 13+). Participants complete 1 sewing project in a single class	Winter	Teens & Adults (ages 13+) Participants complete 1 sewing project in a single class	2 hours	2	
Fly Tying 101	Individual					$20.00	$20.00	$0.00	New Program - Teens & Adults (ages 13+). Participants learn foundational skills and tools and complete a pre-determined fly tying pattern	Fall/Winter/Spring/ Summer	(1) 2-hour class	2 hours	2	
Art Workshop	Individual						$20.00	$20.00	New Program - Started in 2026 -Teens & Adults (Ages 13+) Participants complete a creative arts project in a single class	Fall/Winter/Spring/ Summer	(1) 2-hour class	2 hours	2	
Art Studio	Individual						$60.00	$60.00	New for Adults - Teen & Adult (ages 13+). Participants try out a variety of art styles and techniques.	Fall/Winter/Spring/ Summer	(5) 90-min classes, 1-5 weeks/session	2 hours	2	

****No Tax on Programs**

See Fargo, WF, Mhd, Bis Fees Tab

Resident - Non-Resident	Percentage
Resident	61%
Non-Resident	39%

2027 Fargo Park District Recommended Miscellaneous Program & Facility Fees								
Facility		**2024 Fees**	**2025 Fees**	**2026 Fees**	**2027 Fees Less 7.75 % Sales Tax**	**FINAL 2027 PROPOSED FEES**	**Changes from 2026 to 2027 Fees**	**Notes**
					7.75%			
Ice Rental		$169.00	$177.00	$182.00		$190.00	$8.00	Average cost in the metro rinks (HAT/Hoist, West Fargo, Moorhead, Scheels Arena and Farmers Union) is $187/hour. Removed the non-prime ice rates.
Ice Rental Studio Rink		$53.00	$54.00	$56.00		$58.00	$2.00	Only rink like this in the area
Public Skating Session	Youth 18 & under	$4.00	$4.00	$4.00		$4.00	$0.00	Consistent with all our ice arenas
	Adults over 18	$5.00	$5.00	$5.00		$5.00	$0.00	Consistent with all our ice arenas
	Family	$8.00	$8.00	$8.00		$8.00	$0.00	Consistent with all our ice arenas
Shelters	Small - Full Day	$60.00	$60.00	$62.00		$65.00	$3.00	Moorhead $200 4 hours
	Large - Full Day	$170.00	$175.00	$180.00		$185.00	$5.00	Moorhead $250 full day
	Mega - Full Day	$227.00	$235.00	$242.00		$245.00	$3.00	Moorhead $550 full day
	Warming House	$84.00	$84.00	$87.00		$90.00	$3.00	Roosevelt. Lemke - nor renting because of road construction
	Island Park Gazebo	$300.00	$300.00	$300.00		$300.00	$0.00	Not rented last 2 years with contruction of IP Pool
Rheault Farm	Site - Full Day	$846.00	$880.00	$906.00		$800.00	-$106.00	Currently not getting full site rentals.
	Bunkhouse - Full Day	$578.00	$600.00	$618.00		$620.00	$2.00	
	Shelter - Full Day	$170.00	$175.00	$180.00		$185.00	$5.00	
Ski Rental	Youth 18 & under	$8.00	$8.00	$8.00		$8.00	$0.00	
	Adults over 18	$15.00	$16.00	$16.00		$16.00	$0.00	
Metro Rec - Indoor Soccer Fields	Per hour	$64.00	$66.00	$68.00		$68.00	$0.00	Turf needs to be replaced. Potentailly converting facility to Operations/Food & Beverage storage.
Volleyball Courts Indoor	Per court/hour	$18.00	$19.00	$20.00		$20.00	$0.00	South Sports Arena. Sport court surface.
Sand Volleyball	Per hour			$15.00		$15.00	$0.00	Changed to per hour/court. Fees previously were set at renting 4 courts or 8 courts
Agrilime In-field Diamonds								
Adult Fees	Per hour	$30.00	$33.00	$35.00		$38.00	$3.00	WF per game Neighborhood $30 - Competitive $50
Doubleheader - Adult	Per hour	$18.00	$20.00	$21.00		$24.00	$3.00	WF per game Neighborhood $45 - Competitive $90
Tournament - Adult	Per hour	$14.00	$16.00	$17.00		$20.00	$3.00	WF per game Neighborhood $22.50 - Competitive $40
Youth Fees (high school age & below)	Per hour	$13.00	$14.00	$15.00		$18.00	$3.00	WF per game Neighborhood $30 - Competitive $50
Doubleheader - Youth	Per hour	$8.00	$9.00	$10.00		$13.00	$3.00	WF per game Neighborhood $45 - Competitive $90
Tournament - Youth	Per hour	$6.00	$7.00	$7.00		$10.00	$3.00	WF per game Neighborhood $22.50 - Competitive $40
Grass In-field Diamonds								
Adult Fees	Per hour	$35.00	$37.00	$39.00		$43.00	$4.00	WF per game Neighborhood $30 - Competitive $50
Doubleheader - Adult	Per hour	$27.00	$30.00	$32.00		$36.00	$4.00	WF per game Neighborhood $45 - Competitive $90
Tournament - Adult	Per hour	$25.00	$28.00	$30.00		$34.00	$4.00	WF per game Neighborhood $22.50 - Competitive $40
Youth Fees (high school age & below)	Per hour	$18.00	$20.00	$21.00		$25.00	$4.00	WF per game Neighborhood $30 - Competitive $50
Doubleheader - Youth	Per hour	$14.00	$16.00	$17.00		$21.00	$4.00	WF per game Neighborhood $45 - Competitive $90
Tournament - Youth	Per hour	$11.00	$13.00	$14.00		$18.00	$4.00	WF per game Neighborhood $22.50 - Competitive $40
Rectangular Fields								
Adult Fees	Per hour	$19.00	$20.00	$21.00		$24.00	$3.00	WF TBD Moorhead $75 per day
Youth Fees (high school age & below)	Per hour	$10.00	$12.00	$13.00		$16.00	$3.00	WF TBD Moorhead $10/hour Bis: $7 player fees
Campground	Per day	$35.00	$37.00	$38.00		$40.00	$2.00	The Red River Valley Fairgrounds now charges $55/night plus fees and taxes for a campsite with full hookups (sewer, water, electrical.) Camping at North Dakota State Parks can range from $25-$35/night depending on the service that is provided and State Park location. State Parks also charge a park entrance license fee for each vehicle entering a state park. $7 Daily, $35 Annual, or $61.25 for a Family Pass. Camping at Buffalo River State Park in Glyndon, MN is $20-$35/night plus an additional $10/night for an Electrical Hookup and an additional $8/night for Water if available. Daily and Annual State Park Entrance License Fees are the Same North Dakota's fees.
Campground Fire Wood	Bundle	$0.00	$0.00	$7.00		$7.00	$0.00	The proposed fee is consistent with the 2025 and 2026 firewood fee and is in line with what local convenience stores charge for a bundle of firewood. $6-$9 can be found throughout the city. In 2025, the park district purchased a wood splitter attachment and a wood bundler to re-purpose trees that have been removed in parks for firewood purposes. No change recommended
Sewer Dump Fee		$0.00	$0.00	$5.00		$5.00	$0.00	(free for registered campers). No change recommended
Bike Rental								I cannot find another local rental provider that rents bikes for use. Fat Tire Bikes are made available for rent at Fort Stevenson and Lewis and Clark State Park for $8/hour or $50/day. Bismarck Parks Bike Rental Program Fees are as follows. Classic Pedal Bike (green): $5 plus $.02 per minute. Pedal Assist e-Bike (white): $10 plus $.04 per minute. Lindenwood Fees are as follows: No change recommended
Mini Peel (Up to 50 lbs)	1/2 hour	$0.00	$0.00	$5.00	$4.64	$5.00	$0.00	1/2 hour
Banana Peel (Youth sized):	1/2 hour	$0.00	$0.00	$7.00	$6.50	$7.00	$0.00	1/2 hour
Fun Cycle (Up to 240 lbs)	1/2 hour	$0.00	$0.00	$7.00	$6.50	$7.00	$0.00	1/2 hour
Low Rider & Jr. Low Rider:	1/2 hour	$0.00	$0.00	$7.00	$6.50	$7.00	$0.00	1/2 hour
Double Joyrider & Dual Trike	1/2 hour	$0.00	$0.00	$8.00	$7.42	$8.00	$0.00	1/2 hour
Single Surrey	1/2 hour	$0.00	$0.00	$10.00	$9.28	$10.00	$0.00	1/2 hour
Double Surrey	1/2 hour	$0.00	$0.00	$18.00	$16.71	$18.00	$0.00	1/2 hour

Kayak Rental	Per hour	$0.00	$0.00	$10.00	$9.28	$10.00	$0.00	No change recommended. Rentals are provided on a first-come, first-served basis for a duration of 1 hour. ND State Parks Charge $32/half day and $50/full day. Moorhead Parks also charges $10/hour. So, the current/proposed Kayak Rental Fee is in line with local pricing.

See Fargo, WF, Mhd Fees Tab

Peer Market Data (Comparable Org.)	**2026**
(Identify Peer Orgainizations/Prices)	
Grand Forks - Baseball/Softball	$15/hour practice $45/game
Grand Forks - Soccer	$50/hour
Grand Forks - Ice	$168-increase 5% every yr
HAT/Hoist	$200.00
West Fargo Parks	$180.00
West Fargo Schools	$180.00
Moorhead	$190.00
Farmers Union	$185.00
Bismarck	$120.00
Sioux Falls	contacted not heard back

2027 Fargo Park District Recommended Pool Fees

Pools		2024 Fees	2025 Fees	2026 Fees tax inc.	2027 Fees Less 7.75 % Sales Tax	FINAL 2027 Proposed Resident Fee	2027 Non Resident Fee	2027 Fees Less 7.75 % Sales Tax	FINAL 2027 Proposed Non-Resident Fee	Resident vs Non Resident Fees	Notes
					7.75%		10%	7.75%			
Outdoor Swim Daily Admissions											
Island Park Pool	Youth	NA	$10.00	$10.25	$9.51	$10.25		$9.51	$10.25	$0.00	
Island Park Pool	Adult	NA	$12.00	$12.25	$11.37	$12.25		$11.37	$12.25	$0.00	
Madison Pool	Youth	$4.00	$4.00	$4.25	$3.94	$4.25		$3.94	$4.25	$0.00	58 year old facility. Small body of water.
Madison Pool	Adult	$5.00	$5.00	$5.25	$4.87	$5.25		$4.87	$5.25	$0.00	
Roger G Gress @ Northside Rec	Youth	$5.00	$5.00	$5.25	$4.87	$5.25		$4.87	$5.25	$0.00	RGG smaller body of water and less pool amentities
Roger G Gress @ Northside Rec	Adult	$6.00	$6.00	$6.25	$5.80	$6.25		$5.80	$6.25	$0.00	
Southwest Pool	Youth	$5.00	$5.50	$5.75	$5.34	$5.75		$5.34	$5.75	$0.00	
Southwest Pool	Adult	$6.00	$6.50	$6.75	$6.26	$6.75		$6.26	$6.75	$0.00	
Davies Pool	Youth	$5.00	$6.50	$6.75	$6.26	$6.75		$6.26	$6.75	$0.00	More amentities with the exception of IP Pool
Davies Pool	Adult	$6.00	$7.50	$7.75	$7.19	$7.75		$7.19	$7.75	$0.00	
Outdoor Season Pass											
Island Park Pool	Youth	NA	$100.00	$102.50	$95.13	$102.50	$10.25	$104.87	$113.00	$10.50	
Island Park Pool	Adult	NA	$130.00	$122.50	$113.69	$122.50	$12.25	$125.29	$135.00	$12.50	
Island Park Pool	Household	NA	$270.00	$257.25	$238.75	$257.25	$25.73	$262.65	$283.00	$25.75	
Madison Pool	Youth	NA	$72.00	$42.50	$39.44	$42.50	$4.25	$43.62	$47.00	$4.50	
Madison Pool	Adult	NA	$92.00	$52.50	$48.72	$52.50	$5.25	$53.83	$58.00	$5.50	
Madison Pool	Household	NA	$193.00	$110.25	$102.32	$110.25	$11.03	$112.30	$121.00	$10.75	
Roger G Gress @ Northside Rec	Youth	NA	$75.00	$52.50	$48.72	$52.50	$5.25	$53.83	$58.00	$5.50	
Roger G Gress @ Northside Rec	Adult	NA	$100.00	$62.50	$58.00	$62.50	$6.25	$64.04	$69.00	$6.50	
Roger G Gress @ Northside Rec	Household	NA	$205.00	$131.25	$121.81	$131.25	$13.13	$133.64	$144.00	$12.75	
Southwest Rec Pool	Youth	NA	$80.00	$57.50	$53.36	$57.50	$5.75	$58.47	$63.00	$5.50	
Southwest Rec Pool	Adult	NA	$105.00	$67.50	$62.65	$67.50	$6.75	$68.68	$74.00	$6.50	
Southwest Rec Pool	Household	NA	$215.00	$141.75	$131.55	$141.75	$14.18	$144.78	$156.00	$14.25	
Davies Pool	Youth	NA	$85.00	$67.50	$62.65	$67.50	$6.75	$68.68	$74.00	$6.50	
Davies Pool	Adult	NA	$110.00	$77.50	$71.93	$77.50	$7.75	$78.89	$85.00	$7.50	
Davies Pool	Household	NA	$225.00	$162.75	$151.04	$162.75	$16.28	$166.13	$179.00	$16.25	
Four for One (Includes all pools except Island Park)	Youth	$72.00	$90.00	$92.50	$85.85	$92.50	$9.25	$94.66	$102.00	$9.50	
Four for One (Includes all pools except Island Park)	Adult	$92.00	$115.00	$118.00	$109.51	$118.00	$11.80	$120.65	$130.00	$12.00	
Four for One (Includes all pools except Island Park)	Household	$193.00	$235.00	$242.00	$224.59	$242.00	$24.20	$246.87	$266.00	$24.00	
All Pools (Five for One)	Youth	NA	$150.00	$154.00	$142.92	$154.00	$15.40	$156.84	$169.00	$15.00	
All Pools (Five for One)	Adult	NA	$170.00	$175.00	$162.41	$175.00	$17.50	$179.12	$193.00	$18.00	
All Pools (Five for One)	Household	NA	$350.00	$360.00	$334.11	$360.00	$36.00	$367.52	$396.00	$36.00	

Peer Market Data (Comparable Org.) 2026 numbers	Admission Youth	Season Pass Adult	Season Pass Family
(Identify Peer Orgainizations/Prices)			
Grand Forks (Two outdoor pools)	$4.00	$80.00	$260.00
Bismarck	$5.00	$100.00	Not Available
Bismarck including Hillside Waterslide	$6.00	$130.00	Not Available
Bloomington - resident	$10.00	$75.00	Not Available
Bloomington - non resident	$10.00	$106.00	Not Available
Raging Rivers Mandan	$14.00	$155.00	Not Available
Bunker Beach	$20.00	$158.00	Not Available
Cascade Bay Eagan MN - resident	$11.00	$85.00	Not Available
Cascade Bay Eagan MN - non resident	$11.00	$95.00	Not Available

Pool Attendance Numbers	2024	2025
Island Park Pool	-	64567
Madison Pool	2288	3059
Roger Gress Northside Rec Pool	12253	9574
Southwest Rec. Pool	18382	12605
Davies Rec. Pool	34549	26117
Total	**67472**	**115922**

Season Passes	2024	2025
Youth	191	102
Adult	32	37
Family	309	131
4 for 1	0	88
5 for 1	0	181
Total	**532**	**539**

Resident - Non-Resident	Percentage
Resident	71%
Non-Resident	29%

2025 & 2026 Recreation Fee Preparation - Fargo, West Fargo, Moorhead									
Fee	**Fargo - 2025**	**Fargo - 2026**	**West Fargo - 2025**	**West Fargo - 2026**	**Moorhead - 2025**	**Moorhead - 2026**	**Bismarck - 2025**	**Bismarck - 2026**	**Notes**
Programs									
Adaptive Programs									
Adaptive Swimming Lessons	-		-	-	$50.00	$60.00			
Adpative Art Classes		Free							
Adaptive Baseball	-		-	-	$50.00	$50.00			
Adaptive Playtown/Camp	$105.00	$105.00	$75.00	TBD	$65.00	$65.00			
Adaptive Soccer	-		-	-	$50.00	$50.00			
Adaptive Tae Kwon Do	$79.00		-	-	-				No longer offer
Art Programs									
Art Camps	$64.00	$66.00	$75.00	-	$36-$55	$36-$55			Mhd: Roughly $5 per day for duration of camp
Art Classes	$17.00	$22.00	$20-$60	$25-$65	$10-$18	$10-$18	$30.00	$30.00	Mhd: Roughly $10 per hour of class
Figure Skating									
Adults	$77.00	$79.00	$63.00	$68.00	$55.00	$60.00			
Hockey Skills	$48.00	$52.00	$55.00	$60.00	$55.00	$60.00			
Tots	$48.00	$52.00	$55.00	$60.00	$43.00	$45.00			
Learn to Skate (1-6)	$48.00	$52.00	$55/$63	$60/68	$47.00	$50.00			
Novice	$48.00	$5/$10	-	-	$52.00	$60.00			Fgo: Drop in hockey $5 non prime time $10 prime time
Advanced Skaters	$55-$147		-	-	$125/$395	$125/$395			
Ice Show Participants	$130.00	$134.00	-	-	-	-			
Ice Show Tickets	$8.00	$8.00	-	-	$6/$9	$6/$9			F: under 8 y/o free. Mdh: Youth/Adults
Youth Sport Programs									
Sports Sampler	$75.00	$75.00	$55/$60	$60/$65	$45.00	$45.00			
Tae Kwon Do	$79.00		-	-	$80.00	$80.00			Fgo: no longer offering
Youth Baseball	$60.00	$62.00	$42/$64	$47/$69	$50/$60	$50/$60	$65.00	$70.00	WF-4yo t-ball w/parents / 5yo & up including softball. Mhd: $85 late fee Fgo: Indoor $40
Youth Basketball	$75.00	$77.00	$45.00	$50.00	$60.00	$60.00	$85.00	$85.00	Mhd: $80 late fee Bis youth - 5th grade
Youth Flag Football	$64.00	$66.00	$60.00	$65.00	$60.00	$60.00	$60.00	$60.00	WF: $80 late fee Mhd: $85 late fee Fgo: Indoor $59 starting in 2025
Youth Golf Lessons	$50-$225	$50/$225	-	-	$38/$57	$40/$60	$40.00	$45.00	F: Youth, Discover Junior Golf Tour Level 1 $50 Level 2 $75 Level 3 $90 Level 5 $150 Level 4 $225
Youth Pickleball Camp	$5.00	$5.00	$35.00	$40.00	$35.00	$35.00			F: open play fee at sports center.
Youth Tennis Lessons	$40-$60		$55-$65	$50-$60	$40-$55	$45/$55	$30.00	$40.00	
Youth Track	$60.00	$62.00	Free	$5.00	-		Free	Free	WF: track nights
Youth Volleyball/Camp	$108.00	$111.00	$45/$75	$50/$80	-	$60	$80	$85	WF: clinics/leagues
Archery	$43.00	$44.00	-	-	-		$50.00	$50.00	Bis per person/indoor
Swimming Lessons	$67.00	$67.00	-	-	$50.00	$50.00	$45.00	$45.00	All Ages
Youth Climbing	$60.00		-	-	-				Fgo: no longer offering
Youth Skateboarding	-		-	-	-				Mhd: Not offering 2025 Fgo working with FM Skateboarding to offer Skateboarding Camp summer 2025. Will be lookng to add them on staff in 2026.
Nerf Wars		$19.00							
FMYBL		$192.00							Fgo: Basketball League
Table Tennis Lessons		$50.00							
LEGO Engineering		$71.00							Fgo: New program 2026
NHL Street		$60.00							Fgo: New program 2026
Youth Recreation Programs									
Summer Camp	$115.00	$118.00	$20/$35/$36	-	$30/$60	$35/$65			WF: Various day camps. Mhd: Tiny Treasures/Park Program
Babysitting Course	-		-	-	$75.00	$80			WF: Home Alone Safety Course for $20
Adult Recreation Programs									
Adaptive Softball	$300.00	$300.00	-	-	-				
Adult Pickleball	$30/$85	$35/$95	$35/$40	$40/$45	$5.00	$5.00			F: Couts Plus member/non-member. WF: learn to play/league
Adult Pickleball Punch Card	-		-	$40.00	$40.00	$40.00			
Archery	$58.00	$60.00	-	-	-				
Basketball	$905.00	$932.00	-	-	-		$265.00	$265.00	Bis per person with sponsor fees
Basketball (3 on 3)	$122.00	$126.00	-	-	-				
Birding	$38.00	$39.00	-	-	-				
Broomball	$1,030.00	$1,061.00	-	-	-				
Flag Football	$324.00	$334.00	-	-	-				
Hockey	$1,392.00	$1,434.00	-	-	-				
Hockey (Drop-In)	$5-$10	$5-$10	-	-	-				Fgo: Drop in hockey $5 non prime time $10 prime time
Kickball	$222.00	$229.00	-	-	-				
Coed Softball	$936.00	$964.00	-	-	-	Moorhead Softball Assoc.	$150.00	$150.00	
Softball 16"	$435.00	$448.00	-	-	-	Moorhead Softball Assoc.			
Table Tennis League	$40.00	$40.00	-	-	-				
Volleyball (Sand)	$199.00	$205.00	-	-	-		$170.00	$175.00	Bis player fee and sponsorship fee
Volleyball	$392.00	$404.00	$150.00	$370.00	-		$195.00	$200.00	WF: Tourneys, per team Bis player fee and sponsorship fee

2025 & 2026 Recreation Fee Preparation - Fargo, West Fargo, Moorhead

Fee	Fargo - 2025	Fargo - 2026	West Fargo - 2025	West Fargo - 2026	Moorhead - 2025	Moorhead - 2026	Bismarck - 2025	Bismarck - 2026	Notes
Senior Games	$44.00	$41.00	-	-	-				
Run/Walk Club	Free	Free	$45.00	-					F: walk club WF: run club
Yoga	-	$28.00	$45.00	$50.00	-				Fgo: Starting in 2026
Coffee & Crafts Senior Program		$40.00							Fgo; Starting 2026
Benginning Fly Fishing		$63.00							
Miscellaneous Programs									
Canoe and Kayak Rentals	-	$10.00	-	-	$10/hour/vessel	$10/hour/vessel	$10.00/hour	$10.00/hour	
Canoe and Kayak Excursions	-		-	-	$15/person	$15/person			$10 per person if participant brings their own vessel
Ski and Snowshoe Rentals	$8/$16	$8/$16	-	-	$10-$40	$10-$40			Mhd: Snowshoes $10, ski package $15, family snowshoe $25, family ski $40 F: youth/adult fees Fgo: $8 yoth under 18 $16 Adult Snowshow $8
Lifeguard Certification	$160.00	$160.00	-	-	$130.00	$150.00	$150.00	$150.00	Mhd: If the participant is hired as a Lifeguard with the City of Moorhead; we reimburse this cost.
Athletic Fields/Facilities									
Indoor Soccer Fields/Turf	$66.00	$68.00	$60/$120/$180	$60/$120/$180					F: per hour Metro Rec; WF: per hour, 1/2 turf, 2/3 turf, full turf
Indoor Courts	$40/$60		$60.00	$60.00			5.00/Player	5.00/Player	F: per hour, non-prime rate/prime rate. WF: per hour/per court
Volleyball Courts	$19.00	$20.00	$60.00	$60.00			5.00/Player	5.00/Player	F: per hour Sports Arena - Sand VB (4 courts) $180 (8 courts) $227
Baseball/Softball Fields									
Youth Fields	$14/$20	$15/$21	$30/$50/$175	$30/$50/$175	$45/$60	$45/$60	$7.00/player	$8.00/player	F: per hour, agrilime/grass.WF per hour neighborhood, competitive, turf fees Mhd: lower fee is for Mhd residents; per day
Youth Double header	$9/$16	$10/$17	$45/$90/$275	$45/$90/$275	-	-			F: per hour, agrilime/grass. WF per hour neighborhood, competitive, turf fees
Youth Tournament	$7/$13	$7/$14	$22.50/$40/$137.50	$22.50/$40/$137.50	$160/$300	$160/$300	$15.00/player	$16.00/player	F: per hour, agrilime/grass. WF per hour neighborhood, competitive, turf feesMhd: per day fee; 4 fields/8 fields
Adult Fields	$33/$37	$35/$39	-		$60.00	$60.00	$12.00/player	$13.00/player	F: per hour, agrilime/grass. Mhd: Per day fee
Adult Double header	$20/$30	$21/$32	-		-	-			F: per hour, agrilime/grass.
Adult Tournament	$16/$28	$17/$30	-		$300/$500	$300/$500			F: per hour, agrilime/grass. Mhd: per day fee; 4 fields/8 fields
Soccer/Football/Lacrosse Fields									
Youth Recreation	$12.00	$13.00	$12.00	TBD	$10/hour/field	$10/hour/field	$6.00/player	$7.00/player	F: Per hour
Youth Competitive				-	$25/hour/field	$25/hour/field			
Youth Tournament				-	$40/field/day	$40/field/day	$8.00/player	$9.00/player	
Adult	$20.00	$21.00		-	$25/player	$75/field/day			F: per hour.
Ice Rental									
Prime	$177.00	$182.00	$165.00	$ 180.00		$ 190.00	$120.00	$120.00	Per hour
Non-Prime	$123.00	$123.00		-					
Studio Rink	$54.00	$56.00		-					
Open Skate	$4-$8	$4-$8		-			$5.00	$5.00	Fgo: Youth (18 & under) $4 Adults $5 Household $8
Aquatics									
Outdoor Swim Admissions							$5.00	$5.00	Bis All Ages
Island Park Pool - Youth		$10.25				$5.00			
Island Park Pool - Adult		$12.25				$5.00			
Madison Pool - Youth		$4.25							
Madison Pool - Adult		$5.25							
Roger G Gress @ Northside Rec -		$5.25							
Roger G Gress @ Northside Rec -		$6.25							
Southwest Pool - Youth		$5.75							
Southwest Pool - Adult		$6.75							
Davies Pool - Youth		$6.75							
Davies Pool - Adult		$7.75							
Outdoor Season Pass							$100.00	$100.00	Bis: All Pools - All Ages
Island Park Pool - Youth		$102.50				$80.00			
Island Park Pool - Adult		$122.50				$80.00			
Island Park Pool - Household		$257.25				$180.00			
Madison Pool - Youth		$42.50							
Madison Pool - Adult		$52.50							
Madison Pool - Household		$110.25							
Roger G Gress @ Northside Rec -		$52.50							
Roger G Gress @ Northside Rec -		$62.50							
Roger G Gress @ Northside Rec -		$131.25							
Southwest Pool - Youth		$57.50							
Southwest Pool - Adult		$67.50							
Southwest Rec Pool - Household		$141.75							
Davies Pool - Youth		$67.50							
Davies Pool - Adult		$77.50							
Davies Pool - Household		$162.75							

2025 & 2026 Recreation Fee Preparation - Fargo, West Fargo, Moorhead									
Fee	**Fargo - 2025**	**Fargo - 2026**	**West Fargo - 2025**	**West Fargo - 2026**	**Moorhead - 2025**	**Moorhead - 2026**	**Bismarck - 2025**	**Bismarck - 2026**	**Notes**
Four for One (Includes all pools ex		$92.50							
Four for One (Includes all pools ex		$118.00							
Four for One (Includes all pools ex		$242.00							
All Pools (Five for One) - Youth		$154.00							
All Pools (Five for One) - Adult		$175.00							
All Pools (Five for One) - Househol		$360.00							
Pool Programming									
Lap Swim						$4.00			
Pool Rental							$325.00/hour	$325.00/hour	
Pool Room Rental						$150.00	$135.00/hour	$135.00/hour	
Wading Pool Rental						$50/hour			
Water Exercise						$45/$65			
Swim Club Rental		$41.20 Practice $1565 Half Day $2500 Full Day				$50/hour			Mhd: just for the pool; club provides insurance and lifeguards
Shelters									
Small Full Day		$62.00							
Large Full Day		$180.00				$200 +			Mhd: Gooseberry Small Shelter is $200 for 4 hours; $25/hour after 4 hours... M.B Johnson Small Shelter base is $250 for 4 hours
Mega Full Day		$242.00				$250-$550			Mhd: Gooseberry and M.B. Johnson large shelters are $250 base; $400 if over 8 hours; $550 for full day
Warming House		$87.00				$50/hour			Mhd: Max of $200
Island Park Gazebo		$300.00							
Rheault Farm Site Rental Full Day		$906.00							
Bunkhouse Full Day		$618.00							
Shelter Full Day		$180.00					$70.00	$75.00	
Bike Rentals - 1/2 hour rentals									
Mini Peel (Up to 50 lbs)		$5.00							
Banana Peel (Youth sized):		$7.00							
Fun Cycle (Up to 240 lbs)		$7.00					$5.00/.02 minute	$5.00/.02 minute	
Low Rider & Jr. Low Rider:		$7.00							
Double Joyrider & Dual Trike		$8.00							
Single Surrey		$10.00							
Double Surrey		$18.00							
Campground									
Campground per day		$38.00					$12.00	$12.00	
Campground Firewood		$7.00							
Sewer Dump Fee		$5.00							

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Rocky Papachek, Golf Director

RE: Agenda Item No. 8 – 2027 Proposed Fees for Golf

Attached are the proposed 2027 golf green fees and golf season pass fees as prepared with the assistance of the finance department. The fees are based on analysis of our operational costs, revenues, and research of comparable public golf course rates in the region and industry trends given the continued popularity of the game. The overall objective was to propose fees that will aid in creating a budget that will produce a cost recovery of between 97% and 100%.

Key updates relating to 2027 Green Fee Rates:

1. Increase in all green fees by 4% rounded to the nearest $0.25.
2. Removal of the non-prime Monday through Thursday rate given all days are considered prime golf days.

Key updates relating to 2027 Season Passes:

1. Fargo resident and non-resident pass categories created for 2027.
2. Non-resident pass categories increased by 14% from non-tax rate of 2026.
3. Residents receive a 10% discount from the non-resident rate.
4. Prices rounded to the nearest $5.00 increment.
5. Combined Junior Restricted and Junior Unrestricted into one Junior Pass category.

It was recommended at the June 17 Planning Committee meeting to bring this request to the full board for consideration and approval.

If you have any questions, do not hesitate to contact me prior to the meeting.

Thank you.

Motion Recommended by Staff: I move to approve the 2026 golf fees as presented.

2027 Proposed Season Passes(Includes Tax)	2023 Price	2024 Price	2025 Price	2026 Price	2027 Resident Rate 10% Discount Pre-Tax	Tax Rate 7.75%	2027 Resident Rate Inc. Tax	2027 Proposed Resident Price	Variance from 2026	2027 Non-Resident 14% Increase Pre-tax	Tax Rate 7.75%	2027 Non-Resident Rate Inc. Tax	2027 Proposed Non-Resident Price	Variance from 2026	Non-Resident vs. Resident Variance
Adult (Unrestricted)					**-10%**	**7.75%**				**14.0%**	**7.75%**				
5 Fore 1 (all 5 courses)	$ 855	$ 925	$ 1,000	$ 1,060	$1,009.34	$78.22	$1,087.56	$1,090.00	$30.00	$1,121.48	$86.92	$1,208.40	$1,210.00	$150.00	$120.00
Edgewood	$ 755	$ 815	$ 880	$ 935	$890.31	$69.00	$959.31	$960.00	$25.00	$989.23	$76.67	$1,065.90	$1,065.00	$130.00	$105.00
Rose Creek	$ 755	$ 815	$ 880	$ 935	$890.31	$69.00	$959.31	$960.00	$25.00	$989.23	$76.67	$1,065.90	$1,065.00	$130.00	$105.00
Par 3 (all 3 9-hole courses)	$ 585	$ 630	$ 680	$ 720	$685.59	$53.13	$738.72	$740.00	$20.00	$761.76	$59.04	$820.80	$820.00	$100.00	$80.00
Osgood	$ 510	$ 550	$ 595	$ 630	$599.89	$46.49	$646.38	$645.00	$15.00	$666.54	$51.66	$718.20	$720.00	$90.00	$75.00
Prairiewood	$ 435	$ 470	$ 510	$ 540	$514.19	$39.85	$554.04	$555.00	$15.00	$571.32	$44.28	$615.60	$615.00	$75.00	$60.00
El Zagal	$ 330	$ 355	$ 385	$ 410	$390.40	$30.26	$420.66	$420.00	$10.00	$433.78	$33.62	$467.40	$465.00	$55.00	$45.00
Osgood ABC Loop - Ages 19 - 99+	$ 165	$ 180	$ 195	$ 210	$199.96	$15.50	$215.46	$215.00	$5.00	$222.18	$17.22	$239.40	$240.00	$30.00	$25.00
Household (includes 10% discount on 2 adults & free junior passes)															
5 Fore 1 (all 5 courses)	$ 1,550	$ 1,665	$ 1,800	$ 1,910	$1,818.71	$140.95	$1,959.66	$1,960.00	$50.00	$2,020.79	$156.61	$2,177.40	$2,175.00	$265.00	$215.00
Edgewood	$ 1,360	$ 1,465	$ 1,585	$ 1,680	$1,599.70	$123.98	$1,723.68	$1,725.00	$45.00	$1,777.45	$137.75	$1,915.20	$1,915.00	$235.00	$190.00
Rose Creek	$ 1,360	$ 1,465	$ 1,585	$ 1,680	$1,599.70	$123.98	$1,723.68	$1,725.00	$45.00	$1,777.45	$137.75	$1,915.20	$1,915.00	$235.00	$190.00
Par 3 (all 3 9-hole courses)	$ 1,055	$ 1,135	$ 1,225	$ 1,300	$1,237.87	$95.93	$1,333.80	$1,335.00	$35.00	$1,375.41	$106.59	$1,482.00	$1,480.00	$180.00	$145.00
Osgood	$ 905	$ 990	$ 1,075	$ 1,140	$1,085.51	$84.13	$1,169.64	$1,170.00	$30.00	$1,206.13	$93.47	$1,299.60	$1,300.00	$160.00	$130.00
Prairiewood	$ 790	$ 845	$ 920	$ 975	$928.40	$71.95	$1,000.35	$1,000.00	$25.00	$1,031.55	$79.95	$1,111.50	$1,110.00	$135.00	$110.00
El Zagal	$ 590	$ 640	$ 695	$ 735	$699.87	$54.24	$754.11	$755.00	$20.00	$777.63	$60.27	$837.90	$840.00	$105.00	$85.00
Senior (ages 62 and over)															
5 Fore 1 (all 5 courses)	$ 605	$ 650	$ 800	$ 830	$790.33	$61.25	$851.58	$850.00	$20.00	$878.14	$68.06	$946.20	$945.00	$115.00	$95.00
Edgewood	$ 530	$ 570	$ 705	$ 735	$699.87	$54.24	$754.11	$755.00	$20.00	$777.63	$60.27	$837.90	$840.00	$105.00	$85.00
Rose Creek	$ 530	$ 570	$ 705	$ 735	$699.87	$54.24	$754.11	$755.00	$20.00	$777.63	$60.27	$837.90	$840.00	$105.00	$85.00
Par 3 (all 3 9-hole courses)	$ 410	$ 440	$ 545	$ 565	$538.00	$41.69	$579.69	$580.00	$15.00	$597.77	$46.33	$644.10	$645.00	$80.00	$65.00
Osgood	$ 355	$ 385	$ 475	$ 495	$471.34	$36.53	$507.87	$510.00	$15.00	$523.71	$40.59	$564.30	$565.00	$70.00	$55.00
Prairiewood	$ 310	$ 330	$ 410	$ 425	$404.69	$31.36	$436.05	$435.00	$10.00	$449.65	$34.85	$484.50	$485.00	$60.00	$50.00
El Zagal	$ 230	$ 250	$ 310	$ 320	$304.71	$23.61	$328.32	$330.00	$10.00	$338.56	$26.24	$364.80	$365.00	$45.00	$35.00
Intermediate (Unrestricted) (ages 13-23)															
5 Fore 1 (all 5 courses)	$ 600	$ 650	$ 800	$ 850	$809.37	$62.73	$872.10	$870.00	$20.00	$899.30	$69.70	$969.00	$970.00	$120.00	$100.00
Edgewood	$ 530	$ 570	$ 705	$ 750	$714.15	$55.35	$769.50	$770.00	$20.00	$793.50	$61.50	$855.00	$855.00	$105.00	$85.00
Rose Creek	$ 530	$ 570	$ 705	$ 750	$714.15	$55.35	$769.50	$770.00	$20.00	$793.50	$61.50	$855.00	$855.00	$105.00	$85.00
Par 3 (all 3 9-hole courses)	$ 410	$ 440	$ 545	$ 580	$552.28	$42.80	$595.08	$595.00	$15.00	$613.64	$47.56	$661.20	$660.00	$80.00	$65.00
Osgood	$ 355	$ 385	$ 475	$ 505	$480.86	$37.27	$518.13	$520.00	$15.00	$534.29	$41.41	$575.70	$575.00	$70.00	$55.00
Prairiewood	$ 305	$ 330	$ 410	$ 435	$414.21	$32.10	$446.31	$445.00	$10.00	$460.23	$35.67	$495.90	$495.00	$60.00	$50.00
El Zagal	$ 230	$ 250	$ 310	$ 330	$314.23	$24.35	$338.58	$340.00	$10.00	$349.14	$27.06	$376.20	$375.00	$45.00	$35.00
Junior (4 - 18)															
5 Fore 1 (all 5 courses)	$ 375	$ 435	$ 500	$ 530	$504.67	$39.11	$543.78	$545.00	$15.00	$560.74	$43.46	$604.20	$605.00	$75.00	$60.00
Edgewood	$ 330	$ 385	$ 440	$ 465	$442.77	$34.32	$477.09	$475.00	$10.00	$491.97	$38.13	$530.10	$530.00	$65.00	$55.00
Rose Creek	$ 330	$ 385	$ 440	$ 465	$442.77	$34.32	$477.09	$475.00	$10.00	$491.97	$38.13	$530.10	$530.00	$65.00	$55.00
Par 3 (all 3 9-hole courses)	$ 255	$ 295	$ 340	$ 360	$342.79	$26.57	$369.36	$370.00	$10.00	$380.88	$29.52	$410.40	$410.00	$50.00	$40.00
Osgood	$ 225	$ 260	$ 300	$ 320	$304.71	$23.61	$328.32	$330.00	$10.00	$338.56	$26.24	$364.80	$365.00	$45.00	$35.00
Prairiewood	$ 190	$ 220	$ 255	$ 270	$257.10	$19.92	$277.02	$275.00	$5.00	$285.66	$22.14	$307.80	$310.00	$40.00	$35.00
El Zagal & Osgood ABC Loop	$ 110	$ 165	$ 195	$ 210	$199.96	$15.50	$215.46	$215.00	$5.00	$222.18	$17.22	$239.40	$240.00	$30.00	$25.00

2026 Golf Pass Comparisons Including Tax	Adult	Senior	Household	Junior	Intermediate
Fargo Parks - 5 for 1	$ 1,060	$ 830	$ 1,910	$ 530	$ 850
Moorhead - 2 courses	$ 900	$ 700	$ 1,400	$ 325	n/a
City of Sioux Falls - 3 courses	$ 1,269	$ 1,057	$ 1,800	$ 393	$ 955
Maple River Golf Club - 1 course	$ 950	$ 850	$ 1,600	n/a	$ 751
King's Walk - Grand Forks - 1 course	$ 1,260	$ 1,126	$ 1,818	$ 316	$ 660
Bismarck - 3 courses	$ 1,390	$ 1,030	$ 2,730	$ 285	$ 590

2027 Proposed Green Fees	2023 Price	2024 Price	2025 Price	2026 Price	2026 Less Tax	2027 Green Fee Rate 4% Increase	Tax Rate 7.75%	2027 Green Fee Rate Inc. Tax	2027 Proposed Green Fee Rate
Adult Green Fees						4.0%	7.75%		
Edgewood & Rose Creek									
Edgewood & Rose Creek Prime	$37.75	$39.75	$43.00	$45.00	$41.76	$43.43	$3.37	$46.80	$46.75
Edgewood & Rose CreekTwilight(2-1/2 hours before dusk) & 9 hole	$24.25	$25.50	$27.50	$29.00	$26.91	$27.99	$2.17	$30.16	$30.00
Osgood									
Osgood, Always	$21.50	$22.50	$24.25	$25.00	$23.20	$24.13	$1.87	$26.00	$26.00
Osgood, 3-hole loop		$6.00	$6.00	$6.00	$5.57	$5.79	$0.45	$6.24	$6.25
Prairiewood									
Prairiewood Always	$17.25	$18.00	$19.50	$20.00	$18.56	$19.30	$1.50	$20.80	$20.75
El Zagal									
El Zagal Always	$12.50	$13.25	$14.25	$15.00	$13.92	$14.48	$1.12	$15.60	$15.50
Senior Green Fees (ages 62 & over)									
Edgewood & Rose Creek									
Edgewood & Rose Creek Always	$26.50	$29.75	$34.50	$36.00	$33.41	$34.75	$2.69	$37.44	$37.50
Osgood									
Osgood Always	$15.00	$17.00	$19.50	$20.00	$18.56	$19.30	$1.50	$20.80	$20.75
Prairiewood									
Prairiewood Always	$12.00	$13.50	$15.50	$16.00	$14.85	$15.44	$1.20	$16.64	$16.50
El Zagal									
El Zagal Always	$8.75	$10.00	$11.50	$12.00	$11.14	$11.58	$0.90	$12.48	$12.50
Junior Green Fees									
Edgewood / Rose Creek (ages)	(7 - 18)	(3 - 18)	(3 - 18)						
Edgewood & Rose Creek Always	$24.50	$25.75	$25.75	$27.00	$25.06	$26.06	$2.02	$28.08	$28.00
9 Hole Courses									
Osgood	$14.00	$14.75	$14.75	$15.00	$13.92	$14.48	$1.12	$15.60	$15.50
Prairiewood	$11.25	$11.75	$11.75	$12.00	$11.14	$11.58	$0.90	$12.48	$12.50
El Zagal	$8.00	$8.50	$8.50	$9.00	$8.35	$8.69	$0.67	$9.36	$9.25
Cart Per Rider Fees									
Edgewood & Rose Creek 18 holes (EW & RC)	$17.75	$18.75	$20.25	$21.00	$19.49	$20.27	$1.57	$21.84	$21.75
9 holes (EW, RC, OS, PW)	$11.00	$11.50	$12.50	$13.00	$12.06	$12.55	$0.97	$13.52	$13.50
9 holes (EZ only)	$8.75	$9.25	$10.00	$10.00	$9.28	$9.65	$0.75	$10.40	$10.50
Osgood Trail Fee	$254.75	$300.00	$350.00	$365.00	$338.75	$352.30	$27.30	$379.60	$379.50
Range Buckets									
Warm Up Bucket	$3.00								
Small Bucket (34 balls)	$4.00	$5.00	$5.00	$5.00	$4.64	$4.83	$0.37	$5.20	$5.25
Medium Bucket (68 balls)	$8.00	$10.00	$10.00	$10.00	$9.28	$9.65	$0.75	$10.40	$10.50
Large Bucket (102 balls)	$12.00	$15.00	$15.00	$15.00	$13.92	$14.48	$1.12	$15.60	$15.50

Foot Golf at El Zagal									
Adults (anyone over 18)	$8.00	$8.00	$8.00	$8.00	$7.42	$7.72	$0.60	$8.32	$8.25
Juniors - restricted hours (ages 4-18)	$5.00	$5.00	$5.00	$5.00	$4.64	$4.83	$0.37	$5.20	$5.25

2026 Green Fee Comparison Weekend - tax included	18 Holes	18 Cart
Fargo Parks - Edgewood and Rose Creek	$ 45.00	$ 21.00
Moorhead - Village Green and Meadows	$ 40.00	$ 20.00
City of Sioux Falls - Elmwood and Prairie Green	$ 48.00	$ 24.00
Maple River Golf Club	$ 55.00	$ 25.00
King's Walk - Grand Forks	$ 52.00	$ 24.00
Bismarck - Riverwood	$ 40.00	$ 26.00

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Kali Mork, Sports Center Director

RE: Agenda Item No. 9 – 2027 Fees for Sports Center

As part of the budget process, staff completed an assessment of our fee structure to determine recommendations for 2027. The proposed fees are based primarily on research of comparable cities throughout the region with consideration also given to local market conditions and the relative scope of amenities and facilities offered at the Sports Center.

Attached is a list of recommended rates for 2027, comparable information from previous years and a short summary.

Key points include:

- Track to continue at no charge
- Decrease recommended for:
  - Multi-purpose rooms
  - Shooting room
- No increase recommended for:
  - Open play admissions/punch cards
    - Both are inclusive of 7.75% sales tax
  - Hardwood courts
  - Tournament room
  - Concourses
  - Birthday parties
- Larger increase recommended for the following spaces where current rates are significantly below comparable markets:
  - Turf
  - Community rooms
- Slight increases for most other rates
- Removal of non-prime fees. In lieu of non-prime fees, staff recommend a 30% discount for certain spaces during the summer months of June, July and August.

    - As part of their donor agreements, the Fargo Youth Hockey Association and Fargo Angels Hockey currently receive the non-prime rate at the Sports Center during the hockey season. Historically, the non-prime rate has been 30% below the prime rate. With the elimination of non-prime rates, the organizations would instead receive a 30% discount off the prime rate, maintaining the same effective discount provided under their donor agreements.
- Staff recommend implementing adjustments on January 1 to maintain consistency of fee change dates across the Park District. Most Sports Center fee changes currently take place on June 1.

It was recommended at the June 17 Planning Committee meeting to bring this request to the full board for consideration and approval.

If you have questions, do not hesitate to contact me prior to the meeting.

Thank you.

Motion Recommended by Staff: I move to approve the 2027 Sports Center fees as presented.

FARGO PARKS SPORTS CENTER

2027 FARGO PARKS SPORTS CENTER
Proposed Fees

AREA AT THE SPORTS CENTER			TAXABLE?	2024 FEES	2025 FEES	2026 FEES	2027 BASE FEE (Revenue to the District)	SALES TAX	CHANGE IN FINAL FEE PAID BY USER FROM 2026 (Inclusive of tax if applicable)	FINAL 2027 PROPOSED FEE (Final fee paid by user inclusive of sales tax, if applicable): commence January 1	NOTES (comparing to 2026 market rates as no 2027 rates have been published for comparable groups)
PLAYING SPACES: ***per hour*** **30% discount June-August*											
*Turf	Full	Prime	No	$400.00	$430.00	$462.00	$492.00	$0.00	$30.00	$492.00	Removing one extreme outlier, average rate for indoor turf across similarly sized markets is 6.5 cents per square yard with a range of 5.2 cents (TCU) to 8.7 cents (Bismarck Park District). Staff proposes working incrementally over the next several years to come in line with the average. Even with the proposed increase, Sports Center turf will be 6.1 cents per square yard.
*Turf	Full	Non-Prime: 30% discount	No	$280.00	$301.00	$323.00		NA			
*Turf	Half	Prime	No	$200.00	$215.00	$231.00	$246.00	$0.00	$15.00	$246.00	
*Turf	Half	Non-Prime: 30% discount	No	$140.00	$151.00	$162.00		NA			
*Turf	Quarter	Prime	No	$100.00	$108.00	$116.00	$123.00	$0.00	$7.00	$123.00	
*Turf	Quarter	Non-Prime: 30% discount	No	$70.00	$76.00	$81.00		NA			
*Hardwood Courts		Prime	No	$60.00	$63.00	$65.00	$65.00	$0.00	$0.00	$65.00	Sports Center courts are on the upper end of comparable markets.
*Hardwood Courts		Non-Prime: 30% discount	No	$40.00	$44.00	$46.00		NA			
Ice		Prime	No	NA	$177.00	$182.00	$190.00	$0.00	$8.00	$190.00	Removing two extreme outliers, market comparisons are approximately $197.37 per hour but the metro exclusively is $187.
Ice		Non-Prime: 30% discount	No	NA	$123.00	$127.00		NA			
Pickleball		All	No	NA	$16.00	$16.00	$17.00	$0.00	$1.00	$17.00	Sports Center is still well below market average.
MEETING SPACES: ***per hour***											
Community Rooms			No	$60.00	$63.00	$68.00	$72.00	$0.00	$4.00	$72.00	Even with proposed increase, fee is still lower than other like spaces in community.
Multi-Purpose Rooms			No	$30.00	$32.00	$33.00	$30.00	$0.00	($3.00)	$30.00	Current demand is minimal. Staff proposing decrease in attempt to increase demand.
Tournament Room			No	NA	$48.00	$49.00	$49.00	$0.00	$0.00	$49.00	Primarily rented by user groups who are also renting other spaces in tandem.
OTHER SPACES: ***per hour***											
Shooting Room			No	NA	$25.00	$26.00	$25.00	$0.00	($1.00)	$25.00	Not a current revenue driver.
Fargo Park District Lounge			No	$48.00	$48.00	$49.00	$49.00	$0.00	$0.00	$49.00	Not typically offered as a rentable space with exception of vendors
Concourse North (1st Floor)			No	NA	$552.00	$569.00	$569.00	$0.00	$0.00	$569.00	Cost is scaled accordingly based on how much space renter is actually using.
Concourse Central (1st Floor)			No	$222.00	$222.00	$229.00	$229.00	$0.00	$0.00	$229.00	
Concourse South (1st Floor)			No	$450.00	$450.00	$464.00	$464.00	$0.00	$0.00	$464.00	
Concourse East (1st Floor)			No	$294.00	$294.00	$303.00	$303.00	$0.00	$0.00	$303.00	
Concourse Midco Lounge North (2nd Floor)			No	NA	$450.00	$464.00	$464.00	$0.00	$0.00	$464.00	
Concourse Midco Lounge (2nd Floor)			No	$360.00	$360.00	$371.00	$371.00	$0.00	$0.00	$371.00	
Dryland in Ice Area			No	NA	$65.00	$67.00	$73.00	$0.00	$6.00	$73.00	Similar entities charge approximately 40-60% of their ice rate. Staff proposes working incrementally over the next several years to come in line with the average. The proposed rate is 38.4% of proposed ice rate.
OPEN PLAY/DROP IN: ***per person per visit***											
Open Play/Drop In Turf Use			Yes	$5.00	$5.00	$5.00	$4.64	$0.36	$0.00	$5.00	In line with comparable markets.
Open Play/Drop In Court Use			Yes	$5.00	$5.00	$5.00	$4.64	$0.36	$0.00	$5.00	
Open Play/Drop In Pickleball Use			Yes	NA	$5.00	$5.00	$4.64	$0.36	$0.00	$5.00	
Open Play/Drop In Skate Use			Yes	NA	$5.00	$5.00	$4.64	$0.36	$0.00	$5.00	
Playground			Yes	NA	$5.00	$5.00	$4.64	$0.36	$0.00	$5.00	
Track			Yes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Staff remain committed to providing the track as a free amenity.
OTHER:											
Playground Birthday Parties			No	NA	$300.00	$309.00	$309.00	$0.00	$0.00	$309.00	Current demand does not warrant an increase. Package includes: Up to 12 people Private party room for 2 hours Happy birthday message on party room television for birthday child Choice of Pizzas, Hot Dogs or Build Your own Burger Bar Each option includes 2 liters of pop and bag of chips per person Bring your own dessert Unlimited play on playground Free coupon for a return trip to the playground for each child
Punch Cards			Yes	$45.00	$45.00	$45.00	$41.76	$3.24	$0.00	$45.00	10-punch punch card for open play/drop in activities for the price of 9 visits.
Singular Vendors			No	$250.00	$250.00	$250.00	$250.00	$0.00	$0.00	$250.00	This is for a singular vendor only. If an event has more than one vendor, fee is based on approximate square footage needed for all vendors.
Tournaments/Special Events			No	30% to 125% of Prime.	30% to 125% of Prime.	30% to 125% of Prime.		NA	$0.00	30% to 125% of Prime.	

FARGO PARKS SPORTS CENTER

2027 FARGO PARKS SPORTS CENTER
Market Comparables

TURF

Facility	City, State	Open Play/Daily Admission Fee		Inclusive of Taxes?	Hourly Rates: 2027 Proposed Rates for SC, 2026 Rates for Others:		Dimensions	Square Yards	Rate per Square Yard	Notes
Sports Center	Fargo, ND	$5.00	per active participant	Tax included	$492.00	per hour	115 yds x 70 yds	8050	$0.061	
Rustad Rec Center	West Fargo, ND	$5.00	per active participant	Tax included	$180.00	per hour.	35 yds x 70 yds	2450	$0.073	
Tri-City Soccer	Fargo, ND	$5.00	per active participant	?	$165.00	per hour.	45 yds x 70 yds	3150	$0.052	
NDSU Practice Facility	Fargo, ND	NA			$400.00	per hour	120 yds x 60 yds	7200	$0.056	Only really rent it out for birthday parties
Fore Seasons Center	Bismarck, ND	$4.00 $12.00	Individual Family Max	Tax included Tax included	$210.00 $160.00 $100.00	per hour. Three fields per hour. Two fields. per hour. One field.	150 ft x 208 ft 150 ft x 139 ft 150 ft x 69 ft	3466.67 2316.67 1150.00	$0.061 $0.069 $0.087	
Essentia Heritage Center	Duluth, MN	? - appears NA			$190.00 $160.00	per hour. March-mid May per hour. mid May-September	210 ft x 100 ft	2333.33	$0.081 $0.069	
Sanford Sports Complex Fieldhouse	Sioux Falls, SD	NA			$440.00 $330.00	per hour. Non-partner rate per hour. Partner rate	62,000 sq ft	6888.89	$0.064 $0.048	Rent per quad at $110 so extrapolated to full turf Rent per quad at $82.50 for partners so extrapolated to full turf
Rochester Regional Sports Center Dome	Rochester, MN	NA			$324.38 $216.25	*per hour after taxes. Nov-Mar Prime (5-10pm M-F, all day Sat/Sun) *per hour after taxes. Nov-Mar Non-Prime (8am-5pm M-F)	260 ft x 400 ft	11556	$0.028 $0.019	*Set up/cleaning/equipment/AV, etc appear to be all separate fees on top of rate listed Owned by city and technical college

HARDWOOD COURTS

Facility	City, State	Open Play/Daily Admission Fee		Inclusive of Taxes?	Hourly Rates: 2027 Proposed Rates for SC, 2026 Rates for Others		Notes
Sports Center	Fargo, ND	$5.00	per active participant	Tax included	$65.00	per hour	Court 1 is 94'x50'
Rustad Rec Center	West Fargo, ND	$5.00	per active participant	Tax included	$60.00	per hour	Does not offer non-prime.
NDSU Nodak Insurance Practice Center	Fargo, ND	NA			$300.00	per hour	
The Empire	Fargo, ND	NA			$60.00	per hour	
Whitney Rec Center: Bball	St. Cloud, MN	$4.75 $3.25	Adult Youth	Tax not included Tax not included	$40.00 $29.00	per hour for adult practice or game per hour for youth practice or game	Do offer annual passes as well. $85 for youth and $150 for adult 20% upcharge for non-residents of St. Cloud
Whitney Rec Center: Vball	St. Cloud, MN	NA			$58.00 $43.00	per hour for adult practice or game per hour for youth practice or game	Actually charge $29/vball ct for adult and $21.50/vball ct for youth so have doubled cost in column C to be an accurate comparable to SC since SC costs include two vball courts.
World War Memorial Building	Bismarck, ND	Free			$40.00 $400.00 $850.00	per hour per day 3-court package	
Sanford Sports Complex Pentagon	Sioux Falls, SD	NA			$50.00 $35.00	per hour. Non-partner rate per hour. Partner rate	
Rochester Recreation Center	Rochester, MN	$6.00	per person only offered to families	Tax included	$54.06	per hour after taxes	
National Volleyball Center: Bball	Rochester, MN	NA			$58.39	per hour after taxes	
National Volleyball Center: Vball	Rochester, MN	$6.00	per person	Tax included	$33.52	per hour after taxes	
Rochester Regional Sports Center Performance Courts	Rochester, MN	NA			$43.25	*per hour after taxes	*Set up/cleaning/equipment/AV, etc appear to be all separate fees on top of rate listed Owned by city and technical college

ICE

Facility	City, State	Open Play/Daily Admission Fee		Inclusive of Taxes?	Hourly Rates: 2027 Proposed Rates for SC, 2026 Rates for Others		Notes
Sports Center	Fargo, ND	$5.00	per active participant	Tax included	$190.00	per hour	
West Fargo Parks	West Fargo, ND	Free			$180.00	per hour	
West Fargo Sports Arena	West Fargo, ND	NA			$180.00	per hour	
Cullen Hockey Center and Moorhead Sports Center	Moorhead, MN	$5.00 $10.00	Individual Family Max	Tax included Tax included	$190.00 $125.00	per hour per hour. Weekdays 7-3pm.	
Scheels Arena	Fargo, ND	NA			$185.00 $315.00	per hour. Farmers Union Insurance sheet. per hour. Main sheet.	
HAT/Hoist Hockey	Fargo, ND				$200.00		
Municipal Athletic Complex	St. Cloud, MN	$7.00 $5.00	Adult Student	Tax included Tax included	$216.00	per hour after taxes	Pre-tax cost is $200/hour.
Essentia Heritage Center	Duluth, MN	$5.00 $10.00	Open Skate Open Hockey League	? ?	$270.00 $200.00 $270.00	per hour. Sep-Mar Prime per hour. Sep-Mar Sub-Prime (6a-3p M-Th) per hour. Apr-Aug	
VFW Sports Center/Capital Ice	Bismarck, ND	$5.00 $10.00	Open Skate Family Max	Tax included Tax included	$120.00	per hour	Outlier. Construction was heavily subsidized by user group thus the lower rental rate now.
Scheels IcePlex	Sioux Falls, SD	$9.00 $7.00	Adults 12 and Under	Tax included Tax included	$233.64 $159.30 $244.26	per hour after taxes. Sep-May Prime per hour after taxes. Sep-May M-F 6am-4pm per hour after taxes. June-August	
PrimeWest Health Runestone Community	Alexandria, MN	$3.00	per active participant	Tax included	$185.00 $165.00	per hour. per hour. Weekdays before 3pm and after 9:30pm	Per manager: low because they have to compete with a corporately subsidized rink in town.
Grand Forks Park District	Grand Forks, ND				$168.00	per hour.	Increase 5% each year
Graham Arena	Rochester, MN	?		?	$205.00 $2,100.00 $2,300.00	per hour. per day for off-ice events for smaller rink per day for off-ice events for larger rink.	
Rochester Recreation Center	Rochester, MN	$6.00	per person	Tax included	$227.06	per hour after taxes	Offer memberships and monthly passes

ICE: DRYLAND

Facility	City, State	Hourly Rates: 2027 Proposed Rates for SC, 2026 Rates for Others	Notes
Sports Center	Fargo, ND	$73.00 per hour	
West Fargo Parks	West Fargo, ND	$1,290.00 per day.	Do not have an hourly rate. Breaks down to $107.50 per hour if doing a 12-hour rental.
MYHA	Moorhead, MN	$95.00 per hour	50% of their regular ice rate
West Fargo Events	West Fargo, ND	NA	They do not have dryland available, but in speaking with them, they would most likely charge about 50% of their ice rate.
VFW Sports Center/Capital Ice Complex	Bismarck, ND	$50.00 per hour $600.00 per day ######## per day for commercial events	
Scheels IcePlex	Sioux Falls, SD	NA	Currently keep all rinks throughout the summer.

ICE: SHOOTING ROOM

Facility	City, State	Hourly Rates: 2027 Proposed Rates for SC, 2026 Rates for Others	Notes
Sports Center	Fargo, ND	$25.00 per hour.	
VFW Sports Center/Capital Ice	Bismarck, ND	$26.00 per hour.	Break it down to 30-minute increments at $13/30 minutes
Watford City	Grand Forks, ND	NA	Not a separate room. Just spaces around the rink itself Only allow kids to use it in-between games since it's around the rink Not really part of a rental because anyone can really use it if it's not during a game and they are in the rink facility
ICON:	Grand Forks, ND	NA	Fully funded by the youth hockey group who also pay to maintain space Because of that, anytime the rink is open, people can use it on a first come, first served basis. Close it during tournaments. They can actually see into the room so don't worry about having a supervisor present. Policing is really done by GF Youth Hockey. Probably only about 40 kids
East Grand Forks Parks and Rec	East Grand Forks, MN	NA	Shooting area/cage. Not really enclosed. Do not rent it out usually. Every once in a while, they will rent to a group for dryland training. Just open if the building is open and anyone can go in and use it Require kids to wear helmets, gloves and sticks. No adult supervision required as it's a cage so they can see in it at all times. Have signs that say East Grand Forks kids only.
Scheels IcePlex	Sioux Falls, SD	NA	Will be opening a space next year but will be operated by youth hockey instead of the facility

PICKLEBALL

Facility	City, State	Open Play/Daily Admission Fee	Inclusive of Taxes?	Hourly Rates: 2027 Proposed Rates for SC, 2026 Rates for Others	Notes
Sports Center	Fargo, ND	$5.00 per person	Tax included	$17.00 per hour	
Courts Plus	Fargo, ND	NA		$11.00 per hour for members $25.00 per hour for non-members (court price + guest fee)	
Rustad Rec Center	West Fargo, ND	$5.00 per person	Tax included	NA	Nondedicated. Play on bball courts.
The Empire	Fargo, ND	NA		$30.00 per hour	Uses half of a basketball court
Courts and Pints	Moorhead, MN	$5.00 8am-1pm Weekdays 9pm-11pm Daily $10.00 8am-10am Weekends 7pm-9pm Daily	Tax included Tax included	$20.00 per hour. Weekdays until 4pm and 9-11pm $30.00 per hour. Weekdays 4-9pm and all day weekends	Slightly different offering since there is also alcohol involved Can get slightly better pricing if purchase a membership or purchase a specific membership for unlimited open play for $60/month. Website says until 5pm but if you actually go to book a court, it switches at 4pm
Whitney Rec Center	St. Cloud, MN	$3.25 per person	Tax not included	$13.25 per hour	Nondedicated. Play on bball courts.
Capital Racquet and Fitness Center	Bismarck, ND	$5.00 per person	Tax included	$26 - $52 per hour adults $20 - $40 per hour seniors (65+), college and 13-18yo $18 - $36 per hour youth 12 and under	Charge by person, not by court. $13 per person per hour for non-member adults so for two people to play, it would be $26 per hour. Members get a 50% discount.
Sanford Pentagon	Sioux Falls, SD	$5.00 per person	Tax included	NA	Nondedicated. Play on bball courts.
Choice Health	Grand Forks, ND	$13.00 Adult $9.00 Youth	Tax not included Tax not included	NA	Membership based facility. Rates are for non-members. Receive a 25% discount on these prices if a member brings them as a guest.

PLAYGROUND

Facility	City, State	Open Play/Daily Admission Fee	Inclusive of Taxes?	Notes
Sports Center	Fargo, ND	$5.00 per child	Tax included	
Rustad Rec Center	West Fargo, ND	$5.00 per child	Tax included	
BSC Aquatic and Wellness Center	Bismarck, ND	$2.00 per child	Tax included	
TNT Gymnastics	Fargo, ND	$7.00 per child	Tax included	
Fargo All Stars	Fargo, ND	$5.00 per person	?	

PUNCH CARD

Facility	City, State	Regular Admission Price:	Inclusive of Taxes?	Card Price	# of Punches	Per Punch Price	Discount per Punch	Notes
Sports Center	Fargo, ND	$5.00 per person	Tax included	$45.00	10	$4.50	10%	
Rustad Rec Center	West Fargo, ND	$5.00 per person	Tax included	$40.00	10	$4.00	20%	
Whitney Rec Center: Bball	St. Cloud, MN	$4.75 Adult $3.25 Youth	Tax not included	$60.00 $60.00	15 30	$4.00 $2.00	16% 38%	
TNT Gymnastics	Fargo, ND	$7.00 per child	?	$60.00	10	$6.00	14%	
National Volleyball Center	Rochester, MN	$6.00 per person	?	$60.00	12	$5.00	17%	

ROOMS										
Facility	**City, State**									**Notes**
Sports Center:	Fargo, ND	**Per hour**	**4 hours**	**All In 4 Hours Price**	**Guests**		**Dimensions**	**Square Feet**	**Rate per Square Foot**	
One Community Room		$72.00	$288.00	$288.00	70		30 ft x 52 ft	1560	$0.046	Guests based on classroom
Two Community Rooms		$144.00	$576.00	$576.00	140		56 ft x 52 ft	2912	$0.049	Guests based on classroom
Three Community Room s		$216.00	$864.00	$864.00	196		84 ft x 52 ft	4368	$0.049	Guests based on classroom
One Multi-Purpose Room		$30.00	$120.00	$120.00	8		16 ft x 19 ft	304	$0.099	Guests based on classroom
Tournament Room		$49.00	$196.00	$196.00	24		22 ft x 28 ft	616	$0.080	Guests based on classroom
Rustad:	Fargo, ND	**Per hour**	**4 hours**	**All In 4 Hours Price**	**Guests**		**Dimensions**	**Square Feet**	**Rate per Square Foot**	
Prairie Room		$70.00	$280.00	$280.00	62					Fridge/Sink/Private Restrooms
Harvest Rooms 1 or 2		$35.00	$140.00	$140.00	41					Projector/Screen (Room 1 only) Fridge/Sink/Private Restrooms Cost simply doubles if want rooms combined
Pioneer Rooms 1 or 2		$35.00	$140.00	$140.00	40					Fridge/Sink/Private Restrooms Cost simply doubles if want rooms combined
VFW Sports Center	Bismarck, ND	**Per hour**	**4 hours**	**All In 4 Hours Price**	**Guests**		**Dimensions**	**Square Feet**	**Rate per Square Foot**	
Celly Room A or B		$40.00	$160.00	$160.00	30		19 ft x 24 ft	456	$0.088	Single TV with USB wall por Up to eight 6' tables Save $10 if rent both at the same time (so $70/hour) Similar to SC Multi-Purpose rooms
MDU Resources Meeting Room		$40.00	$160.00	$160.00	75		32 ft x 58 ft	1856	$0.022	Single TV with USB por Projector screen (no projector) Up to ten 6' tables Bar Fridge/Sink/Freezer Looks like a classroom
Capital Ice Complex	Bismarck, ND	**Per hour**	**4 hours**	**All In 4 Hours Price**	**Guests**		**Dimensions**	**Square Feet**	**Rate per Square Foot**	
Kirkwood Bank & Trust Meeting Room A, B or C		$40.00	$160.00	$160.00	60		37.5 ft x 43.5 ft	1631.25	$0.025	Multiple 50" TVs Projector screen Portable sound system Up to sixteen round tables or twelve 6' tables Most like our community rooms without full A/V
BSC Aquatic & Wellness	Bismarck, ND	**Per hour**	**4 hours**	**All In 4 Hours Price**	**Guests**		**Dimensions**	**Square Feet**	**Rate per Square Foot**	
Community Room 1		$30.00	$120.00	$120.00	15		14 ft x 23 ft	322	$0.093	Dry erase board Similar capacity to our Multi-Purpose rooms but no A/V
Fargodome:	Fargo, ND	**Per day**	**4 hours**	**All In 4 Hours Price**	**Guests**	**Chairs**	**Tables**	**Podium with Mic**	**Housekeeping**	
Meeting room 201		$400.00	$400.00	$765.00	120	$90.00	$200.00	$25.00	$50.00	$765 all in for seating for 120 people. Divided by 8 hours for an all day rental comes out to about $95.62/hour.
Meeting room 202		$400.00	$400.00	$865.00	160	$120.00	$270.00	$25.00	$50.00	$865 all in for seating for 160 people. Divided by 8 hours for an all day rental comes out to about $108.13/hour.
Roughrider Denter:	Watford City, ND	**Per Hour**	**4 hours**	**All In 4 Hours Price**	**Guests**	**Chairs**	**Tables**	**Water Service**	**Linens**	
Gold or Silver Room		$40.00	$160.00	$520.00	120	$120.00	$60.00	$20.00	$160.00	1400 sq ft.
BIRTHDAY PARTIES										
Facility	**City, State**	**Fee**			**Food Included?**	**Food Type**	**Room Included?**	**# of People**	**Hours**	**Notes**
Sports Center	Fargo, ND	$309			Yes	Choice of hot dogs, burgers or pizzas plus c	Yes	12		
Kingpinz	Fargo, ND	$350	Pinchaser Package		Yes		Yes	8	3	Have others for older kids too.
Thunder Road	Fargo, ND	$360	Thunder Package		Yes		Yes	12	2	$30 per person
Conquer Ninja	Fargo, ND	$319			Yes	Cake and pizza	Yes	10	2	
Fargo Force	Fargo, ND	$250			Yes		No	12	2.5	
Slick City Action Park - Fun Party	Fargo, ND	$319 $255.90	Fr-Sun & School Holidays Mon-Thurs		Yes Yes	Sliders	No- Reserved table	10 10	2	$31.99 per additional participant
Slick City Action Park - Thrill Party	Fargo, ND	$389.90 $311.90	Fri-Sun & school holidays. Mon-Thurs		Yes Yes	Sliders, pizza and pop	No- Reserved table	10 10	2	$38.99 per additional. Gift for guest of honor
Slick City Action Park - Deluxe Party	Fargo, ND	$449.90 $359.90	Fri-Sun & school holidays. Mon-Thurs		Yes Yes	Sliders, pizza, soda, ICEE'S	No- Reserved table	10 10	2	$44.99 per additional. Gift for guest of honor plus gifts for all participants. Parents of guest of honor play free
Suite Shots	Fargo, ND	$250 $200	Saturday & Sunday Mon-Fri		Yes Yes		No No	10 10	2 2	
RedHawks	Fargo, ND	$195			Yes		No	10	2.5	$19.50 per additional
Skate City	Fargo, ND	$175			Minimal	Ice cream cups and pop	Table Only	12	2	
Games to Go	Moorhead, MN	$149			No		Yes	15	2	
Courts Plus	Fargo, ND	$150 $200 $220	Playground Ninja Inflatables/Sports		No No No		 Yes No	12 kids 12 kids 12 kids	2 1 2	Additional cost for longer than 2 hours Only 1 hour Base rate is $170 and then $50 for castle or $100 for slide
Rustad	West Fargo, ND	$175 $250	Playground Inflatables		No No		Yes Yes	10 kids on	2 2	Can add another 10 kids for $20.
Fargo Climbing	Fargo, ND	$220	plus tax		No		Yes	12	2	
The Empire	Fargo, ND	$250			No		No	25	2	Includes two inflatables and/or VB, BB, Pickleball

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Kelly Kisell, Courts Plus Director

RE: Agenda Item No. 10 - 2027 Courts Plus Community Fitness Fees

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Attached are the proposed fee schedules for the 2027 Courts Plus fees.

As part of the budget process, we evaluate our current membership and program fees to determine recommendations for fee increases for 2027. As staff we looked at comparable facilities and member/non-member benefit to determine our new fees.

Proposed Changes for 2027:
1. Eliminating the 12-month contract, moving to month-to-month memberships
2. Increase membership fees by 3%
3. Widen the gap between member and non-member programs

It was recommended at the June 17 Planning Committee meeting to bring this request to the full board for consideration and approval.

If you have any questions regarding this memo, please contact me prior to the meeting.

Thank you

Motion Recommended by Staff: I move to approve the 2027 Courts Plus fees as presented.

Data Driven Fee Recommendation

Short Term / 12 Month Contract

Membership	2022		2023		2024		2025		2026	
	ST	Contract	ST	Contract	ST	Contract	ST	Contract	ST	Contract
Individual	$54.83	$49.34	$56.66	$51.00	$58.31	$52.48	$60.06	$54.06	$61.88	$55.69
Dual	$73.10	$65.79	$75.54	$67.99	$77.75	$69.97	$80.08	$72.07	$82.50	$74.24
Household	$89.23	$80.30	$92.21	$82.99	$94.91	$85.41	$97.75	$87.98	$100.69	$90.65
Senior	$54.83	$43.86	$56.66	$45.33	$58.31	$46.66	$60.06	$48.05	$61.88	$49.50
Youth (9-12)	$44.08	$38.70	$45.56	$41.00	$46.90	$42.19	$48.30	$43.48	$49.76	$44.79

New Members

2027		
Base	Tax	Total
$58.16	$0.32	$58.48
$77.53	$0.42	$77.95
$94.66	$0.51	$95.17
$51.69	$0.28	$51.97
$46.78	$0.25	$47.03

Existing Members

2027		
Base	Tax	Total
$57.06	$0.31	$57.36
$76.06	$0.41	$76.47
$92.85	$0.50	$93.35
$50.71	$0.28	$50.99
$45.88	$0.25	$46.13

Year Paid in Full

2027		
Base	Tax	Total
$677.04	$3.67	$680.71
$902.40	$4.90	$907.30
$1,101.84	$5.98	$1,107.82
$601.68	$3.26	$604.94
$544.56	$2.95	$547.51

Other Taxables	Base	Tax	Total
Tanning Monthly (10% tax)	$ 22.73	$ 2.27	$ 25.00
Tanning Per Time (10% tax)	$ 5.00	$ 0.50	$ 5.50
Playground Fee	$ 4.64	$ 0.36	$ 5.00
Playground Punch Card	$ 37.12	$ 2.88	$ 40.00
20+ Group Playground Fee	$ 3.71	$ 0.29	$ 4.00
Guest Fee with Member	$ 13.92	$ 1.08	$ 15.00
Family Guest Fee with Member	$ 32.48	$ 2.52	$ 35.00
Guest Fee	$ 18.56	$ 1.04	$ 20.00
Family Guest Fee	$ 41.76	$ 3.24	$ 45.00
Tennis Court (Hr)	$ 20.46	$ 1.58	$ 22.04
Pickleball Court (Hr)	$ 10.23	$ 0.79	$ 11.02

*ST = Short Term (month to month)

*Contract = 12 month contract

** We are moving away from the contract and taking the difference for the new price

** New members will be given the new price, existing members will see a 3% increase. 12 months paid in full will get a 3% discount off of the new proposed rate.

2027 Club Price Comparison	Courts Plus	YMCA	Family Wellness	Planet Fitness	Anytime Fitness	Crunch	Choice (Grand Forks)
Membership	***Monthly***	*Monthly*	*Monthly*	*Monthly*	*Monthly*	*Monthly*	*Monthly*
Individual	$58.48	$64	$65	$15 - $25	$62.80	$10 - $30	$63.00
Dual	$77.95	x	$90	x	x	x	$76.80
Family	$95.17	$96	$107	x	x	x	$96.00
Senior	$51.97	$59	$59	x	x	x	$53.55
Senior Dual	$69.29	x	$70	x	x	x	$76.80
Youth (9-12)	$44.79	$40 (9-17)	x	x	x	x	x
Young Adult (18-29)	x	$52	x	x	x	x	x
Enrollment Fee	*$30.00*	$60.00	x	$49/$49	$49.00	$75/$60	x

Day Rate			
Youth	**$20.00**	$10.00	$20.00
(with a member)	***$15.00***	x	x
Adult	**$20.00**	$15.00	$20.00
(with a member)	***$15.00***	x	x
Family	**$45.00**	$30.00	$32.00
(with a member)	***$35.00***	x	x

Other Add-Ons

Tanning add-on - $30 per membership
Monthly Locker Rentals - $10/$15 per month
Tennis Courts Rentals – $22 per hour
Playground Fee - $5 per child (non-member)

Membership	2022		2023		2024		2025		2026		2027	
	ST	Contract	ST	Contract	ST	Contract	ST	Contract	ST	Contract	Monthly	12 month
Individual	**$54.83**	**$49.34**	$56.66	$51.00	**$58.31**	**$52.48**	$60.06	$54.06	**$61.88**	**$55.69**	$58.48	$680.71
Dual	**$73.10**	**$65.79**	$75.54	$67.99	**$77.75**	**$69.97**	$80.08	$72.07	**$82.50**	**$74.24**	$77.95	$907.30
Household	**$89.23**	**$80.30**	$92.21	$82.99	**$94.91**	**$85.41**	$97.75	$87.98	**$100.69**	**$90.65**	$95.17	$1,107.82
Senior	**$54.83**	**$43.86**	$56.66	$45.33	**$58.31**	**$46.66**	$60.06	$48.05	**$61.88**	**$49.50**	$51.97	$604.94
Youth (9-12)	**$44.08**	**$38.70**	$45.56	$41.00	**$46.90**	**$42.19**	$48.30	$43.48	**$49.76**	**$44.79**	$47.03	$547.51

Court Sports and Rental Fee Recommendation

	2021		2022		2023		2024		2025		2026		2027 Budget Recommendation		Notes
	Member	Non-Member	Member	Non-Member	Member	Non-Member	Member	Non-Member	Member	Non-Member	Member	Non-Member	Member	Non-Member	
MXP School Year- 13-18 Year Olds	NA		$15.00	$20.00	$15.00	$20.00	$15.00	$20.00	$15.00	$20.00	$15.00	$21.00	**$15.00**	**$22.00**	Per Day
MXP School Year- 7-12 Year Olds	NA		$10.00	$15.42	$10.00	$15.42	$10.00	$15.42	$10.00	$15.42	$11.00	$17.00	**$12.00**	**$19.00**	Per Day
Stars School Year 6-13+ Year Olds	NA		$10.00	$15.00	$10.00	$15.00	$10.00	$15.00	$10.00	$15.00	$10.00	$16.00	**$10.00**	**$17.00**	Per Day
Stars School Year- 4-5 Year Olds	NA		$5.00	$7.50	$5.00	$7.50	$5.00	$7.50	$5.00	$7.50	$5.00	$8.00	**$5.00**	**$9.00**	Per Day
MXP Summer- 13-18 Year Olds	NA		$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$16.88	$15.00	$18.00	**$15.00**	**$20.00**	Per Day
MXP Summer- 7-12 Year Olds	NA		$10.00	$10.00	$10.00	$10.00	$10.00	$10.00	$10.00	$11.88	$11.00	$14.00	**$12.00**	**$17.00**	Per Day
Stars Summer 6-13+ Year Olds	NA		$6.25	$6.25	$6.25	$6.25	$6.25	$6.25	$5.00	$7.50	$6.00	$9.00	**$6.00**	**$11.00**	Per Day
JTT Summer	NA		$10.00	$10.00	$10.00	$10.00	$10.00	$10.00	$10.00	$12.50	$11.00	$14.00	**$12.00**	**$17.00**	Per Day
Friday Night Lights Tennis	NA		$500/team		$500/team		$500/team		$500/team		$550/team		**$575/team**		
Outdoor Adult Tennis Leagues	$30/Summer		$30/Summer		$30/Summer		$35/Summer		$35/Summer		$35.00	$40.00	**$40.00**	**$50.00**	Full Summer Pricing
Indoor Adult Tennis Singles Leagues	$15.00	$30.00	$15.00	$30.00	$15.00	$30.00	$17.00	$32.00	$17.00	$32.00	$17.00	$32.00	**$18.00**	**$33.00**	Per Day
Indoor Adult Tennis Doubles Leagues	$9.00	$24.00	$10.00	$25.00	$10.00	$25.00	$10.00	$25.00	$10.00	$25.00	$11.00	$26.00	**$11.00**	**$26.00**	Per Day
Adult Beginner Tennis Class	$50.00	$140.00	$50.00	$140.00	$60.00	$150.00	$60.00	$150.00	$60.00	$150.00	$60.00	$150.00	**$66.00**	**$156.00**	6 WEEK SESSION, NOT PER DAY
Red River Open Adult Tennis Tournament	Singles- $55.00 Doubles- $25.00		Singles- $55.00 Doubles- $25.00		Singles- $55.00-$70.00 Doubles- $20.00-$30.00		Singles- $55.00-$70.00 Doubles- $20.00-$30.00		Singles- $55.00-$70.00 Doubles- $20.00-$30.00		Singles- $55.00-$75.00 Doubles- $20.00-$30.00		**Singles: $58.00-75.00** **Doubles: $25.00-$35.00**		
Red River Open Junior Tennis Tournament	Singles- $50.00 Doubles- $15.00		Singles- $50.00 Doubles- $15.00		Singles- $50.00 Doubles- $15.00		Singles- $55.00 Doubles- $15.00		Singles- $55.00 Doubles- $15.00		Singles- $58.00 Doubles- $15.00		**Singles: $60** **Doubles: $18**		
Holiday Tennis Tournament	Adult Singles- $40.00 Adult Doubles- $20.00 Junior Singles- $35.00 Junior Doubles- $15.00		Adult Singles- $40.00 Adult Doubles- $20.00 Junior Singles- $35.00 Junior Doubles- $15.00		Adult Singles- $40.00 Adult Doubles- $20.00 Junior Singles- $35.00 Junior Doubles- $15.00		Adult Singles- $40.00 Adult Doubles- $20.00 Junior Singles- $35.00 Junior Doubles- $15.00		Adult Singles- $40.00 Adult Doubles- $20.00 Junior Singles- $35.00 Junior Doubles- $15.00		Adult Singles- $40.00 Adult Doubles- $20.00 Junior Singles- $35.00 Junior Doubles- $15.00		**Adult Singles: $42.00** **Adult Doubles: $22.00** **Junior Singles: $38.00** **Junior Doubles $18.00**		Non-Members: $50 Fee- 2021-2023 $60 Fee- 2024-2025 **$65 Fee- 2025-2026**
USTA Tennis Tournaments	Adult Singles- $55.00 Adult Doubles- $25.00 Junior Singles- $50.00 Junior Doubles- $15.00		Adult Singles- $55.00 Adult Doubles- $25.00 Junior Singles- $50.00 Junior Doubles- $15.00		Adult Singles- $55.00 Adult Doubles- $25.00 Junior Singles- $50.00 Junior Doubles- $15.00		Adult Singles- $55.00 Adult Doubles- $25.00 Junior Singles- $55.00 Junior Doubles- $15.00		Adult Singles- $55.00 Adult Doubles- $25.00 Junior Singles- $55.00 Junior Doubles- $15.00		Adult Singles- $58.00 Adult Doubles- $25.00 Junior Singles- $58.00 Junior Doubles- $15.00		**Adult Singles: $60.00** **Adult Doubles: 28.00** **Junior Singles: $60.00** **Junior Doubles: $18.00**		
Pickleball Express	NA		NA		$30.00	$80.00	$30.00	$85.00	$30.00	$90.00	$35.00	$95.00	**$35.00**	**$95.00**	Per 4 Week Session
Adult 5on5 Basketball League	$10.00	$50.00	$10.00	$50.00	$10.00	$50.00	$10.00	$50.00	$10.00	$50.00	$15.00	$55.00	**$15.00**	**$55.00**	Per 10 Week League/Player
Full Court Basketball Rental	$50 per hour		$50 per hour		$50 per hour		$50 per hour		$50 per hour		$50 per hour		**$50 per hour**		
Studio A Rental	$50 per hour		$50 per hour		$50 per hour		$50 per hour		$50 per hour		$50 per hour		**$50 per hour**		
Studio B Rental	$25 per hour		$25 per hour		$25 per hour		$25 per hour		$25 per hour		$25 per hour		**$25 per hour**		
Meeting Room Rental	$50 per hour		$50 per hour		$50 per hour		$50 per hour		$50 per hour		$50 per hour		**$50 per hour**		
Playground Party	$114.75	$135.00	$119.00	$140.00	$123.25	$145.00	$123.25	$145.00	$123.25	$145.00	$127.50	$150.00	**$131.75**	**$155.00**	2 Hour Pricing 15% Discount- Members
Private Playground Party	$255.00	$300.00	$255.00	$300.00	$255.00	$300.00	$255.00	$300.00	$255.00	$300.00	$297.50	$350.00	**$297.50**	**$350.00**	
Sports & Inflatable Party	$136.00	$160.00	$140.25	$165.00	$144.50	$170.00	$144.50	$170.00	$144.50	$170.00	$144.50	$170.00	**$144.50**	**$170.00**	
Ninja Party	$170.00	$200.00	$170.00	$200.00	$170.00	$200.00	$170.00	$200.00	$170.00	$200.00	$170.00	$200.00	**$170.00**	**$200.00**	

PLAYGROUND/RENTALS

Dreamland Indoor Playground- $199 (Mon-Thurs) & $319 (Fri-Sun). Includes 12 Kids, 2 Hours & No Food. Private Rentals- $369 (Mon-Thurs Only)
Rustad Rec Center Playground- $175. Includes 10 Kids, 2 Hours & No Food. Private Rentals- $275
Fargo Basketball Academy- $225 or $250 with bounce house. Includes 10 Kids & No Food. 60 Minutes of Gym time and 30 min in Party Room
The Empire- $250- 2 hours. 25 People & No Food. Includes 2 Inflatables.

TENNIS COURT FEES

Choice Health & Fitness Grand Forks	**$18 Per Hour Per Court**
Capital Racquet & Fitness Bismark	**$4-$7 Per Hour Per Person Members & $9-$13 Per Hour Non-Members. Price Depends on Age. One Hour of Court Time and Each Additional 30 minutes is $1.**
Mandan Tennis Center	**$12 Per Person. Offer Adult & Student Unlimited Passes. Fall- $180 & $140, Spring- $210 & $160 and Full Year- $350 & $260 Passes.**
Huether Match Pointe Sioux Falls	**$24 Per Hour Per Court**
Great Life Woodlake Sioux Falls	**$24 Per Hour Per Court**
STA-FIT Sartell	**$28-$46 Per Hour Per Court. Price Depends on Time of Day**

Youth Program and Child Watch Fee Recommendation

Member/Non-Member

Courts Plus Historical Pricing	2021	2022	2023	2024	2025	2026	2027 Budget	
Kids Night Out	$8.50/$20	$8.50/$20	$8.50/$20	$10/$20	$15/$25	$15/$30	**15/30**	
All Day Camp Full Day8am-5pm	$25/$35	$25/$35	$25/$35	$25/$35	$30/$40	$30/$45	**30/45**	
All Day Camp Mini	$8.50/$20	$8.50/$20	$8.50/$20	$10/$20	$15/$25	$15/$30	**15/30**	
Lil' Slammers/Active	N/A	N/A	N/A	$17/$34	$17/$34	$25/$40	**25/40**	
Santa Shuffle	N/A	N/A	$15/$25	$15/$25	$15/$25	$15/$30	**15/30**	
Bunny Brunch	N/A	N/A	$10/$20	$15/$25	$18/$28	$18/$33	**X**	Discontinue
Frozen Party	N/A	N/A	N/A	N/A	$15/$25	$15/$30	**X**	Discontinue
Drop Off Hourly Child Watch - Per Child	N/A	N/A	$5/$8.50	$5/8.50	$5/8.50	$6/$12	**$6/$13**	
Drop In Hourly Child Watch - Per Child	$3/$6	$3/$6	$3/$6	$3/$6	$4/$7	$5/$8	**$5/$10**	
Child Watch Monthly Per Family	$20	$20	$20	$25	$26	$27	**$30**	

Peer Market Data					
Kids Kingdom drop in hourly childcare				$8-$10 depending on age	
Family Wellness summer camp weekly rate 9am-4pm					$205/$235
YMCA summer camp weekly rate 9am-4pm					$199/$249
YMCA No school day camp					$25/$50
Family Wellness KNO					$15/$20
YMCA KNO - $5 discount for additional child					$20/$30
Fargo All Stars KNO					$28
BGC summer camp 8am-5pm	FT $39.50/day + $20 start up fee, PT $41.50/day + $20 start up fee				

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Carolyn Boutain, Strategic Project Manager

RE: Agenda Item No. 11 – Fargo Park Ordinances

As part of the regular review process for the Park District policies and procedures, staff began reviewing the current Park District Ordinances at the end of last year. Working with staff and our attorney, the ordinances were reviewed and a full rewrite was created to modernize, simplify and consolidate the park ordinances from the original which was created in 2006.

The current final draft combined stand-alone pieces for trapping, smoking and camping with the 2006 adopted ordinances. The ordinances now explicitly apply to land owned and managed by the Park District and clarifies enforcement roles for Fargo Police and Cass County Sherriff departments. It also clarifies that parks are open 6:00 am – 10:00 pm unless otherwise posted.

These ordinances were reviewed by the City of Fargo attorneys and Fargo Police Department. The edits that they requested are noted on the enclosed, red-lined copy.

This was presented at the June 25th Governance Committee meeting. Per the committee's request, clarification was added to section 8.17. Working with our attorney, the language added is consistent with the language that the city of Fargo has used in their ordinances. The committee recommended the final draft be brought to the full board for consideration and approval.

Based on N.D.C.C 40-49-13, which outlines procedural requirements for ordinances adopted by the board of commissioners, all ordinances shall be read twice with at least eight days between the readings. Ordinances need to be published in the official newspaper and will go into effect within three days after the publication.

If the board approves of the Final Draft, this will be considered the first reading. The 2nd reading would be scheduled at the August 11, 2026 Park Board Meeting.

Following the 2nd reading the revised ordinances would be published in the Forum. Three days following the publication the ordinances would go into effect.

Please reach out with any questions prior to the meeting.

Thank you.

Motion Recommended by Staff: I move to approve the updated Fargo Park Ordinances as presented.

REVISED AND RESTATED
ORDINANCES OF THE PARK DISTRICT OF THE CITY OF FARGO

Approved by Board of Park Commissioners

On ___________________________

PREAMBLE

WHEREAS, the Park District of the City of Fargo is a municipal subdivision organized pursuant to Chapter 40-49 of the North Dakota Century Code; and

WHEREAS, N.D.C.C. §40-49-12 and §40-49-13 authorize the Board of Park Commissioners to manage park property and exercise its powers by ordinance; and

WHEREAS, the Park District desires to amend, modernize, and restate its ordinances.

NOW, THEREFORE, BE ENACTED by the Board of Park Commissioners of the Park District of the City of Fargo:

SECTION 1
AUTHORITY & TITLE

These ordinances are adopted pursuant to N.D.C.C. §40-49-12 and shall be known as the Ordinances of the Park District of the City of Fargo ("Ordinances").

SECTION 2
DEFINITIONS

For purposes of these Ordinances:

Park District – The Park District of the City of Fargo.

Board – the members of the Board of Park Commissioners of the City of Fargo.

Park Property – Any real property owned, leased, controlled, or managed by the Park District, including buildings and improvements.

Park District Employee – Any employee, authorized agent, or contractor of the Park District acting within the scope of their duties.

Rules – Rules adopted by the Park District and consistent with these Ordinances.

Special Event – Any organized activity reasonably expected to attract large numbers of participants or spectators.

Motor Vehicle – Any self-propelled vehicle, excluding mobility devices used by persons with disabilities.

Alcoholic Beverages – As defined by Fargo Code of Ordinances.

SECTION 3
PARK DISTRICT JURISDICTION

The Park District has been created in accordance with the laws of the State of North Dakota. The Park District includes all the park territory within the City of Fargo and such other areas as may be incorporated in the city limits in the future, and such other areas that have been acquired by the Park District or are managed by the Park District and areas that are acquired by or managed by the Park District in the future.

SECTION 4
REPEAL & SAVINGS

All prior ordinances are repealed. Violations occurring prior to repeal remain enforceable.

SECTION 5
ADOPTION OF CITY ORDINANCES BY REFERENCE

Applicable provisions of the Fargo Code of Ordinances including but not limited to, those related to public safety, traffic, disorderly conduct, and public peace are adopted by reference as amended from time to time and apply to Park Property.

SECTION 6
ENFORCEMENT

The Police Department of the City of Fargo is hereby authorized to enter onto and to enforce all the Park District ordinances, City of Fargo Ordinances, and state statutes on Park Property under the operation and control of the Park District. The Cass County Sheriff Department is hereby authorized to enter onto and to enforce all the Park District ordinances and state statutes on Park Property under the operation and control of the Park District. Park District Employees are authorized to enforce violations of Park District ordinances. Park District Employees may designate event security personnel to assist with rule enforcement. Such personnel are not law enforcement officers.

SECTION 7
PENALTIES

A criminal or non-criminal offense as set forth in the Fargo Code of Ordinances shall be punished as determined by the municipal court. Any violations of the North Dakota Century Code shall be dealt with in the district courts of North Dakota pursuant to the laws of North Dakota. Any violations of Park District ordinances shall be punished by a fine not more than five-hundred dollars ($500.00) pursuant to the maximum penalty set forth in section 40-49-12(3), N.D.C.C. The Municipal Court of the City of Fargo shall have jurisdiction over all Park District ordinance violations.

SECTION 8
PROHIBITED CONDUCT

It is unlawful on Park Property to:

1. Commit an offense or violate any provision of the Fargo Code of Ordinances or the North Dakota Century Code.

2. Violate posted Rules and Regulations.

3. Deposit litter except in designated receptacles.

4. Use glass beverage containers or to break any glass object.

5. Damage or deface Park Property, shrubbery, trees, other vegetation, or personal property.

6. Possess or consume alcoholic beverages without first obtaining a permit from the Park District.

7. Obstruct a Park District Employee or officer.

8. Amplify sound unless a permit is issued by the Park District.

9. Throw objects in a manner that endangers people or property.

10. Harass or physically impede another person.

11. Participate in gatherings that unlawfully disturb the peace in violation of Fargo ordinances.

12. Refuse to leave Park Property after lawful direction of authorized personnel due to ordinance violations or safety risks.

13. Operate snowmobiles or ATVs.

14. Use skateboards, roller skates, roller blades or similar devices on Park Property except upon paved walks, trails, road, parking lots, or designated skate parks.

15. Use golf equipment outside designated golf facilities.

16. Launch or dock watercraft except at designated locations.

17. No person shall carry, possess, brandish, or discharge any dangerous weapon or firearm, as defined by applicable North Dakota law, within any Park District-owned or Park District-operated building, or at any event conducted or sponsored by the Park District, except as otherwise expressly permitted by the North Dakota Century Code or applicable City of Fargo ordinances. Nothing herein shall prohibit:
    1. The lawful use of a bow and arrow within a Park District-designated archery range and in accordance with all applicable rules and regulations governing such range;
    2. Activities conducted pursuant to a valid Special Herd Reduction Deer License issued by the City of Fargo and in compliance with all applicable laws, regulations, and Park District requirements; or
    3. Possession, carrying, or use of dangerous weapons by law enforcement officers or other persons expressly authorized by state or federal law.

This section shall be interpreted and enforced in a manner consistent with the North Dakota Century Code and the ordinances of the City of Fargo. To the extent of any conflict or inconsistency, the provisions of the North Dakota Century Code and applicable City of Fargo ordinances shall control, and this section shall be construed so as to preserve its validity to the maximum extent permitted by law.

18. Camp overnight in any Park Property, except Lindenwood Park or other parks designated by the Park District, with a permit from the Park District for overnight camping.
19. Build any fire for any purpose, except in such places as may be designated by the Park District.
20. Operate drones on Park Property in a manner that endangers or harasses other people or Park Property.

SECTION 9
HOURS OF OPERATION

1. Unless otherwise designated and posted, Park Property hours are: 6:00am to 10:00pm.
2. The Park District shall establish and post operating hours for Park District buildings and facilities.
3. No person shall remain on Park Property outside posted hours except where permitted.

SECTION 10
PUBLIC SAFETY & CROWD CONTROL

Special Events on Park Property require a permit issued by the Park District. Special Event organizers are responsible for maintaining order and complying with permit conditions. Any person designated to enforce these Ordinances under Section 6 may suspend activities that pose an immediate threat to safety or violate these Ordinances.

SECTION 11
TRAFFIC REGULATIONS

In addition to any applicable Ordinances of the City of Fargo, the following provisions shall govern the use of Motor Vehicles on Park Property:

1. No Motor Vehicle shall exceed a speed of 15 miles per hour.
2. No Motor Vehicle other than a Park District vehicle shall be driven off the paved or graveled surface of the road except that vehicles may be parked no more than 20 feet from the edge of the traveling surface or in areas maintained as parking lots.
3. No Motor Vehicle, other than a bicycle, shall be driven upon any recreational trail or in any area where vehicular traffic is prohibited by signing. A recreational trail is any path, paved or unpaved, which is not more than 12 feet wide.
4. E-Bikes and E-Scooters are permitted on Park Property on any road or path that is accessible for bicycles but must be operated at speeds that are reasonable and prudent under the conditions of the road or path.

a. E-Bikes and E-Scooters are defined as bicycles or scooters with an electric motor to assist in moving.

SECTION 12
PERMITS & COMMERCIAL ACTIVITY

No person shall conduct a business for profit on Park Property nor use Park Property or facilities in connection therewith without a permit or permission, as applicable, from the Park District. The Park District shall establish rules and regulations related to the permitting of conduct of business on Park Property.

SECTION 13
RULES & EXCLUSION FROM PARK PROPERTY

1. The Park District may adopt Rules for Park Property use.

2. Any person violating the Park District Ordinances, Park District Rules, or the Fargo Code of Ordinances may be ordered to leave Park Property and upon actual communication from the Park District to the person may further be banned or otherwise barred from entering upon or using the Park Property upon which the violation occurred for a period to be determined by the Park District based on the facts and circumstances of the violation. At any time before the expiration of the exclusion period, the Park District may inform the Fargo Police Department that the ban or bar has been lifted and that person is otherwise allowed on Park Property. No person shall receive a refund of fees paid in connection with Park District sponsored activities because of such ban.

3. Rules enacted by the Park District may be brought to the attention of Park District patrons by signs or any other matter reasonably calculated to bring the rules to the attention of the patron.

SECTION 14
SMOKING & VAPING

1. Smoking and e-cigarettes, as defined by Fargo Code of Ordinances, are prohibited in Park District buildings.

2. Smoking and e-cigarettes, as defined by Fargo Code of Ordinances, are prohibited within 25 feet of playgrounds.

    - "Playground" means any recreational area located within Park District property that has play equipment specifically designed to be used by children and includes all surfacing, fencing, and internal pathways, and other structures that are part of the recreational area.

SECTION 15
ANIMALS

Except for dog parks located on Park Properties, which will have posted rules and regulations, every person having custody or control of any dog, cat or other animal on outdoor Park Property shall maintain control of such animal by use of a chain or leash or by confinement within a vehicle or otherwise, and such person shall be equipped to and shall collect the animal's solid waste when eliminated. Any such waste shall be deposited in designated receptacles or removed from Park District property. Except for service animals, all animals are prohibited from entering Park District buildings, unless otherwise designated by the Park District.

SECTION 16
DEPOSITS & DRAINAGE

1. No person shall deposit snow, earth, construction material or other substances on Park Property without a written permit from the Park District. The permit shall specify the place of deposit and shall identify the substance. The Park District may charge an administrative fee for issuance of the permit, charge a fee for allowing the deposit and may require a security deposit as an indemnity against damage to Park Property. Notwithstanding any permit issued by the Park District, no person shall deposit any material containing salt, sand or other substance which may be harmful to the vegetation on Park Property.
2. No owner, occupant or user of property abutting Park Property shall cause or allow water from any downspout, sump or similar device to be directly or indirectly deposited on Park Property. Any violation of this provision is declared to be a public nuisance and may be abated by means of any remedy provided by law. Each day such a nuisance remains unabated after five (5) days written notice from the Park District to the person causing or allowing the nuisance shall be considered a separate violation.

SECTION 17
TRAPPING PROHIBITIONS

1. It shall be unlawful for any person to set or use or attempt to set or use a Body-Gripping Device on Park District owned or managed properties, whether or not within the city limits of the City of Fargo, North Dakota.
2. The provisions of this Ordinance shall not prohibit the use of live traps by people provided they have made written application to the Park District to do so and received from the Park District specific written permission as to location and the duration of the live trapping activity.
3. Whenever a live trap is used contrary to the prohibitions outlined in this Ordinance, the same may be impounded by any Park District Employee, a duly authorized police officer of the City of Fargo, or by any State Fish and Game Warden until judicial action requires the release of such device.
4. The provisions of this Ordinance shall not prohibit federal, state, county, municipal or Park District Employees or their duly authorized agents to use a Body Gripping Device if it is a reasonable method available to protect human health and safety, or if the use of such devise is the reasonable means of protecting threatened or endangered species and/or preserving or protecting public or private properties.
5. For the purposes of this Section, “Body-Gripping Device” includes, but is not limited to, any snare (neck, body, or leg), kill-type trap, leg hold trap (steel-jaw, padded or offset), and any other device designed to grip a body or body part of an animal. Common rat and mouse traps shall not be considered Body-Gripping Devices

SECTION 18
EFFECTIVE DATE

These Ordinances become effective three (3) days after publication.

THE PARK DISTRICT OF THE CITY OF FARGO

By: _____________ _________________

President Board of Park District Commissioners of the City of Fargo

By:___________________________________

Clerk of the Park District of the City of Fargo

First Reading: ______________________

Second Reading: ____________________

Publication: ________________________

REVISED AND RESTATED

ORDINANCES OF THE PARK DISTRICT OF THE CITY OF FARGO

Approved by Board of Park Commissioners

On ___________________________

PREAMBLE

WHEREAS, the Park District of the City of Fargo is a municipal subdivision organized pursuant to Chapter 40-49 of the North Dakota Century Code; and

WHEREAS, N.D.C.C. §40-49-12 and §40-49-13 authorize the Board of Park Commissioners to manage park property and exercise its powers by ordinance; and

WHEREAS, the Park District desires to amend, modernize, and restate its ordinances.

NOW, THEREFORE, BE ENACTED by the Board of Park Commissioners of the Park District of the City of Fargo:

SECTION 1
AUTHORITY & TITLE

These ordinances are adopted pursuant to N.D.C.C. §40-49-12 and shall be known as the Ordinances of the Park District of the City of Fargo ("Ordinances").

SECTION 2
DEFINITIONS

For purposes of these Ordinances:

Park District – The Park District of the City of Fargo.

Board – the members of the Board of Park Commissioners of the City of Fargo.

Park Property – Any real property owned, leased, controlled, or managed by the Park District, including buildings and improvements.

Park District Employee – Any employee, authorized agent, or contractor of the Park District acting within the scope of their duties.

Rules – Rules adopted by the Park District and consistent with these Ordinances.

Special Event – Any organized activity reasonably expected to attract large numbers of participants or spectators.

Motor Vehicle – Any self-propelled vehicle, excluding mobility devices used by persons with disabilities.

Alcoholic Beverages – As defined by Fargo Code of Ordinances.

SECTION 3
PARK DISTRICT JURISDICTION

The Park District has been created in accordance with the laws of the State of North Dakota. The Park District includes all the park territory within the City of Fargo and such other areas as may be incorporated in the city limits in the future, and such other areas that have been acquired by the Park District or are managed by the Park District and areas that are acquired by or managed by the Park District in the future.

SECTION 4
REPEAL & SAVINGS

All prior ordinances are repealed. Violations occurring prior to repeal remain enforceable.

SECTION 5
ADOPTION OF CITY ORDINANCES BY REFERENCE

Applicable provisions of the Fargo Code of Ordinances including but not limited to, those related to public safety, traffic, disorderly conduct, and public peace are adopted by reference as amended from time to time and apply to Park Property.

SECTION 6
ENFORCEMENT

The Police Department of the City of Fargo is hereby authorized to enter onto and to enforce all the Park District ordinances, City of Fargo Ordinances, and state statutes on Park Property under the operation and control of the Park District. The Cass County Sheriff Department is hereby authorized to enter onto and to enforce all the Park District ordinances and state statutes on Park Property under the operation and control of the Park District. Park District Employees are authorized to enforce violations of Park District ordinances. Park District Employees may designate event security personnel to assist with rule enforcement.~~.~~ Such personnel are not law enforcement officers.

SECTION 7
PENALTIES

A criminal or non-criminal offense as set forth in the Fargo Code of Ordinances shall be punished as determined by the municipal court. Any violations of the North Dakota Century Code shall be dealt with in the district courts of North Dakota pursuant to the laws of North Dakota. Any violations of Park District ordinances shall be punished by a fine not more than five-hundred dollars ($500.00) pursuant to the maximum penalty set forth in section 40-49-12(3), N.D.C.C. The Municipal Court of the City of Fargo shall have jurisdiction over all Park District ordinance violations.

SECTION 8
PROHIBITED CONDUCT

It is unlawful on Park Property to:

1. Commit an offense or violate any provision of the Fargo Code of Ordinances or the North Dakota Century Code.
2. Violate posted Rules and Regulations.
3. Deposit litter except in designated receptacles.
4. Use glass beverage containers or to break any glass object.
5. Damage or deface Park Property, shrubbery, trees, other vegetation, or personal property.
6. Possess or consume alcoholic beverages without first obtaining a permit from the Park District.
7. Obstruct a Park District Employee or officer.
8. Amplify sound unless a permit is issued by the Park District.
9. Throw objects in a manner that endangers people or property.
10. Harass or physically impede another person.
11. Participate in gatherings that unlawfully disturb the peace in violation of Fargo ordinances.
12. Refuse to leave Park Property after lawful direction of authorized personnel due to ordinance violations or safety risks.
13. Operate snowmobiles or ATVs.
14. Use skateboards, roller skates, roller blades or similar devices on Park Property except upon paved walks, trails, road, parking lots, or designated skate parks.
15. Use golf equipment outside designated golf facilities.
16. Launch or dock watercraft except at designated locations.
17. No person shall carry, possess, brandish, or discharge any dangerous weapon or firearm, as defined by applicable North Dakota law, within any Park District-owned or Park District-operated building, or at any event conducted or sponsored by the Park District, except as otherwise expressly permitted by the North Dakota Century Code or applicable City of Fargo ordinances. Nothing herein shall prohibit:
    1. The lawful use of a bow and arrow within a Park District-designated archery range and in accordance with all applicable rules and regulations governing such range;
    2. Activities conducted pursuant to a valid Special Herd Reduction Deer License issued by the City of Fargo and in compliance with all applicable laws, regulations, and Park District requirements; or
    3. Possession, carrying, or use of dangerous weapons by law enforcement officers or other persons expressly authorized by state or federal law.

This section shall be interpreted and enforced in a manner consistent with the North Dakota Century Code and the ordinances of the City of Fargo. To the extent of any conflict or inconsistency, the provisions of the North Dakota Century Code and applicable City of Fargo ordinances shall control, and this section shall be construed so as to preserve its validity to the maximum extent permitted by law.

17. ~~Knowingly carry or discharge any dangerous or concealed weapon, , or any firearms, gun, air rifle, slingshot or other similar weapon at an athletic or sporting event or a publicly Park District owned or operated building except for (1) the use of bow and arrow within a designated archery range or (2) with a Special Herd Reduction Deer license issued by the City of Fargo. The Section is to be read and applied consistently with the City of Fargo Ordinances and the North Dakota Century Code regarding the same. To the extent any discrepancies may exist, the City of Fargo Ordinances and the North Dakota Century Code shall govern.~~

18. Camp overnight in any Park Property, except Lindenwood Park or other parks designated by the Park District, with a permit from the Park District for overnight camping.

19. Build any fire for any purpose, except in such places as may be designated by the Park District.

~~20. Maintain any refreshment stand, offer any article of any character for sale, or conduct any business for profit on Park District property without obtaining a permit or permission, as applicable, from the Park District.~~

~~21.~~20. Operate drones on Park Property in a manner that endangers or harasses other people or Park Property.

SECTION 9
HOURS OF OPERATION

1. Unless otherwise designated and posted, Park Property hours are: 6:00am to 10:00pm.

2. The Park District shall establish and post operating hours for Park District buildings and facilities.

3. No person shall remain on Park Property outside posted hours except where permitted.

SECTION 10
PUBLIC SAFETY & CROWD CONTROL

Special Events on Park Property require a permit issued by the Park District. Special Event organizers are responsible for maintaining order and complying with permit conditions. Any person designated to enforce these Ordinances under Section 6 may suspend activities that pose an immediate threat to safety or violate these Ordinances.

SECTION 11
TRAFFIC REGULATIONS

In addition to any applicable Ordinances of the City of Fargo, the following provisions shall govern the use of Motor Vehicles on Park Property:

1. No Motor Vehicle shall exceed a speed of 15 miles per hour.

2. No Motor Vehicle other than a Park District vehicle shall be driven off the paved or graveled surface of the road except that vehicles may be parked no more than 20 feet from the edge of the traveling surface or in areas maintained as parking lots.

3. No Motor Vehicle, other than a bicycle, shall be driven upon any recreational trail or in any area where vehicular traffic is prohibited by signing. A recreational trail is any path, paved or unpaved, which is not more than 12 feet wide.

4. E-Bikes and E-Scooters are permitted on Park Property on any road or path that is accessible for bicycles but must be operated at speeds that are reasonable and prudent under the conditions of the road or path.

   a. E-Bikes and E-Scooters are defined as bicycles or scooters with an electric motor to assist in moving.

SECTION 12
PERMITS & COMMERCIAL ACTIVITY

No person shall conduct a business for profit on Park Property nor use Park Property or facilities in connection therewith without a permit or permission, as applicable, from the Park District. The Park District shall establish rules and regulations related to the permitting of conduct of business on Park Property.

SECTION 13
RULES & EXCLUSION FROM PARK PROPERTY

1. The Park District may adopt Rules for Park Property use.

2. Any person violating the Park District Ordinances, Park District Rules, or the Fargo Code of Ordinances may be ordered to leave Park Property and upon actual communication from the Park District to the person may further be banned or otherwise barred from entering upon or using the Park Property upon which the violation occurred for a period to be determined by the Park District based on the facts and circumstances of the violation. ~~The Fargo Police Department is expressly authorized to enforce this provision.~~ At any time before the expiration of ~~exclusion~~the exclusion period, the Park District may inform the Fargo Police Department that the ban or bar has been lifted and that person is otherwise allowed on Park Property. ~~Any person who has been banned or otherwise barred from entering upon or using the Park Property, upon which a violation has occurred, may appeal the prohibition to the Park District within fourteen (14) calendar days of being banned or barred from Park Property.~~ No person shall receive a refund of fees paid in connection with Park District sponsored activities because of such ban.

3. Rules enacted by the Park District may be brought to the attention of Park District patrons by signs or any other matter reasonably calculated to bring the rules to the attention of the patron.

SECTION 14
SMOKING & VAPING

1. Smoking and e-cigarettes, as defined by Fargo Code of Ordinances, are prohibited in Park District buildings.

2. Smoking and e-cigarettes, as defined by Fargo Code of Ordinances, are prohibited within 25 feet of playgrounds.

   - "Playground" means any recreational area located within Park District property that has play equipment specifically designed to be used by children and includes all surfacing, fencing, and internal pathways, and other structures that are part of the recreational area.

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Except for dog parks located on Park Properties, which will have posted rules and regulations, every person having custody or control of any dog, cat or other animal on outdoor Park Property shall maintain control of such animal by use of a chain or leash or by confinement within a vehicle or otherwise, and such person shall be equipped to and shall collect the animal's solid waste when eliminated. Any such waste shall be deposited in designated receptacles or removed from Park District property. Except for service animals, all animals are prohibited from entering Park District buildings, unless otherwise designated by the Park District.~~, Anyany such waste shall be deposited in a designated receptable receptacles or removed from Park District property.~~

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DEPOSITS & DRAINAGE

1. No person shall deposit snow, earth, construction material or other substances on Park Property without a written permit from the Park District. The permit shall specify the place of deposit and shall identify the substance. The Park District may charge an administrative fee for issuance of the permit, charge a fee for allowing the deposit and may require a security deposit as an indemnity against damage to Park Property. Notwithstanding any permit issued by the Park District, no person shall deposit any material containing salt, sand or other substance which may be harmful to the vegetation on Park Property.

2. No owner, occupant or user of property abutting Park Property shall cause or allow water from any downspout, sump or similar device to be directly or indirectly deposited on Park Property. Any violation of this provision is declared to be a public nuisance and may be abated by means of any remedy provided by law. Each day such a nuisance remains unabated after five (5) days written notice from the Park District to the person causing or allowing the nuisance shall be considered a separate violation.

SECTION 17
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1. It shall be unlawful for any person to set or use or attempt to set or use a Body-Gripping Device on Park District owned or managed properties, whether or not within the ~~C~~city limits of the City of Fargo, North Dakota.

2. The provisions of this Ordinance shall not prohibit the use of live traps by people provided they have made written application to the Park District to do so and received from the Park District specific written permission as to location and the duration of the live trapping activity.

3. Whenever a live trap is used contrary to the prohibitions outlined in this Ordinance, the same may be impounded by any Park District Employee, a duly authorized police officer of the City of Fargo, or by any State Fish and Game Warden until judicial action requires the release of such device.

4. The provisions of this Ordinance shall not prohibit federal, state, county, municipal or Park District Employees or their duly authorized agents to use a Body Gripping Device if it is a reasonable method available to protect human health and safety, or if the use of such devise is the reasonable means of protecting threatened or endangered species and/or preserving or protecting public or private properties.

5. For the purposes of this Section, “Body-Gripping Device” includes, but is not limited to, any snare (neck, body, or leg), kill-type trap, leg hold trap (steel-jaw, padded or offset), and any other device designed to grip a body or body part of an animal. Common rat and mouse traps shall not be considered Body-Gripping Devices

SECTION 18
EFFECTIVE DATE

These Ordinances become effective three (3) days after publication.

THE PARK DISTRICT OF THE CITY OF FARGO

By: ______________________________

President Board of Park District Commissioners of the City of Fargo

By:______________________________

Clerk of the Park District of the City of Fargo

First Reading: ______________________

Second Reading: ____________________

~~Final Reading: ______________________~~

Publication: ________________________

MEMORANDUM

DATE: July 14, 2026

TO: Fargo Park Board Commissioners

FROM: Broc Lietz, Finance Director

RE: Agenda Item No. 12 – 2025 Fargo Park District Audit

I am pleased to present the results of the audits for the fiscal year ending December 31, 2025. Brian Stavenger from Eide Bailly, presented the audits at the June 24, 2026, Governance Committee meeting. Because the Park District (mainly Valley Senior Services) received federal funding, there are really two audits performed, a Financial Statement audit overall and a Federal Funds Audit. Attached are finalized copies of the Financial Statements, Federal Audit, Governance Letter, and Executive Summary.

Key Highlights:

- **Unmodified Opinion**: The auditors issued an unmodified (clean) opinion, indicating that our financial statements present fairly, in all material respects, the financial position and results of operations in accordance with generally accepted accounting principles (GAAP).
- **Internal Controls:** One material weakness was identified for the Preparation of Financial Statements and proposed journal entries. This has been a finding we have had on our audit for a while now as Eide Bailly helps us write the financial statements and proposed some journal entries. There were no internal control weaknesses identified on the audit of federal funds.
- **Compliance:** The audit confirmed compliance with all relevant financial reporting standards and regulatory requirements.

Please let me know if you have any questions.

Thank you.

Motion Recommended by Staff: I motion to approve the audited financial statements and federal audit as presented.

Park District of the City of Fargo

Executive Summary – December 31, 2025

Audit Results

Audit Recap - Objectives

- Performed in accordance with:
  - Generally accepted auditing standards
  - *Government Auditing Standards*
  - Title 2 U.S. Code of Federal Regulations (CFR)

- Obtain reasonable, not absolute, assurance about whether the financial statements are free of material misstatement

- Audit procedures:
  - Include examining, on a test basis, evidence supporting amounts and disclosures
  - Discussions with management
  - Assess quality of accounting principles and significant estimates
    - Other Post-Employment Benefits (OPEB)
    - Net Pension Liability
    - Compensated Absences

Audit Recap - Timeline

- Planning and Pre-Work – **October through February**
- Year-End Testing – **March and April**
  - Team was dedicated to work the week of March 23, 2026
- Wrap-Up – **May**
- Reporting – **July**
  - Audit opinion was issued on July 1, 2026

Audit Results – Financial Statements

- The Park District received a "clean" audit opinion
  - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
  - Financial statements do not contain material misstatements and are fairly presented

- Opinion is merely the auditor's professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented

Eide Bailly

Findings

Financial Statements:

- **Preparation of Financial Statements, Including Proposed Journal Entries**

Federal Awards:

- **None Reported**

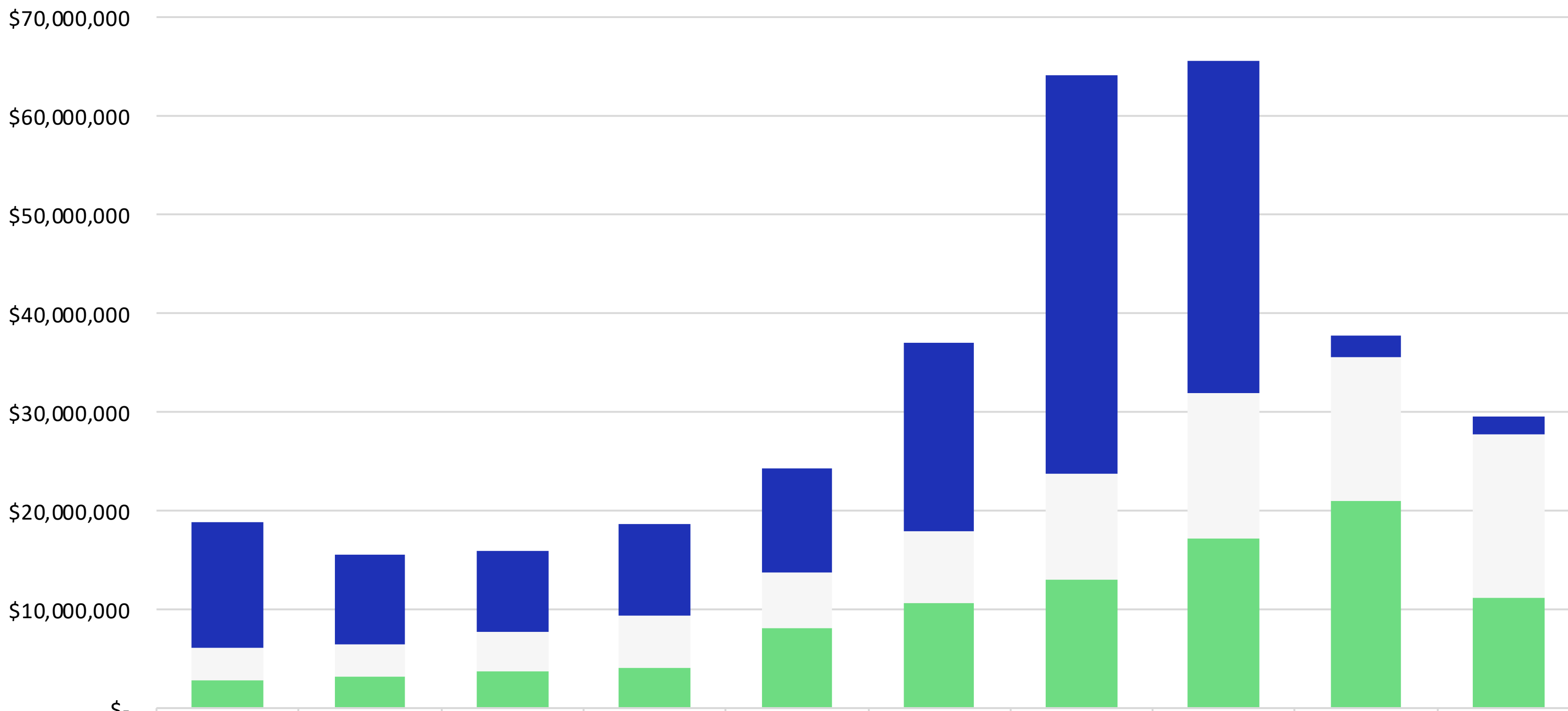
Audit of Federal Funds

- Unmodified opinion
- No internal control findings
- No compliance findings

During 2025, the Park District expended approximately $3.9 million in federal awards.

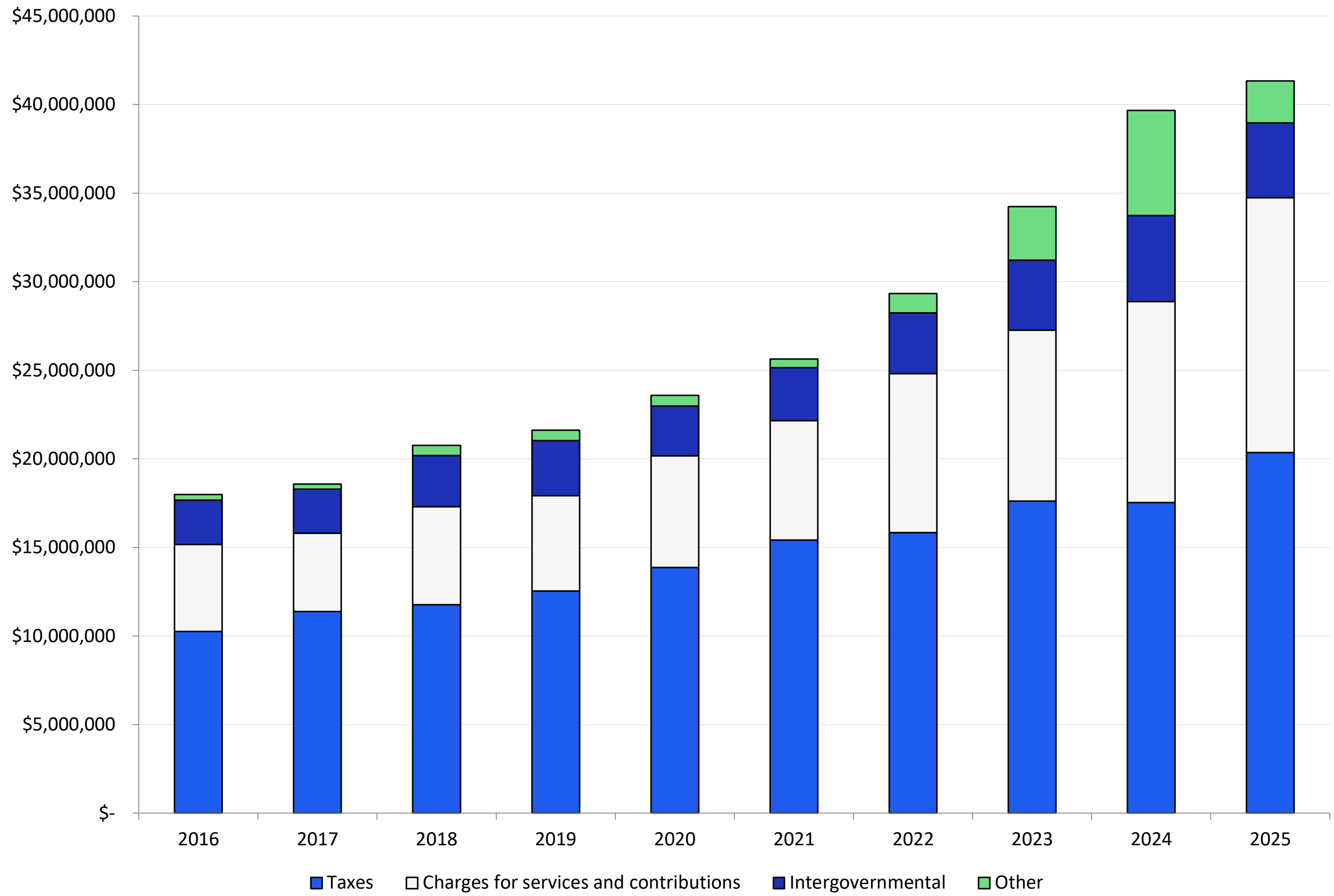
Cash and Investments

The total cash and investments for the past ten years is as follows:

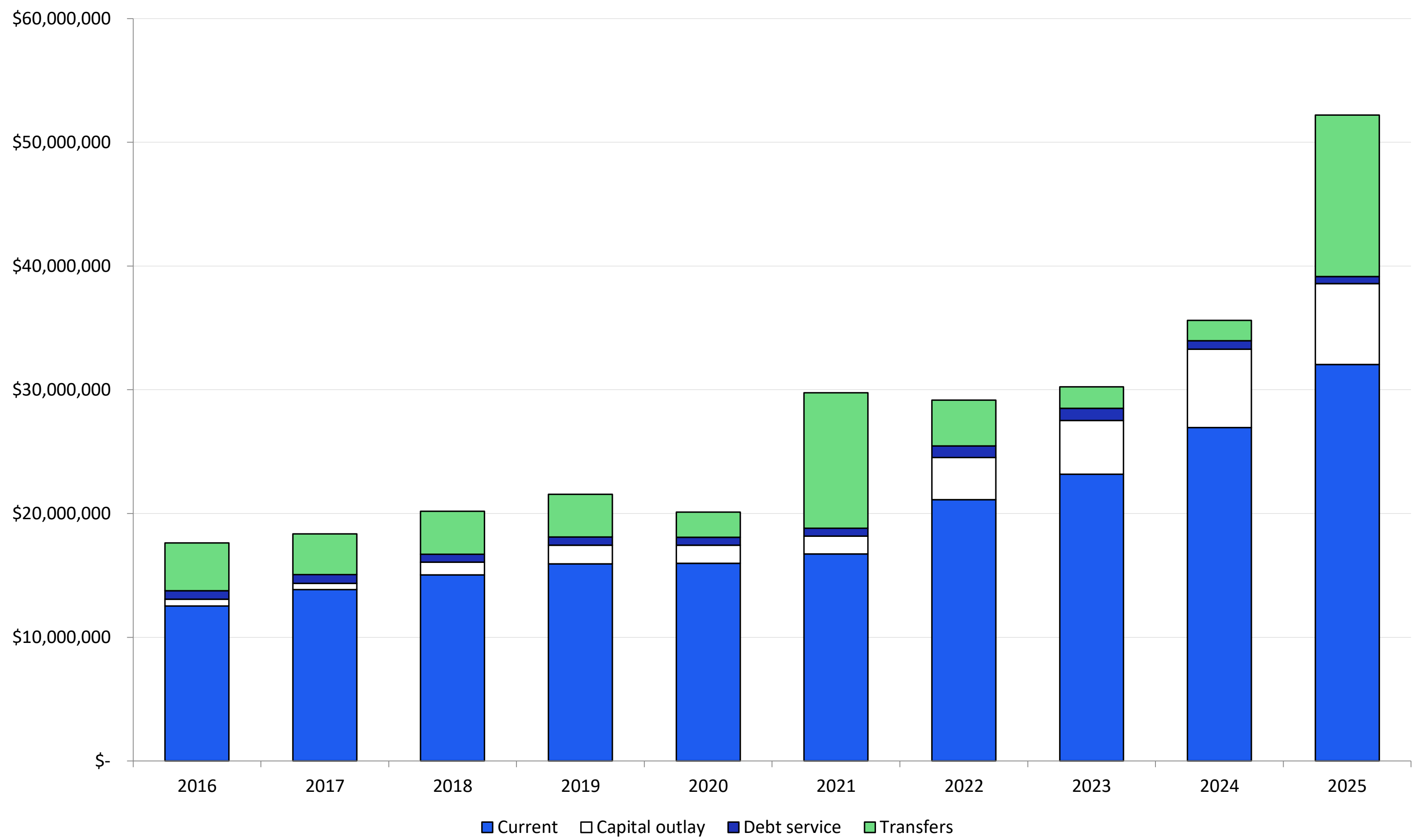


	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Capital Projects	$12,797,477	$9,183,183	$8,141,638	$9,225,865	$10,653,582	$19,167,102	$40,206,249	$33,584,668	$2,077,609	$1,855,003
Debt Service	$3,203,375	$3,248,657	$3,999,298	$5,292,262	$5,582,982	$7,191,831	$10,864,256	$14,825,449	$14,542,185	$16,543,111
General	$2,951,454	$3,184,342	$3,874,677	$4,149,073	$8,115,313	$10,787,736	$13,003,098	$17,205,908	$21,092,245	$11,209,617

Revenues – General Fund



Expenditures and Transfers Out – General Fund

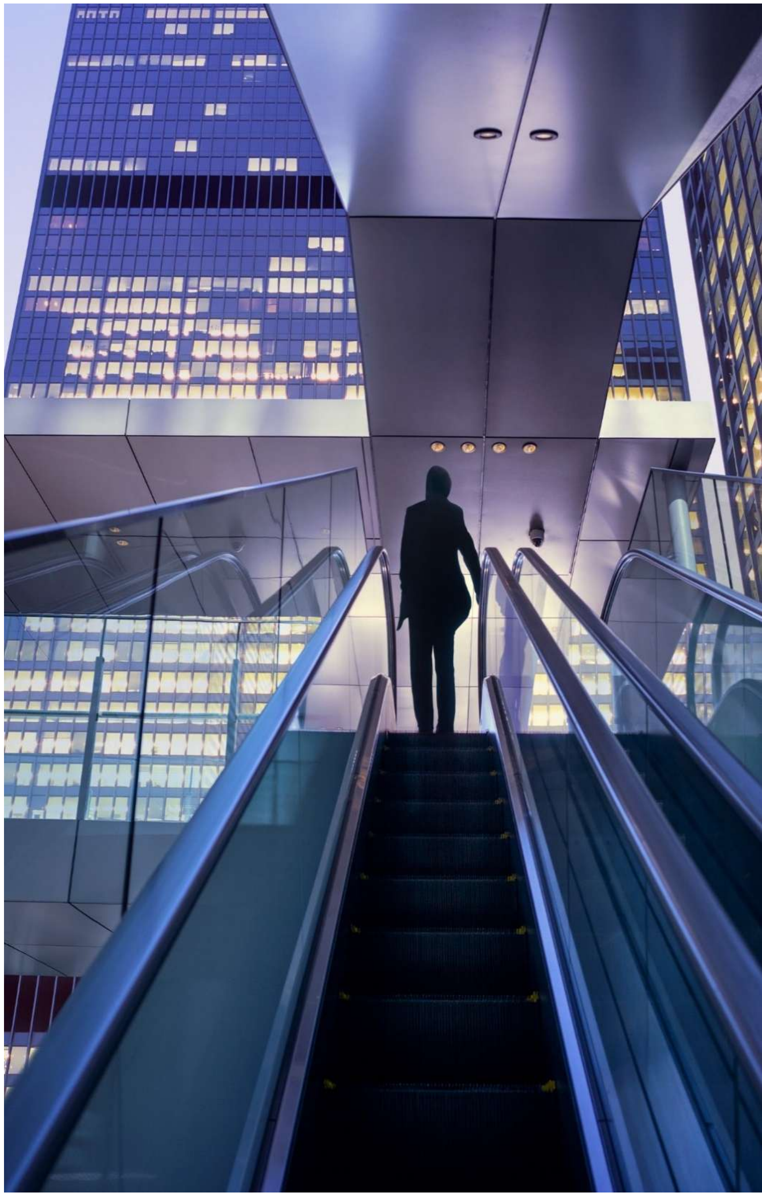


A Positive Fund Balance

1 Contributes to a favorable bond rating

2 Produces investment income and provides a source of working capital to meet cash flow needs.

3 Offers a cushion for unexpected expenditures or revenue shortfalls.

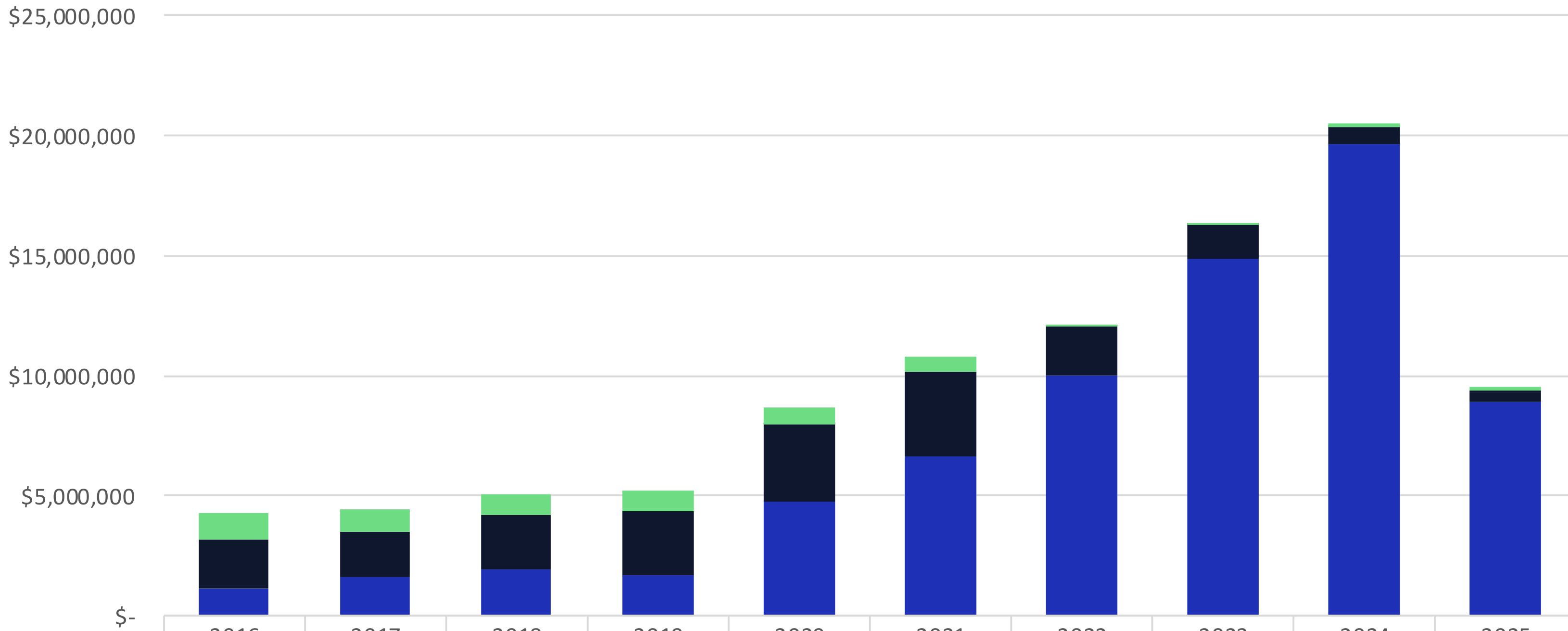


Fund Balance Categories

Nonspendable	Restricted	Committed	Assigned	Unassigned
Represents amounts that cannot be spent	Legally restricted by outside parties	Intended for a specific activity	Intended for a specific activity by the council or designated individuals	Reserves
Not in spendable form	Cannot be appropriated for other spending	Imposed by formal action of the council but is not legally restricted	Not legally restricted	“Rainy day” fund
Inventory, prepaid expenses				

Total Fund Balance – General Fund

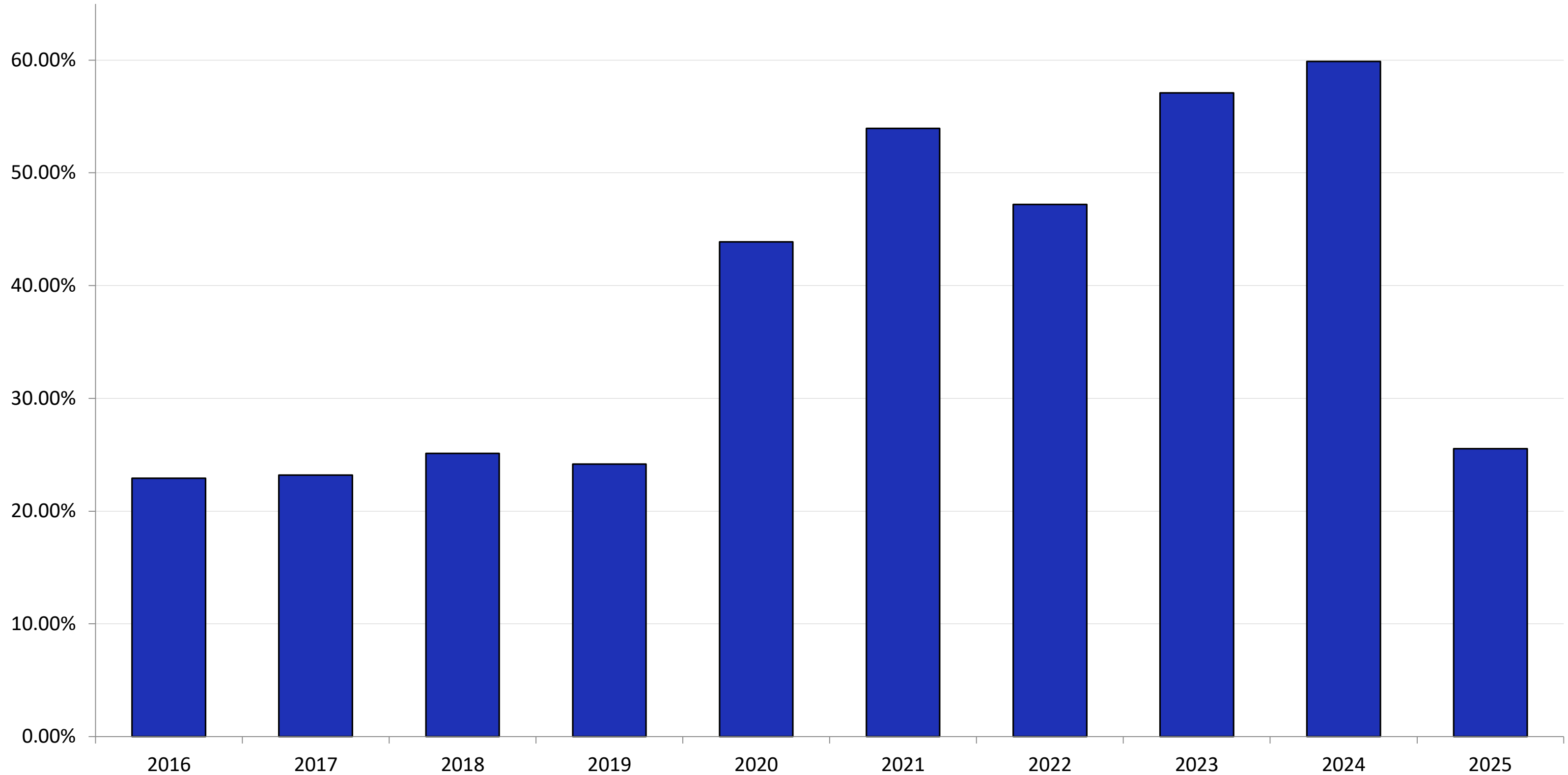
Total fund balances of the General Fund for the past ten years:



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Nonspendable	1,110,817	979,944	862,252	844,361	726,352	593,023	67,575	64,228	98,757	154,870
Restricted	-	-	-	-	32,660	35,900	39,295	43,085	47,765	47,765
Assigned	2,033,297	1,876,107	2,304,351	2,710,402	3,207,405	3,520,656	2,040,153	1,385,312	694,294	426,794
Unassigned	1,119,186	1,616,833	1,893,354	1,661,732	4,729,560	6,632,668	9,976,760	14,885,416	19,639,648	8,886,300

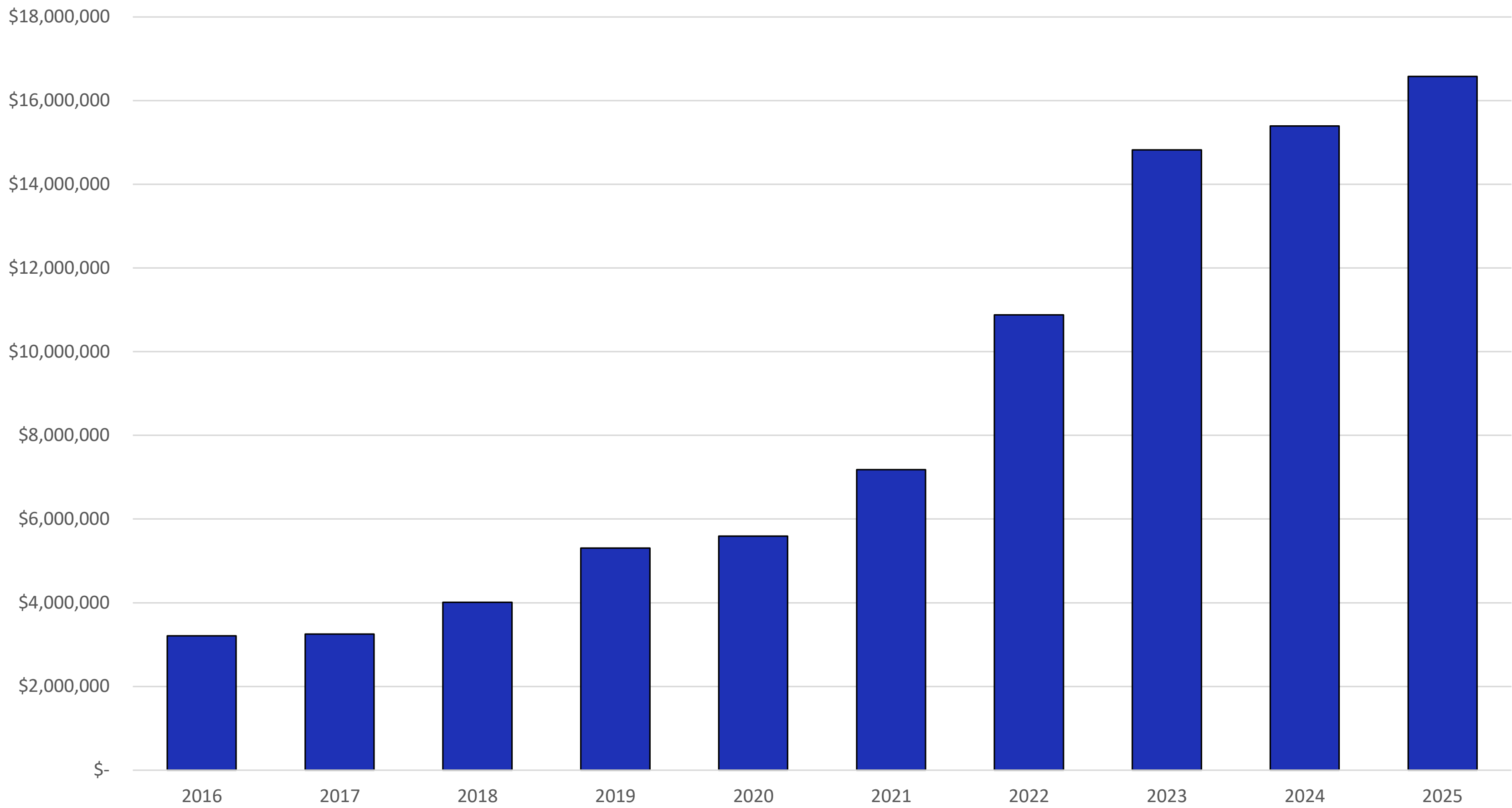
Fund Balance – General Fund

The District's unrestricted fund balance as a percentage of expenditures in the General Fund for the last 10 years:



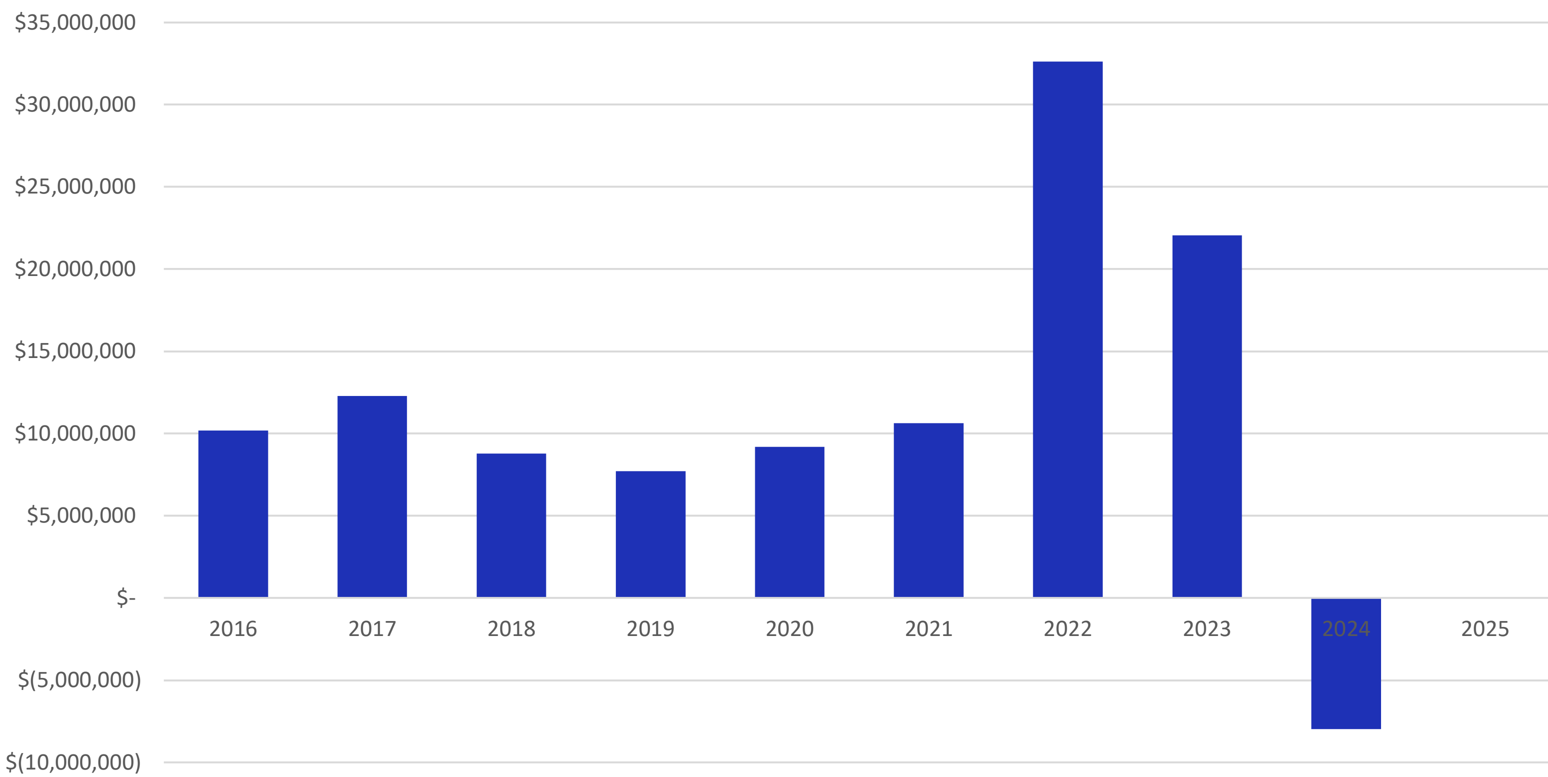
Fund Balance – Debt Service

Total fund balances of the General Fund for the past ten years:

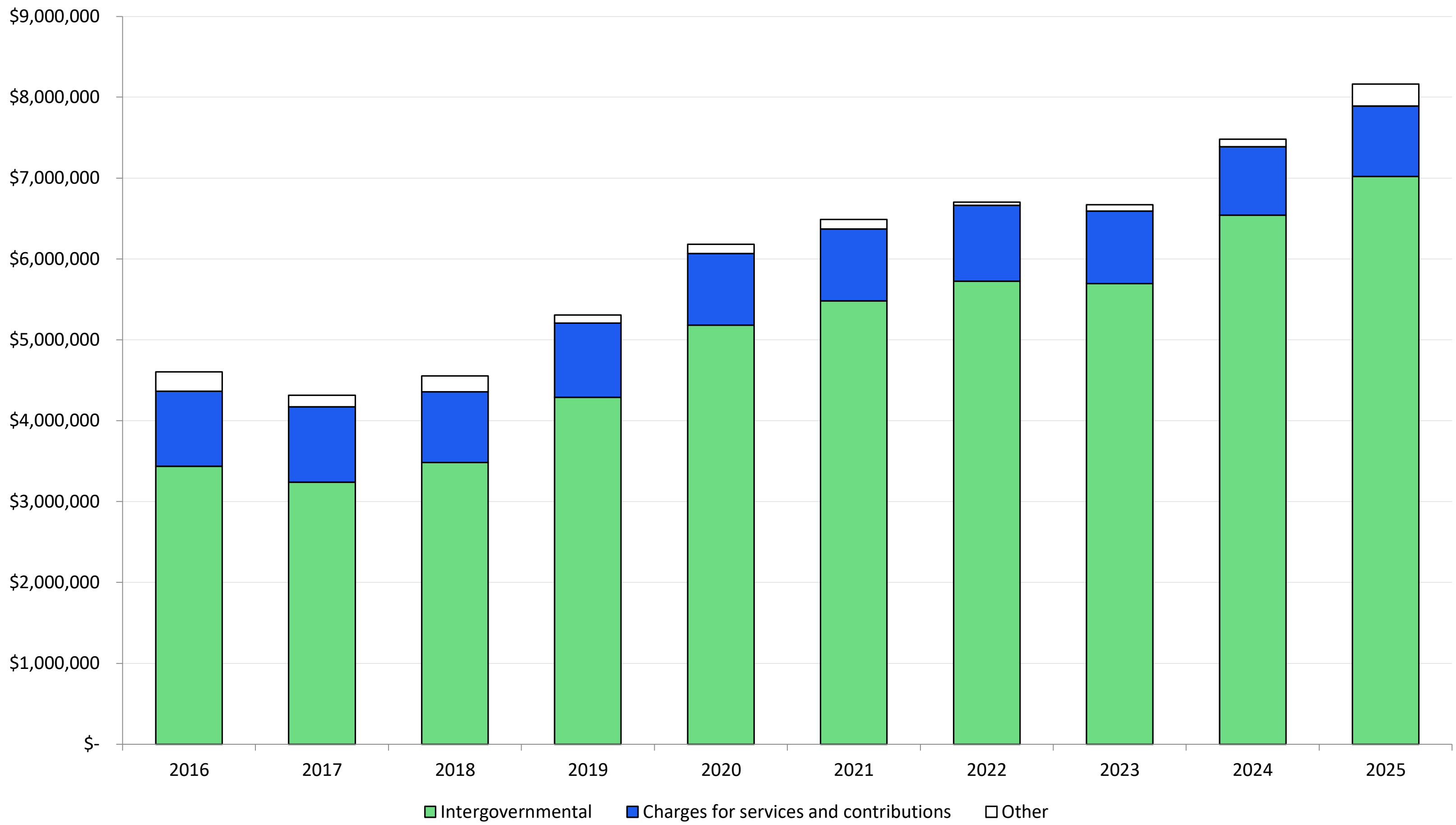


Fund Balance – Capital Projects

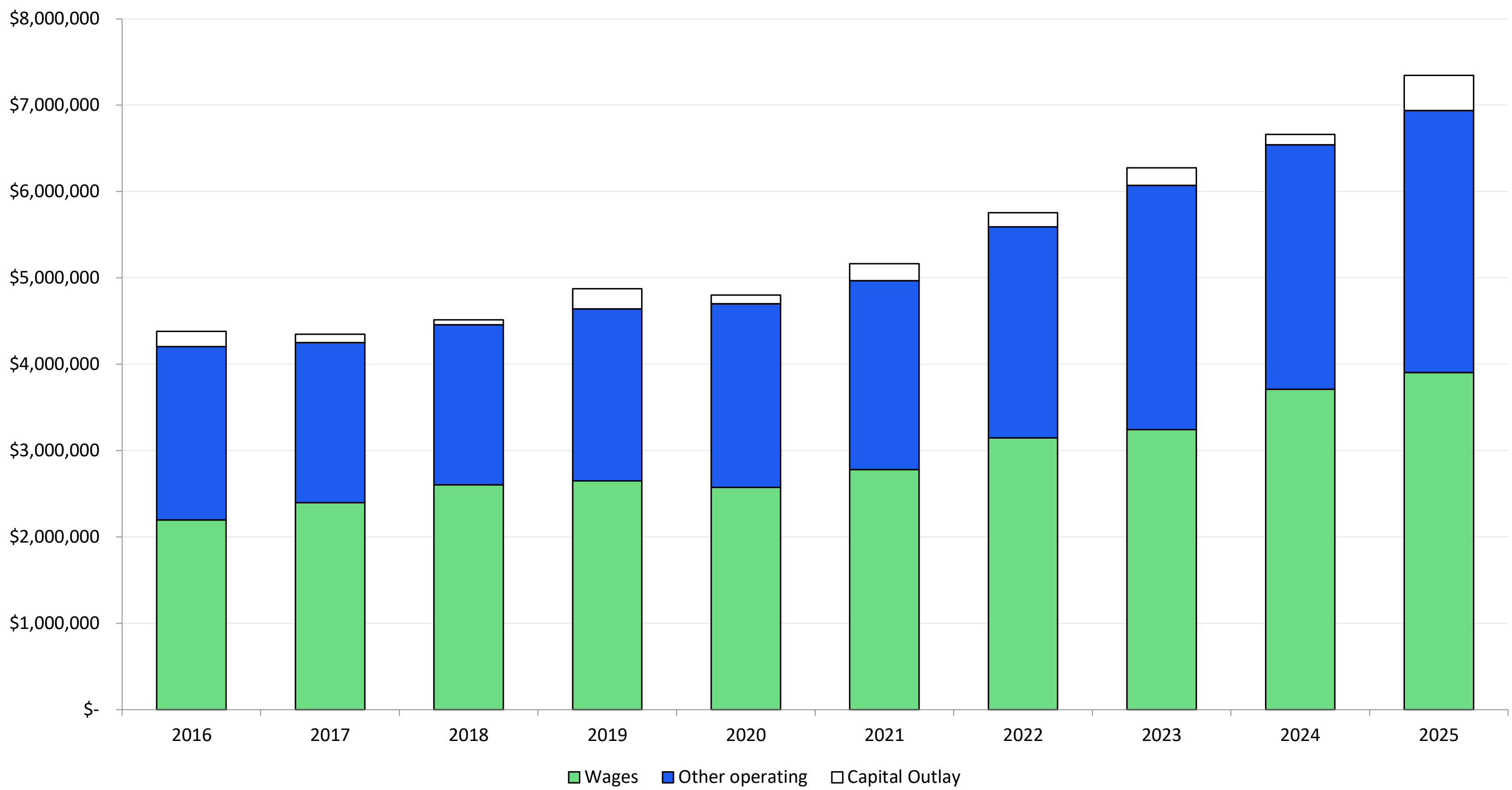
Positive fund balance indicates that miscellaneous revenues, proceeds from debt issuance, and transfers from the General Fund have been sufficient to fund capital outlay.



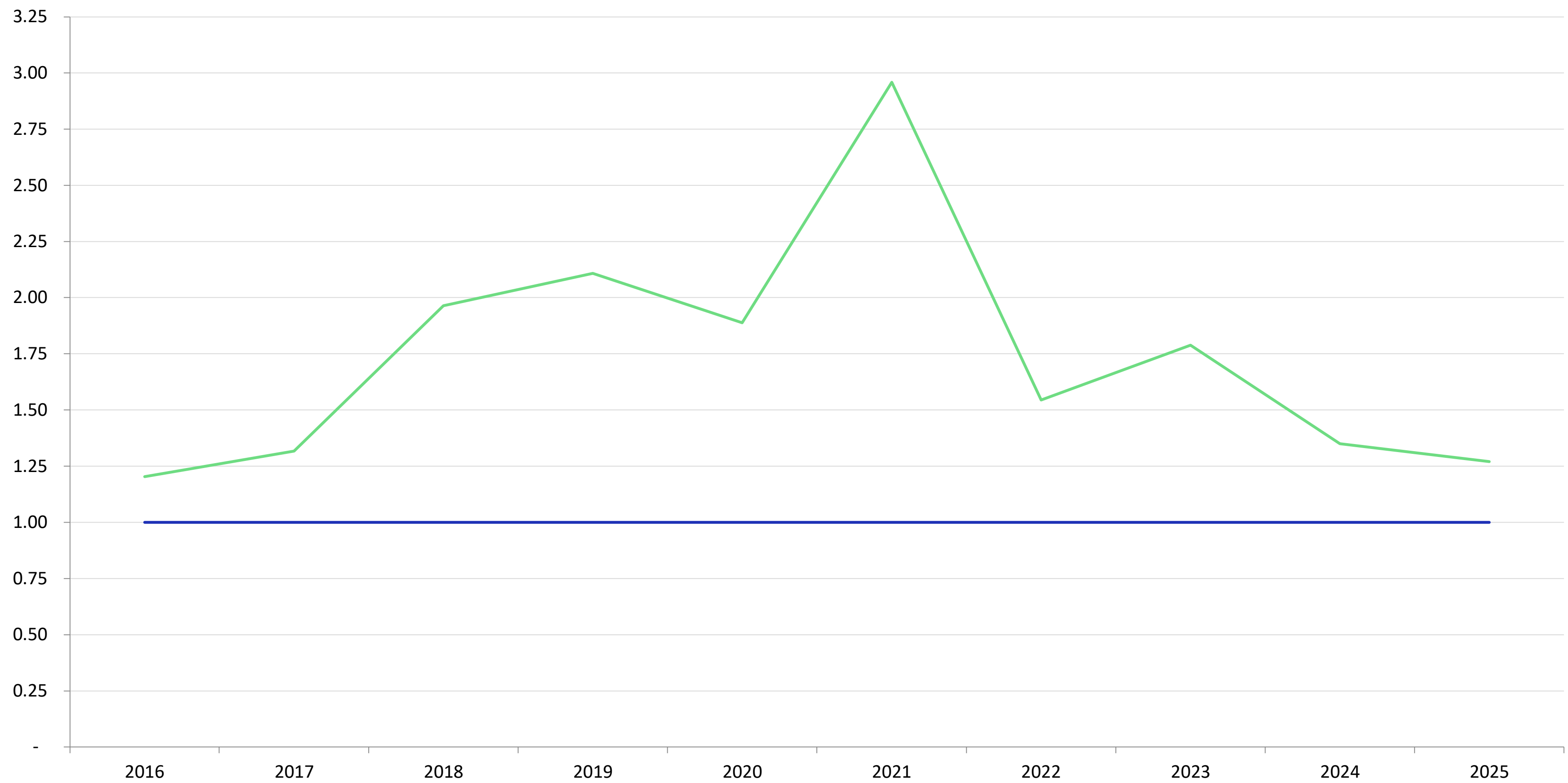
Revenues – Valley Senior Services

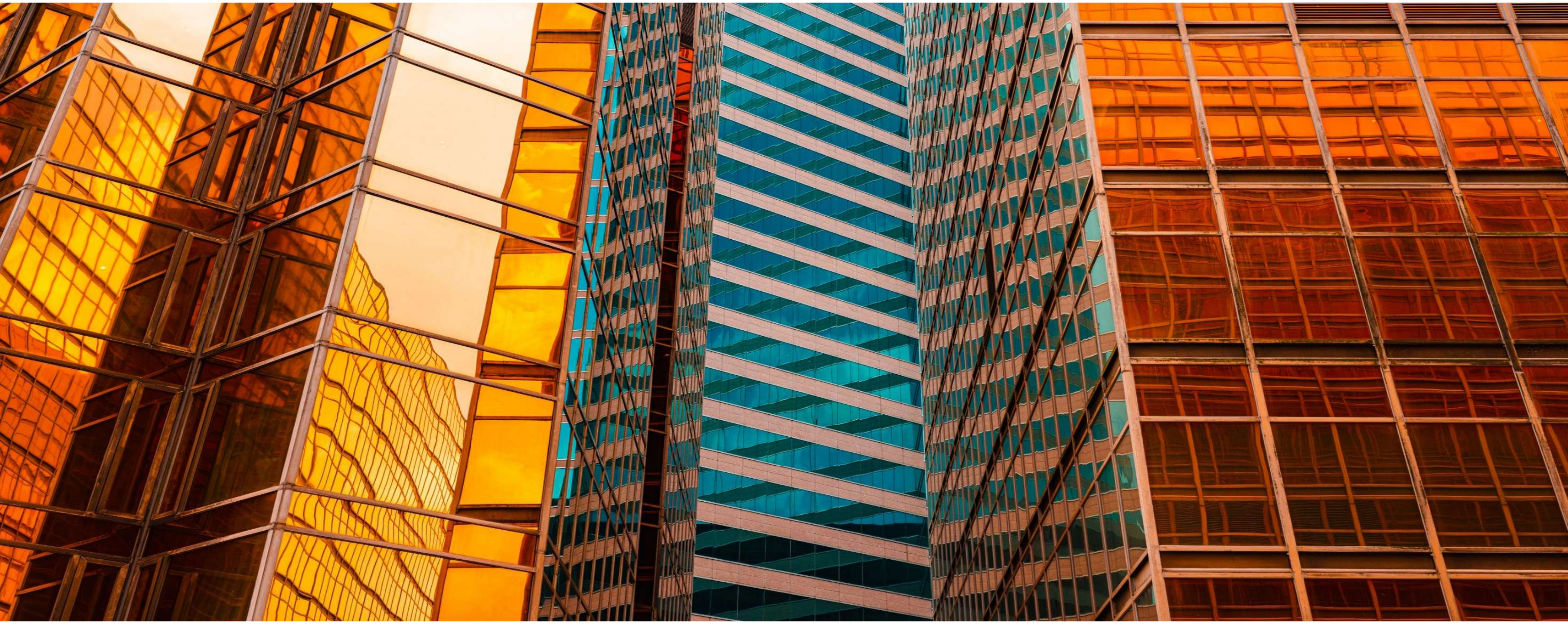


Expenditures – Valley Senior Services



Debt Service Coverage





Questions?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.

Eide Bailly

Thank You!

Partner: Brian Stavenger, CPA
Email: bstavenger@eidebailly.com
Phone: 701.239.8518

eidebailly.com

Financial Statements
December 31, 2025

Park District of the City of Fargo

Eide Bailly

Name	Office	Term Expires
Vicki Dawson	President	June 2026
Jerry Rostad	Vice President	June 2028
Zoe Absey	Commissioner	June 2028
Joe Deutsch	Commissioner	June 2026
Aaron Hill	Commissioner	June 2026
Jeff Gunkelman	Clerk and Secretary	
Broc Lietz	Treasurer	
Susan Faus	Executive Director	

Independent Auditor's Report

To the Board of Park Commissioners
Park District of the City of Fargo
Fargo, North Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the Park District of the City of Fargo ("the Park District"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Park District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, and each major fund of the Park District of the City of Fargo, as of December 31, 2025, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Park District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

eidebailly.com
4310 17th Ave. S. • P.O. Box 2545 • Fargo, ND 58108-2545 • T 701.239.8500 • F 701.239.8600 • EOE

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Park District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Park District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; schedule of employer's share of net OPEB liability and related ratios; schedule of changes in employer's total OPEB liability and related ratios; schedule of employer's share of net pension liability; and schedule of employer's contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Park District's basic financial statements. The Valley Senior Services modified accrual basis balance sheet, Valley Senior Services statement of revenues, expenditures and changes in fund balances - budget and actual, and schedule of gaming income and direct expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Valley Senior Services modified accrual basis balance sheet, Valley Senior Services statement of revenues, expenditures and changes in fund balances - budget and actual, and schedule of gaming income and direct expenses are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of commissioners and officers but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 2026, on our consideration of the Park District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Park District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Park District's internal control over financial reporting and compliance.

Eide Bailly LLP

Fargo, North Dakota
July 1, 2026

This discussion and analysis presents the highlights of financial activities and financial position for the Park District of the City of Fargo ("the Park District"). The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the Park District.

Management's Discussion and Analysis (MD&A) focuses on current year activities and the resulting changes. Please read it in conjunction with the Park District's financial statements.

Financial Highlights

The Park District's governmental net position increased by $7,102,667 from multiple areas. The largest increase in revenues were related to capital grants and contributions for the construction of the Fargo Parks Sports Center.

Report Layout

The Park District's annual financial report consists of several sections. Taken together they provide a comprehensive financial look at the Park District. The components of the report include the following:

Management's Discussion and Analysis - This section of the report provides financial highlights, overview and economic factors affecting the Park District.

Basic Financial Statements - Includes Statement of Net Position, Statement of Activities, fund financial statements and the notes to the financial statements. Statements of Net Position and Activities focus on an entity-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the Park District.

- The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of the assets the community owns and deferred outflows of resources, the liabilities it owes and deferred inflows of resources, and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts.

- The Statement of Activities focuses on gross and net costs of Park District programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

- Fund financial statements focus separately on major governmental funds. Governmental fund statements follow the more traditional presentation of financial statements. The Park District's major governmental funds are presented in their own column. Budgetary comparison statements are presented for the General Fund.

- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the Park District's financial condition.

Required Supplementary Information - This is additional required disclosure of the funding progress of the Park District's OPEB liabilities in accordance with GASB Statement No. 75 and pension liabilities in accordance with GASB Statement No. 68.

Other Supplementary Information - Separate statements of net position and statements of revenues, expenses, and changes in net position are provided for readers desiring additional information on the Valley Senior Services, Fargo Park District Foundation and Valley Senior Services Foundation, which are discretely presented component units of the Park District. Additionally, the Fargo Park District Foundation began charitable gaming activity during 2025, and a schedule of gaming activity and direct expenses is provided for further information on the gaming activities.

Park District as A Whole

Statement of Net Position at December 31, 2025

During fiscal year 2025 the governmental activities net position increased by $7,102,667 as shown on Table 2. The increase is from capital grants and contributions. This net operating surplus is being held as a current asset.

Statement of Activities for the Year Ending December 31, 2025

The increase in net position as shown on the statement of activities, Table 2, is from revenues exceeding expenses. Revenues exceeded budgeted amounts due to increased contributions related to the Sports Center.

A portion of the year-end net position is restricted for specific purposes. The restrictions represent legal or contractual limitations on how the assets may be expended. Within the governmental activities category restrictions are for debt service reserves and capital projects reserves.

Table 1
Statement of Net Position
December 31, 2025
With Comparative Amounts for 2024

	Governmental Activities	
	2025	2024
Assets		
Current assets	$ 45,251,469	$ 51,401,958
Capital assets	255,166,886	250,499,666
Total assets	300,418,355	301,901,624
Deferred Outflows of Resources	3,798,289	5,601,409
Liabilities		
Current liabilities	5,214,184	12,968,543
Long-term liabilities	108,798,383	115,460,698
Total liabilities	114,012,567	128,429,241
Deferred Inflows of Resources	8,906,894	4,879,276
Net Position		
Net investment in capital assets	157,409,743	147,413,860
Restricted for debt service	25,969,131	26,279,302
Unrestricted	(2,081,691)	501,354
Total net position	$ 181,297,183	$ 174,194,516

Table 2
Statement of Activities
Year Ending December 31, 2025
With Comparative Amounts for 2024

	Governmental Activities	
	2025	2024
Revenues		
Program Revenues		
Charges for services	$ 14,662,848	$ 11,648,417
Operating grants and contributions	663,414	1,071,556
Capital grants and contributions	719,978	14,433,254
General Revenues		
Property taxes	28,305,130	24,372,611
Intergovernmental	4,099,605	4,063,581
Investment earnings	1,552,446	3,094,464
Gain on sale/disposal of capital assets	335,066	2,151,037
Total revenues	50,338,487	60,834,920
Expenses		
General government	7,756,672	7,367,966
Recreation	2,802,958	2,017,147
Recurring Events	1,022,180	842,660
Concessions	1,135,714	728,224
Golf	4,390,979	4,315,827
Facilities	4,394,281	1,572,111
Neighborhood parks	7,482,877	8,716,317
Swimming pools	1,394,449	779,501
Courts Plus	2,642,647	2,718,456
Sports Center	1,110,948	416,816
Maintenance	9,102,115	7,259,790
Total expenses	43,235,820	36,734,815
Change in Net Position	7,102,667	24,100,105
Beginning Net Position	174,194,516	150,094,411
Ending Net Position	$ 181,297,183	$ 174,194,516

Budgetary Highlights

The Park District's General Fund appropriations increased by approximately $19,640,000 from prior year. The increase in appropriations is from increased mill levy value and increased intergovernmental revenue. Actual General Fund revenues were lower than budget by $220,951 and General Fund expenditures were lower than budget by $702,079.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2025 the Park District has invested $255,166,886 in capital assets, net of accumulated depreciation, as reflected in the following table, which represents a net increase (additions, deductions and depreciation) of $4,667,220.

Table 3
Capital Assets at December 31, 2025 and 2024
(Net of Depreciation/Amortization)

	Governmental Activities	
	2025	2024
Land	$ 32,056,663	$ 32,056,663
Construction in Progress	1,947,390	135,975,385
Buildings	173,393,471	39,207,447
Improvements Other Than Buildings	37,774,924	35,764,950
Machinery and Equipment	9,614,060	7,219,434
Right-to-Use Leased Assets	120,914	196,737
Right-to-Use Subscription IT Assets	259,464	79,050
Total	$ 255,166,886	$ 250,499,666

The following table reconciles the change in capital assets. Additions include assets acquired or under construction at year-end. Reductions are for construction in progress being placed into service and disposition of assets and depreciation.

Changes	Governmental Activities
Construction in Progress	$(134,027,995)
Buildings	134,186,024
Improvements Other Than Buildings	2,009,974
Machinery and Equipment	2,394,626
Right-to-Use Leased Assets	(75,823)
Right-to-Use Subscription IT Assets	180,414
Total	$ 4,667,220

Table 4
Change in Capital Assets

	Governmental Activities
Beginning Balance	$ 250,499,666
Additions	12,543,437
Retirement	(132,277)
Depreciation	(7,743,940)
Ending Balance	$ 255,166,886

Assets from governmental activities increased by $4,667,220. Annual depreciation/amortization of $7,743,940 decreased net capital assets. The majority of the capital asset additions were related to the Fargo Parks Sports Center project, which broke ground during 2022. For more detailed information on the Park District's capital assets refer to Note 6 of the notes to financial statements.

Debt Outstanding

As of year-end, the Park District had $99,338,622 in debt outstanding compared to $104,493,805 last year. The decrease was due to continued scheduled payments on outstanding debt. Of the outstanding debt at December 31, 2025, $7,950,327 is due within one year.

	Totals	
	2025	2024
Governmental Activities		
Notes payable	$ 1,435,000	$ 1,500,000
Financed purchases payable	1,263,390	1,611,809
Leases payable	123,343	186,182
Subscription IT liabilities	189,498	42,888
General obligation and refunding improvement bonds	77,395,455	81,550,000
Unamortized bond premium	5,220,859	5,536,236
Special assessments	12,129,598	12,658,691
Compensated absences	1,581,479	1,407,999
	$ 99,338,622	$ 104,493,805

For more detailed information on the Park District's debt and amortization terms refer to Note 9 of the notes to financial statements.

Request for Information

This financial report is designed to provide a general overview of the Park District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, 6100 38th St. S, Fargo, ND 58104 or visit the Park District's web site at www.fargoparks.com.

	Primary Government Governmental Activities	Discretely Presented Component Units
Assets		
Cash and investments	$ 29,607,731	$ 11,676,259
Delinquent property taxes receivable	418,562	-
Special assessments receivable	9,393,963	-
Accounts receivable	786,855	852,913
Pledges receivable	-	9,738,799
Prepaid items	5,558	-
Inventories	149,312	-
Leases receivable	4,889,488	5,437,597
	45,251,469	27,705,568
Capital assets (net of accumulated depreciation/ amortization where applicable):		
Land	32,056,663	-
Construction in progress	1,947,390	-
Buildings	173,393,471	541,292
Improvements other than buildings	37,774,924	-
Machinery and equipment	9,614,060	634,956
Right-to-use leased assets	120,914	30,619
Right-to-use subscription IT assets	259,464	-
	255,166,886	1,206,867
Total assets	300,418,355	28,912,435
Deferred Outflows of Resources		
Pension plans	3,696,957	-
OPEB	101,332	10,680
Total deferred outflows of resources	3,798,289	10,680

	Primary Government Governmental Activities	Discretely Presented Component Units
Liabilities		
Accounts payable	3,125,558	350,440
Retainage payable	400,945	-
Accrued interest payable	568,988	-
Accrued payroll	670,809	157,994
Claims incurred but not reported	212,308	-
Unearned revenue	235,576	-
Unearned revenue - pledges	-	9,139,191
Long-term liabilities		
Due in less than one year - other than OPEB and pensions	7,950,327	2,493,602
Due in more than one year - other than OPEB and pensions	91,388,295	5,950,351
Due in more than one year - OPEB	821,810	110,204
Due in more than one year - pensions	8,637,951	-
Total liabilities	114,012,567	18,201,782
Deferred Inflows of Resources		
Pension plans	3,747,701	-
OPEB	343,236	47,053
Leases	4,815,957	9,553,718
Total deferred inflows of resources	8,906,894	9,600,771
Net Position		
Net investment in capital assets	157,409,743	1,175,233
Restricted for:		
Debt service	25,969,131	-
Fargo Parks Sports Center	-	3,174,807
Island Park pool	-	75,000
Senior services	-	7,986,256
Unrestricted	(2,081,691)	(11,290,734)
Total net position	$ 181,297,183	$ 1,120,562

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Discretely Presented Component Units
Governmental Activities						
General government	$ 7,756,672	$ 1,250,608	$ 218,229	$ -	$ (6,287,835)	$ -
Recreation	2,802,958	669,561	5,000	-	(2,128,397)	-
Major events	-	-	2,500	-	2,500	-
Recurring Events	1,022,180	98,515	58,351	-	(865,314)	-
Concessions	1,135,714	972,444	15,000	-	(148,270)	-
Golf	4,390,979	5,235,129	36,505	-	880,655	-
Facilities	4,394,281	481,267	-	245,060	(3,667,954)	-
Neighborhood parks	7,482,877	367,086	5,330	474,918	(6,635,543)	-
Swimming pools	1,394,449	848,886	13,300	-	(532,263)	-
Courts Plus	2,642,647	2,600,190	27,755	-	(14,702)	-
Sports Center	1,110,948	1,866,206	170,072	-	925,330	-
Maintenance	9,102,115	272,956	111,372	-	(8,717,787)	-
Total governmental activities	43,235,820	14,662,848	663,414	719,978	(27,189,580)	-
Component Units						
Valley Senior Services	7,232,027	869,719	46,355	-	-	(6,315,953)
Fargo Park District Foundation	1,095,341	525,425	5	2,403,299	-	1,833,388
Valley Senior Services Foundation	11,964	-	101,622	-	-	89,658
Total component units	$ 8,339,332	$ 1,395,144	$ 147,982	$ 2,403,299	-	(4,392,907)
General Revenues and Transfers						
Property taxes					28,305,130	2,253,030
Intergovernmental					4,099,605	5,045,055
Investment earnings					1,552,446	282,738
Gain on sale/disposal of capital assets					335,066	-
Total general revenues					34,292,247	7,580,823
Change in Net Position					7,102,667	3,187,916
Net Position - Beginning					174,194,516	(2,067,354)
Net Position - Ending					$ 181,297,183	$ 1,120,562

	General	Debt Service	Capital Projects	Total
Assets				
Cash and investments	$ 11,209,617	$ 16,543,111	$ 1,855,003	$ 29,607,731
Delinquent property taxes receivable	299,932	118,630	-	418,562
Special assessments receivable	-	9,393,963	-	9,393,963
Accounts receivable	786,855	-	-	786,855
Prepaid items	5,558	-	-	5,558
Inventories	149,312	-	-	149,312
Leases receivable	4,889,488	-	-	4,889,488
Total assets	$ 17,340,762	$ 26,055,704	$ 1,855,003	$ 45,251,469
Liabilities				
Accounts payable	$ 1,610,962	$ -	$ 1,514,596	$ 3,125,558
Retainage payable	60,538	-	340,407	400,945
Accrued payroll	670,809	-	-	670,809
Claims incurred but not reported	212,308	-	-	212,308
Unearned revenue	235,576	-	-	235,576
Total liabilities	2,790,193	-	1,855,003	4,645,196
Deferred Inflows of Resources				
Unavailable revenue - property taxes	218,883	86,573	-	305,456
Unavailable revenue - special assessments	-	9,393,963	-	9,393,963
Lease related	4,815,957	-	-	4,815,957
Total deferred inflows of resources	5,034,840	9,480,536	-	14,515,376
Fund Balance				
Nonspendable				
Prepaid items	5,558	-	-	5,558
Inventories	149,312	-	-	149,312
Restricted for				
Debt service	-	16,575,168	-	16,575,168
Island Park	47,765	-	-	47,765
Assigned for				
Insurance	43,899	-	-	43,899
Medical insurance	382,895	-	-	382,895
Unassigned	8,886,300	-	-	8,886,300
Total fund balance	9,515,729	16,575,168	-	26,090,897
Total liabilities, deferred inflows of resources, and fund balance	$ 17,340,762	$ 26,055,704	$ 1,855,003	$ 45,251,469

Total Fund Balances - Governmental Funds		$ 26,090,897
Amounts Reported for Governmental Activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		255,166,886
Compensated absences payable are not due and payable in the current period therefore are not reported as liabilities in the funds.		(1,581,479)
Accrued interest payable for long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(568,988)
Property taxes and specials are not considered available for current financial resources and are therefore deferred in the funds. However, they are properly recognized as revenue in the entity-wide statements as soon as the levy has been certified.		9,699,419
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.		(292,648)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of :		
Bonds, notes, financed purchases, leases, subscriptions, and special assessments payable	$ (92,536,284)	
Unamortized bond premium	(5,220,859)	
Net pension liability	(8,637,951)	
Other post employment benefits payable	(821,810)	
		(107,216,904)
Total Net Position - Governmental Activities		$ 181,297,183

	General	Debt Service	Capital Projects	Total
Revenues				
Taxes	$ 20,350,984	$ 8,639,471	$ -	$ 28,990,455
Special assessment collections	-	1,912,456	-	1,912,456
Intergovernmental revenue	4,210,977	-	-	4,210,977
Charges for services and contributions	14,393,604	-	-	14,393,604
Interest	1,552,446	-	-	1,552,446
Grants, trusts and donations	237,916	-	226,054	463,970
Other	578,282	88	24,006	602,376
Total revenues	41,324,209	10,552,015	250,060	52,126,284
Expenditures				
Current				
Wages and salaries	19,281,737	-	-	19,281,737
Other	12,727,262	112,026	-	12,839,288
Capital outlay	6,547,990	-	5,995,447	12,543,437
Other expenditures	27,755	-	-	27,755
Special assessment additions	-	685,324	-	685,324
Debt service				
Principal	517,666	5,433,962	-	5,951,628
Interest and fiscal charges	55,671	3,824,404	-	3,880,075
Total expenditures	39,158,081	10,055,716	5,995,447	55,209,244
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,166,128	496,299	(5,745,387)	(3,082,960)
Other Financing Sources (Uses)				
Proceeds from subscription IT assets	253,018	-	-	253,018
Special assessments financed	-	685,324	-	685,324
Sale of capital assets	335,066	-	-	335,066
Transfers	(13,718,947)	-	13,718,947	-
Total other financing sources (uses)	(13,130,863)	685,324	13,718,947	1,273,408
Net Change in Fund Balances	(10,964,735)	1,181,623	7,973,560	(1,809,552)
Fund Balances, Beginning of Year	20,480,464	15,393,545	(7,973,560)	27,900,449
Fund Balances, End of Year	$ 9,515,729	$ 16,575,168	$ -	$ 26,090,897

Net Change in Fund Balances - Total Governmental Funds		$ (1,809,552)
Amounts Reported for Governmental Activities in the Statement of Activities are Different because		
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense. In the current period these amounts are:		
Capital outlay		12,543,437
Depreciation/amortization expense		(7,743,940)
The net effect of the disposal of capital assets is to decrease net position.		(132,277)
Property taxes and specials are not considered available for current financial resources and are therefore deferred in the funds. However, they are properly recognized as revenue in the statement of activities as soon as the levy has been certified.		
Current period balance	$ 9,699,419	
Prior period balance	(11,136,957)	
Current year effect		(1,437,538)
In the statement of activities compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amount paid).		
Current period balance	(1,581,479)	
Prior period balance	1,407,999	
Current year effect		(173,480)
Interest payable is reported in the government wide statements of net position but is not recorded in the governmental funds.		
Current period balance	(568,988)	
Prior period balance	603,991	
Current year effect		35,003
In the statement of activities OPEB liabilities are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.		
Current period balance	(1,063,714)	
Prior period balance	1,075,256	
Current year effect		11,542
In the statement of activities the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as expense.		
Current period balance	(8,688,695)	
Prior period balance	9,169,504	
Current year effect		480,809
Debt proceeds are recognized as revenue in the governmental funds but not on the statement of net position. In the current period these amounts consist of:		
Subscription proceeds		(253,018)
Special assessments financed		(685,324)
Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities on the statement of net position. In the current current period these amounts consist of:		
Principal retirement on bonds, notes, leases, and special assessments		5,951,628
Amortization of bond discount		315,377
Change in Net Position of Governmental Activities		$ 7,102,667

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	$ 20,266,075	$ 20,266,075	$ 20,350,984	$ 84,909
Intergovernmental revenue	4,104,779	4,104,779	4,210,977	106,198
Charges for services and contributions	15,902,342	15,902,342	14,393,604	(1,508,738)
Interest	657,652	657,652	1,552,446	894,794
Grants, trusts and donations	159,012	159,012	237,916	78,904
Other	455,300	455,300	578,282	122,982
Total revenues	41,545,160	41,545,160	41,324,209	(220,951)
Expenditures				
Current				
Wages and salaries	21,342,666	21,342,666	19,281,737	2,060,929
Other	11,447,335	11,447,335	12,727,262	(1,279,927)
Capital outlay	6,680,850	6,680,850	6,547,990	132,860
Other expenditures	-	-	27,755	(27,755)
Debt service				
Principal	348,419	348,419	517,666	(169,247)
Interest and fiscal charges	40,890	40,890	55,671	(14,781)
Total expenditures	39,860,160	39,860,160	39,158,081	702,079
Excess of Revenues over Expenditures	1,685,000	1,685,000	2,166,128	481,128
Other Financing Sources (Uses)				
Proceeds from note payable	(50,000)	(50,000)	-	50,000
Proceeds from subscription IT	50,000	50,000	253,018	203,018
Sale of capital assets	75,000	75,000	335,066	260,066
Transfers out	(1,760,000)	(1,760,000)	(13,718,947)	(11,958,947)
Total other financing sources (uses)	(1,685,000)	(1,685,000)	(13,130,863)	(11,445,863)
Net Change in Fund Balances	$ -	$ -	(10,964,735)	$ (10,964,735)
Fund Balance, Beginning of Year			20,480,464	
Fund Balance, End of Year			$ 9,515,729	

	Valley Senior Services	Fargo Park District Foundation	Valley Senior Services Foundation	Total
Assets				
Cash and investments	$ 6,449,997	$ 3,738,871	$ 1,487,391	$ 11,676,259
Accounts receivable	852,913	-	-	852,913
Pledges receivable	-	9,738,799	-	9,738,799
Leases receivable	-	5,437,597	-	5,437,597
	7,302,910	18,915,267	1,487,391	27,705,568
Capital assets (net of accumulated depreciation/ amortization where applicable):				
Buildings	541,292	-	-	541,292
Machinery and equipment	634,956	-	-	634,956
Right-to-use leased assets	30,619	-	-	30,619
	1,206,867	-	-	1,206,867
Total assets	8,509,777	18,915,267	1,487,391	28,912,435
Deferred Outflows of Resources				
OPEB	10,680	-	-	10,680
Liabilities				
Accounts payable	237,449	112,797	194	350,440
Accrued payroll	147,082	10,912	-	157,994
Unearned revenue - pledges	-	9,139,191	-	9,139,191
Long-term liabilities				
Due in less than one year - other than OPEB	290,127	2,203,475	-	2,493,602
Due in more than one year - other than OPEB	14,250	5,936,101	-	5,950,351
Due in more than one year - OPEB	110,204	-	-	110,204
Total liabilities	799,112	17,402,476	194	18,201,782
Deferred Inflows of Resources				
OPEB	47,053	-	-	47,053
Leases	-	9,553,718	-	9,553,718
Total deferred inflows of resources	47,053	9,553,718	-	9,600,771
Net Position				
Net investment in capital assets	1,175,233	-	-	1,175,233
Restricted for:				
Island Park pool	-	75,000	-	75,000
Fargo Parks Sports Center	-	3,174,807	-	3,174,807
Senior services	6,499,059	-	1,487,197	7,986,256
Unrestricted	-	(11,290,734)	-	(11,290,734)
Total net position	$ 7,674,292	$ (8,040,927)	$ 1,487,197	$ 1,120,562

	Valley Senior Services	Fargo Park District Foundation	Valley Senior Services Foundation	Total
Operating Revenues				
Taxes	$ 2,253,030	$ -	$ -	$ 2,253,030
Intergovernmental revenue	4,768,285	276,770	-	5,045,055
Charges for services	869,719	-	-	869,719
Investment earnings	223,780	9,149	49,809	282,738
Grants, trusts and donations	20,835	2,403,299	101,622	2,525,756
Gaming (net of prize payouts)	-	525,425	-	525,425
Other	25,520	5	-	25,525
Total operating revenues	8,161,169	3,214,648	151,431	11,527,248
Operating Expenses				
Wages and salaries	3,923,832	409,602	-	4,333,434
Gaming and concessions	-	364,462	-	364,462
Depreciation/amortization	286,570	-	-	286,570
Fargo Park District Support	-	253,809	-	253,809
Other	3,015,683	67,468	11,964	3,095,115
Total operating expenses	7,226,085	1,095,341	11,964	8,333,390
Operating Income	935,084	2,119,307	139,467	3,193,858
Nonoperating Expenses				
Loss on disposal of capital assets	(5,942)	-	-	(5,942)
Change in Net Position	929,142	2,119,307	139,467	3,187,916
Total Net Position, Beginning	6,745,150	(10,160,234)	1,347,730	(2,067,354)
Total Net Position, End of Year	$ 7,674,292	$ (8,040,927)	$ 1,487,197	$ 1,120,562

Note 1 - Purpose and Administration

The Park District of the City of Fargo (the “Park District”) was created by resolution of the Board of Commissioners of the City of Fargo, Article 19-01 of the Revised Ordinance of 1965. The resolution accepts the provisions, benefits and all amendments of Sections 40-49-02 through 40-49-18, both inclusive, of the North Dakota Century Code. Accordingly, the Park District of the City of Fargo consists of a five-member board elected at regular municipal elections. It is empowered to exercise all powers relative to the operation, maintenance and management of sites or areas devoted to use and accommodation of the public. Such powers include the right to acquire property, construct or improve park property, pass ordinances necessary and requisite to carry into effect the powers granted to the Park Board Commissioners, issue negotiable bonds and borrow money to defray expenses.

Note 2 - Summary of Significant Accounting Policies

Reporting Entity

For financial reporting purposes, the Park District's financial statements include all funds over which the Park Board exercises oversight responsibility. This includes such aspects as appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

Component units are legally separate organizations for which elected officials of the primary government are financially accountable. The Park District may be financially accountable if it appoints a voting majority of the organization’s governing body and is either:

1. able to impose its will on that organization or
2. there is potential for the organization to provide specific financial benefits to or impose financial burdens on the Park District. The Park District may be financially accountable if an organization is fiscally dependent on the Park District.

Based upon the above criteria, the financial statements of Valley Senior Services, Fargo Park District Foundation, and Valley Senior Service Foundation are discretely presented in the accompanying financial statements. Separate financial statements are not issued for these entities. The Park District is not includable as a component unit within another reporting entity.

Valley Senior Services - The Park District is accountable for fiscal matters of Valley Senior Services and designates management of the commission. Valley Senior Services provides services to senior citizens throughout the Red River Valley through a variety of different ways: delivering daily hot meals through Meals On Wheels, finding a sense of community and fostering new friendships at local senior centers, getting to and from appointments with transportation services, connecting seniors with supportive resources, and much more.

Fargo Park District Foundation - The Fargo Park District Foundation is a 501(c)(3) entity having separate legal standing from the Park District. The mission of the Foundation is to enhance the quality of life in the metro area through the development of modernized facilities, new programs and by offering great opportunities for all in the community. The Park District appoints two members of the organization's governing board, a minority amount of the total amount of board members, and there is no fiscal dependence by the organization on the Park District. The Park District provides administrative services to the organization and does not charge for this assistance. One of the undertakings of the Foundation is to be the fundraising entity for the Fargo Parks Sports Center, which is owned and operated by the Park District. The Foundation does not meet the specific financial accountability criteria to be included as a component unit. However, management of the Park District, in their judgment, determined that it would be a benefit to the readers of the financial statements of the Park District to include the Foundation as a discretely presented component unit.

Valley Senior Services Foundation - The Valley Senior Services Foundation is a 501(c)(3) entity having separate legal standing from the discretely presented component unit of the Park District, Valley Senior Services. Valley Senior Services appoints two members of the organization's governing board, a minority amount of the total amount of board members, and there is no fiscal dependence by the organization on Valley Senior Services. The Park District and Valley Senior Services provide administrative services to the organization and do not charge for this assistance. The Foundation does not meet the specific financial accountability criteria to be included as a component unit. However, management of the Park District, in their judgment, determined that it would be a benefit to the readers of the financial statements of the Park District to include the Foundation as a discretely presented component unit.

Government-Wide and Fund Financial Statements

The goal of government-wide financial statements is to present a broad overview of government's finances. The basic statements that form the government-wide financial statements are the statement of net position and the statement of activities. These two statements report information on all of the non-fiduciary activities of the government. Generally, the effect of interfund activity has been removed from these statements.

The statement of activities reports gross direct expenses by function reduced by program revenues. This results in a measurement of net revenue or expense for each of the government's activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues are directly associated with the function and include 1) charges for services and 2) operating or capital grants and contributions that are restricted to a particular function. Tax and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are prepared for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The accounts of the Park District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounts for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Measurement Focus, Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Gaming revenues are recognized upon the satisfaction of the performance obligation to honor the outcome of the game played, which occurs at a point in time.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Park District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenue, permits, charges for services and investment income associated with the current fiscal period are all considered to be susceptible to accrual the major revenues that are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent they are collected in 60 days. All other revenue items are considered to be measurable and available only when the Park District receives cash.

The Park District reports the following major governmental funds:

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

Debt Service Fund - The debt service fund is used to account for annual payments of principal and interest on long-term general obligation debt.

Capital Projects Fund - The capital projects fund is used to account for financial resources used for the construction of major capital assets.

When resources from more than one category are available for use, it is the Park District’s policy to use restricted resources first, then committed, then assigned, and lastly, unrestricted resources as they are needed.

Other Significant Accounting Policies

Budgets

The Park District follows these procedures in establishing the budgetary data reflected in the financial statements:

- At the August board meeting, the Finance Director submits to the Board of Park Commissioners a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

- The final budget must be adopted on or before October 7 and submitted to the county by October 10.

- Budgets are prepared on a basis which is not materially different from the modified accrual (GAAP) basis.

- The legal level of control is at the fund level.

- Formal budgetary integration is employed as a management control device during the period for the general fund and Valley Senior Services.

Cash and Investments

Cash balances from all funds are combined and invested to the extent available in authorized investments. Earnings from such investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

The Park District considers cash equivalents to be certificates of deposit, money market funds, and other highly liquid investments with original maturities of three months or less.

Accounts Receivables and Credit Policy

Accounts receivables are uncollateralized customer obligations due under normal terms requiring payment within 30 days from the invoice date. No allowance for uncollectible accounts has been recorded. After 30 days uncollected receivables are notified, that services will no longer be provided for payment of delinquencies.

Should payment not be received after 180 days the account balance is turned over to a collection agency. The only receivables expected to be collected within one year are property taxes.

Pledges Receivable

Unconditional promises to give are recognized as revenues or gains in the period received as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Until conditional promises to give are recognized as revenue, the amounts are reported a liability using the terminology “donations received in advance.” When considered necessary, an allowance is recorded based on management’s estimate of collectability including such factors as prior collection history, type of contribution, and the nature of fund-raising activity. Management determined no allowance was necessary as of December 31, 2025.

Prepaid Items

Certain cash payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Inventories

The costs of inventory items are recognized as expenditures in governmental funds when used. The inventories are presented on an average cost basis.

Lease Receivables

Lease receivables are recorded by the Park District as the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provision for estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the Park District charges the lessee and are recorded solely within the discretely presented component units.

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historic cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would have been paid to acquire an asset with equivalent service potential on the date of the donation. The Park District maintains a threshold level of $5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the Park District, no salvage value is taken into consideration for depreciation purposes.

Land is not depreciated. Useful lives vary as follows:

Assets	Years
Buildings	10-50
Improvements other than building	10-20
Vehicles	3-10
Equipment	5-10
Office equipment	5-10
Computer equipment	3-10

Right to use leased assets are recognized at the lease commencement date and represent the Park District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the leased asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period varies from 1 to 7 years.

Right to use subscription IT assets are recognized at the subscription commencement date and represent the Park District's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful live of the underlying asset using the straight-line method. The amortization period varies from 3 to 5 years.

Pensions

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

Other Postemployment Benefits

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

Under the provisions of the various employee contracts the Park District provides access to health coverage until age 65 if certain criteria are met. All premiums are funded on a pay-as-you-go basis. This amount was actuarially determined, in accordance with GASB Statement No. 75, at December 31, 2025.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Park District has two items that qualify for reporting in this category. They are the contributions made to pension plans and other postemployment benefits after the measurement date and prior to the fiscal year-end, changes in the net pension liability not included in pension expense reported in the government-wide statement of net position and changes in the net OPEB liability not included in other postemployment expense reported in the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Park District has four types of items that qualify for reporting in this category. The Park District reports unavailable revenues from property taxes and special assessments on the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows related to leases where the Park District is the lessor are reported in the governmental funds balance sheet and statement of net position. The deferred inflows of resources related to leases are recognized as an inflow of resources (revenue) on the straight-line basis over the term of the lease. The other items are changes in the net position liability and other postemployment benefits liability not included in pension expense and OPEB expense reported on the government-wide statement of net position.

Compensated Absences

The Park District recognizes liabilities for compensated absences for leave that has not been used when the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid or settled. The liability is measured using employee pay rates in effect at year-end and includes applicable salary-related payments that are directly and incrementally associated with the leave. Vacation leave is accrued based on accumulated earned leave expected to be used or paid. Sick leave is evaluated based on the Park District's policies and historical usage patterns to determine the amount, if any, that is more likely than not to be used or otherwise settled.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are amortized over the life of the related bond issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Lease liabilities represent the Park District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the Park District.

Subscription liabilities represent the Park District's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of the subscription payments are discounted based on a borrowing rate determined by the Park District.

Fund Balance

The following classifications describe the relative strength of the spending constraints:

Nonspendable Fund Balance - amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.

Restricted Fund Balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed Fund Balance - amounts constrained to specific purposes by the Park District itself, using its highest level of decision-making authority (i.e., Board of Park Commissioners). To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance - amounts the Park District intends to use for a specific purpose. Intent can be expressed by the Board or by an official or body to which the Board delegates the authority.

Unassigned Fund Balance - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board of Park Commissioners establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows in the Park District's financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Gaming Taxes

The state of North Dakota assesses a tax on gaming adjusted gross proceeds. Gaming taxes are recorded when gaming revenue is recognized.

Adoption of New Accounting Standard

As of January 1, 2025, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was no effect of the implementation of this standard on disclosures during the year.

Note 3 - Cash and Investments

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to the Park District. State statutes require that insurance, surety bonds or collateral protect all Park District deposits. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds (140% in the case of mortgage notes pledged).

Investments

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

Cash and investments of the Park District (including the Component Units) at December 31, 2025, are as follows:

	Carrying Value	
Primary Government		
Cash		
Petty cash	$ 11,750	
Demand Deposits and Negotiated Savings	9,946,022	$ 9,957,772
Investments		
Certificates of Deposit	12,000,000	
US Government Obligations	7,649,959	19,649,959
Total primary government		29,607,731
Component Units		
Cash		
Petty cash	150	
Demand deposits	10,205,157	10,205,307
Investments		
Certificates of Deposit	1,340,055	
US Government Obligations	130,897	1,470,952
Total component units		11,676,259
Total		$ 41,283,990

Interest Rate Risk

The Park District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

North Dakota Century Code limits the type of investments that can be purchased by the Park District. The investment must have pledged collateral or be backed by the Federal Government. Examples would be U.S. Treasury Bills, U.S. Treasury Notes, U.S. Treasury Strips, etc.

The Park District can enter into short and long-term investments. A short term will be defined as investments with a maturity of less than eighteen months. A long term will be defined as investments with a term in excess of eighteen months. All long-term investments will require approval by the Finance Committee prior to purchasing the investment. The Director of Finance is responsible for selecting and purchasing short term investments.

The following table summarizes the investment maturities of the investments of the Park District and its Component Units.

		Maturities (in Years)	
Investment Type	Fair Value	< 1	1 - 5
Primary Government			
Certificates of Deposit	$ 12,000,000	$ 12,000,000	$ -
US Government Obligations	7,649,959	7,649,959	-
Total Primary Government	$ 19,649,959	$ 19,649,959	$ -
Component Unit			
Certificates of Deposit	$ 1,340,055	$ 652,245	$ 687,810
Equities	68,941	68,941	-
Fixed income	34,745	34,745	-
Money markets	27,211	27,211	
	$ 1,470,952	$ 783,142	$ 687,810

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As outlined above, Park District policy limits the type of investments allowed to reduce the amount of credit risk to the portfolio.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Park District has no policy limiting the amount that can be invested in any one issuer. The Park District maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. At December 31, 2025, the Park District had approximately $12,343,000, in excess of FDIC-insured limits, which were covered by insurance or collateral pledged and held in the Park District's name.

Fair Value

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Park District has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in active markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level - Inputs to the valuation methodology that are unobservable and significant to the fair value measurement.

The asset’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table presents the assets measure at fair value on a recurring basis at December 31, 2025:

Investment Type	Total	Level 1	Level 2	Level 3
Primary Government				
Certificates of Deposit	$ 12,000,000	$ 12,000,000	$ -	$ -
US Government Obligations	7,649,959	7,649,959	-	-
Total Primary Government	$ 19,649,959	$ 19,649,959	$ -	$ -
Component Unit				
Certificates of Deposit	$ 1,340,055	$ 1,340,055	$ -	$ -
Equities	68,941	-	68,941	-
Fixed income	34,745	-	34,745	-
Money markets	27,211	27,211	-	-
	$ 1,470,952	$ 1,367,266	$ 103,686	$ -

U.S. Government and Agency securities, money market mutual funds, and certificates of deposit classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for these securities. Corporate bonds, municipal bonds, corporate commercial paper, bond and equity mutual funds classified in Level 2 of the fair value hierarchy are valued using techniques such as quoted prices for similar investments in active and inactive markets as well as inputs other than quoted prices that are observable for these assets.

Note 4 - Property Taxes

All real estate is assessed on the current value as of February 1 of each year. Property taxes are attached as an enforceable lien on the real estate and become due on January 1 of the year following the assessment date.

A five percent reduction of the taxes is allowed if the taxes are paid in full by February 15. Penalty and interest are added on March 1, if the first half of the taxes is not paid. Additional penalty and interest are added October 15 to those taxes which are not paid.

Taxes are collected by the Cass County Treasurer and remitted to the Park District on a monthly basis by the Cass County Auditor.

Note 5 - Pledges Receivable

Pledges receivable consist of promises to give from individuals, businesses, and private foundations. These donations are restricted for the construction of the Fargo Parks Sports Center, which began construction in 2022 and went into service in January 2025, donations are reported on the financial statements of the Fargo Park District Foundation, a discretely presented component unit. At December 31, 2025, total pledges committed and received are as follows:

Pledges		
Cash	$ 14,513,500	
In-kind	8,055,800	
		$ 22,569,300
Less: Cash and In-Kind Pledges Received Through December 31, 2025		(12,830,501)
Outstanding Commitments/Pledges Receivable at December 31, 2025		$ 9,738,799

Revenue is recognized on these pledges when all eligibility requirements are met, provided that the promise is verifiable and the resources are measurable and probability of collection. Certain pledges have purpose restrictions and/or time requirements and in those instances, the pledge amounts are reported as donations received in advance. As of and for the year ended December 31, 2025, the following is the recognition of the pledges receivable on the financial statements of the Fargo Park District Foundation:

Total Pledges	$ 22,569,300
Revenue Recognized Through December 31, 2025	(13,430,109)
Unearned Revenue Related to Pledges as of December 31, 2025	$ 9,139,191

Note 6 - Capital Assets

Capital asset activity for the year ended December 31, 2025 is as follows:

	Balance January 1, 2025	Increases and Transfers	Decreases and Transfers	Balance December 31, 2025
Governmental Activities				
Capital assets, not being depreciated/amortized				
Land	$ 32,056,663	$ -	$ -	$ 32,056,663
Construction in progress	135,975,385	9,321,653	143,349,648	1,947,390
Capital assets, not being depreciated/amortized	168,032,048	9,321,653	143,349,648	34,004,053
Capital assets, being depreciated/amortized				
Buildings	70,877,276	138,606,332	820,000	208,663,608
Improvements other than buildings	52,354,945	3,827,738	-	56,182,683
Machinery and equipment	19,743,357	3,884,344	603,272	23,024,429
Right-to-use lease assets	355,032	-	-	355,032
Right-to-use subscription IT assets	153,649	253,018	-	406,667
Capital assets, being depreciated/amortized	143,484,259	146,571,432	1,423,272	288,632,419
Less accumulated depreciation/amortization for				
Buildings	31,669,829	4,420,308	820,000	35,270,137
Improvements other than buildings	16,589,995	1,817,764	-	18,407,759
Machinery and equipment	12,523,923	1,357,441	470,995	13,410,369
Right-to-use lease assets	158,295	75,823	-	234,118
Right-to-use subscription IT assets	74,599	72,604	-	147,203
Accumulated depreciation/amortization	61,016,641	7,743,940	1,290,995	67,469,586
Net capital assets, depreciated/ amortized	82,467,618	138,827,492	132,277	221,162,833
Total capital assets, net	$ 250,499,666	$ 148,149,145	$ 143,481,925	$ 255,166,886

Depreciation/amortization expense for the year ended December 31, 2025 was charged to the following functions/programs:

Governmental Activities	
General government	$ 14,752
Recreation	6,769
Concessions	9,582
Golf	918,621
Facilities	3,308,375
Neighborhood parks	1,741,915
Swimming pools	501,126
Courts Plus	316,475
Maintenance	926,325
Total depreciation/amortization expense - governmental activities	$ 7,743,940

Capital asset activity for the Valley Senior Services (Component Unit) for year ended December 31, 2025 is as follows:

	Balance January 1, 2025,	Increases and Transfers	Decreases and Transfers	Balance December 31, 2025
Component Unit - Valley Senior Services				
Capital assets, being depreciated/amortized				
Buildings	$ 1,383,119	$ -	$ -	$ 1,383,119
Machinery and equipment	1,334,332	366,695	98,430	1,602,597
Right-to-use lease assets	241,860	23,921	-	265,781
Capital assets, being depreciated/amortized	2,959,311	390,616	98,430	3,251,497
Less accumulated depreciation/amortization for				
Buildings	779,906	61,921	-	841,827
Machinery and equipment	903,732	156,397	92,488	967,641
Right-to-use lease assets	166,910	68,252	-	235,162
Accumulated depreciation/amortization	1,850,548	286,570	92,488	2,044,630
Total capital assets, net	$ 1,108,763	$ 104,046	$ 5,942	$ 1,206,867

Note 7 - Leases

Lessor Activities

The Park District has accrued a receivable for dedicated turf and court use at the Sports Complex. The remaining receivable for the lease was $4,889,488 at December 31, 2025. Deferred inflows related to the lease were $4,815,957 at December 31, 2025. Interest revenue recognized on this lease was $170,702 for the year ended December 31, 2025. Principal receipts of $179,928 were recognized during the fiscal year. The interest rate on the lease was 3.41%.

The Park District has also entered into a lease for restaurant space. The agreement calls for payments that are completely variable and therefore was not included in lease receivable or deferred inflow of resources for leases. These variable payments are a result of the underlying lease measured not on a fixed rate, but rather variable due to the underlying payments derived from a percentage of sales. A total of $45,747 was recognized as revenue from these variable payments for the year ended December 31, 2025.

The Fargo Park District Foundation, a component unit of the Park District, has accrued receivables for signage and naming rights to various components of the Fargo Parks Sports Center. The remaining receivable for these leases was $5,437,597 for the year ended December 31, 2025. Deferred inflows related to this lease were $9,553,718 as of December 31, 2025. Interest revenue recognized on these leases was $146,092 for the year ended December 31, 2025. Principal receipts of $1,132,169 were recognized during the fiscal year. The interest rate on the lease was 2.64%. Final receipt is expected in fiscal year 2032.

Lessee Activities

The Park District has entered into lease agreements for equipment, office equipment, land, and a building. The Park District is required to make principal and interest payments through 2028. The lease liability was valued using a discount rate of 2.64%, based on the District's incremental borrowing rate at the inception of the leases. The total amount of right to use leased assets, and the related accumulated amortization on right to use leased assets was $355,032 and $234,118, as of December 31, 2025, respectively. The Park District recognized amortization expense of $75,823 and interest expense of $4,263 related to leases during the year ended December 31, 2025. Leases payable are liquidated by the general fund.

Remaining principal and interest payments on leases are as follows:

	Principal	Interest	Total
2026	$ 64,516	$ 2,587	$ 67,103
2027	53,769	912	54,681
2028	5,058	134	5,192
	$ 123,343	$ 3,633	$ 126,976

Valley Senior Services, a component unit of the Park District, has entered into lease agreements for building space and office equipment. Valley Senior Services is required to make principal and interest payments through 2026. The lease liability was valued using a discount rate of 2.64% to 3.41%, based on the District's incremental borrowing rate at the inception of the leases. The total amount of right to use leased assets, and the related accumulated amortization on right to use leased assets was $265,781 and $235,162, as of December 31, 2025, respectively. Valley Senior Services recognized amortization expense of $68,252 and interest of $1,168 related to leases during the year ended December 31, 2025. Leases payable of Valley Senior Services are liquidated by the Valley Senior Services fund.

Remaining principal and interest payments on leases of Valley Senior Services are as follows:

	Principal	Interest	Total
2026	$ 17,384	$ 759	$ 18,143
2027	8,039	361	8,400
2028	6,211	89	6,300
	$ 31,634	$ 1,209	$ 32,843

Note 8 - Subscription-Based Information Technology Arrangements (SBITAs)

The Park District has entered into various SBITA contracts for computer software. The Park District is required to make principal and interest payments through November 2029. The SBITA contracts have and interest rate of 3.29 – 3.41%, based on the Park District's incremental borrowing at the inception of the subscriptions. The total amount of right to use subscription assets, and the related accumulated amortization on right to use subscription assets was $406,667 and $147,203, as of December 31, 2025.

Remaining principal and interest payment on subscriptions are as follows:

	Principal	Interest	Total
2026	$ 66,589	$ 6,462	$ 73,051
2027	59,422	4,191	63,613
2028	30,726	2,165	32,891
2029	32,761	1,117	33,878
	$ 189,498	$ 13,935	$ 203,433

Note 9 - Long-Term Debt

	Balance January 1, 2025	Additions	Retirements	Balance December 31, 2025	Due Within One Year
Governmental Activities					
Notes payable	$ 1,500,000	$ -	$ 65,000	$ 1,435,000	$ 70,000
Financed purchases payable	1,611,809	-	348,419	1,263,390	357,059
General obligation and refunding improvement bonds	81,550,000	-	4,154,545	77,395,455	4,280,890
Unamortized bond premium	5,536,236	-	315,377	5,220,859	315,377
Leases payable	186,182	-	62,839	123,343	64,516
Subscription IT liabilities	42,888	253,018	106,408	189,498	66,589
Special assessments	12,658,691	685,324	1,214,417	12,129,598	1,214,417
Compensated absences*	1,407,999	173,480	-	1,581,479	1,581,479
	$ 104,493,805	$ 1,111,822	$ 6,267,005	$ 99,338,622	$ 7,950,327
Component Unit					
Leases payable	$ 63,973	$ 23,921	$ 56,260	$ 31,634	$ 17,384
Line of credit	10,096,076	-	1,956,500	8,139,576	2,203,475
Compensated absences*	267,327	5,416	-	272,743	272,743
	$ 10,427,376	$ 29,337	$ 2,012,760	$ 8,443,953	$ 2,493,602

*Change in compensated absences is presented as the net change.

Notes Payable

Payee	Interest Rate	Maturity Date	Final Balance December 31, 2025
Governmental Activities			
Fargo Public Schools	3.00-4.00%	08/01/41	$ 1,435,000

Future maturities on notes payable:

	Principal	Interest	Total
2026	$ 70,000	$ 50,148	$ 120,148
2027	70,000	47,348	117,348
2028	75,000	44,548	119,548
2029	75,000	41,548	116,548
2030	80,000	38,548	118,548
2031 - 2035	435,000	154,823	589,823
2036 - 2040	515,000	76,853	591,853
2041	115,000	4,198	119,198
	$ 1,435,000	$ 458,014	$ 1,893,014

Notes payable are liquidated by the general fund and debt service fund.

Financed Purchases Payable

Payee	Effective Interest Rate	Final Maturity	Balance December 31, 2025 Present Value
Governmental Activities			
Park Maintenance Facility	2.65%	04/01/31	$ 790,149
Courts Plus Lease - fitness equipment, roof, and indoor playground equipment	2.39%	08/15/27	473,241
			$ 1,263,390

Capital assets and related accumulated depreciation under financed purchase plans are as follows:

Buildings	$ 5,602,601
Less accumulated depreciation	(3,185,834)
Total	$ 2,416,767

The present value of future minimum lease payments is as follows:

	Principal	Interest	Total
2026	$ 357,059	$ 32,250	$ 389,309
2027	365,914	23,395	389,309
2028	129,851	14,321	144,172
2029	133,292	10,880	144,172
2030	136,824	7,348	144,172
2031	140,450	3,722	144,172
	$ 1,263,390	$ 91,916	$ 1,355,306

Financed purchases payable are liquidated by the general fund.

General Obligation and Refunding Improvement Bonds

Issue	Date	Final Maturity Date	Interest Rates	Original Issue	Outstanding Debt 12/31/2025
Governmental Activities					
Refunding Improvement 2015	09/01/15	11/01/40	3.50%	$ 1,545,000	$ 1,100,000
Refunding Improvement 2016	09/01/16	05/01/41	2.00%-3.00%	5,435,000	3,575,000
Refunding Improvement 2017A	10/10/17	05/01/42	3.00%-3.25%	1,285,000	980,000
General Obligation Refunding 2017B	10/10/17	04/01/29	3.00%	3,310,000	1,130,000
Refunding Improvement 2018A	10/02/18	05/01/43	3.00%-4.00%	2,290,000	1,815,000
Refunding Improvement 2019A	10/10/19	05/01/37	2.54%	635,000	440,000
Refunding Improvement 2021A	07/28/21	05/01/39	.45%-2.00%	1,245,000	885,000
General Obligation 2022A	04/07/22	05/01/42	4.00-5.00%	38,825,000	35,070,000
General Obligation Refunding 2022B	03/29/22	05/01/29	3.00-4.00%	4,250,000	1,830,000
General Obligation 2023A	10/19/23	05/01/43	4.38-5.00%	30,415,000	27,905,000
General Obligation 2023B	11/01/23	05/01/43	2.00%	2,800,000	2,665,455
				$ 92,035,000	$ 77,395,455

Future maturities on general obligations and refunding improvement bonds:

	Principal	Interest	Total
2026	$ 4,280,890	$ 3,115,874	$ 7,396,764
2027	3,607,249	2,948,563	6,555,812
2028	3,703,622	2,793,089	6,496,711
2029	3,830,008	2,631,549	6,461,557
2030	3,746,408	2,466,578	6,212,986
2031 - 2035	20,613,536	9,891,108	30,504,644
2036 - 2040	24,505,699	5,319,803	29,825,502
2041 - 2043	13,108,043	729,740	13,837,783
	$ 77,395,455	$ 29,896,304	$ 107,291,759

Bonds payable are liquidated by the debt service fund.

Leases Payable

Leases payable consist of lease obligations as described in Note 7. Leases payable of the Park District are liquidated by the general fund. Leases payable of the component units are liquidated by Valley Senior Services.

Subscription IT Liabilities

Subscription IT liabilities consist of subscription obligations as described in Note 8. Subscription IT liabilities of the Park District are liquidated by the general fund.

Special Assessments

Uncertified special assessments of $12,129,598 are due to the City of Fargo on various properties owned by the Park District. Principal and interest payments on the special assessments are recorded in the debt service fund.

The Park District had special assessments of $685,324 levied in 2025 by the City of Fargo for multiple properties added by the Park District in 2025. Specials are due at various dates through 2044.

Compensated Absences

This amount consists of payments for vacation and sick pay benefits that are accrued for as discussed in Note 2.

Line of Credit

During the year ended December 31, 2024, the Fargo Park District Foundation obtained a Line of Credit from a financial institution for a loan of up to $25,000,000 to be used for construction costs of the Fargo Parks Sports Center. The loan provided interim financing for the project costs that will be funded by pledges received by the Fargo Park District Foundation. The loan provides for advances limited to 90% of all eligible outstanding cash pledges receivable, with an interest rate of 0% and a 10-year term. At December 31, 2025, the balance outstanding was $8,139,576.

Future maturities on the Line of Credit consist of principal payments of:

2026	$ 2,009,975
2027	1,879,975
2028	1,834,975
2029	1,734,975
2030	679,676
	$ 8,139,576

Note 10 - Other Post-Employment Benefits

The Park District of the City of Fargo provides two other post-employment benefit plans. OPEB liabilities are liquidated from the General Fund. Disclosures relating to these plans are as follows:

North Dakota Public Employees Retirement System

A. Plan Description

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDAC Chapter 71-06 for more complete information.

The NDPERS OPEB plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the PERS, the HPRS, and Judges retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. . Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The Retiree Health Insurance Credit Fund is ad-vance-funded on an actuarially determined basis.

Responsibility for administration of the NDPERS defined benefit OPEB plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Gover-nor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

B. OPEB Benefits

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as "prefunded credit applied" on the Statement of Changes in Plan Net Position for the OPEB trust funds. Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

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

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The benefits are equal to $5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

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

At December 31, 2025, the Park District reported a liability of $224,566 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Park District's proportion of the net OPEB liability was based on the Park District's share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers. At June 30, 2025, the Park District's proportion was 0.341417 percent, which was a decrease of 0.022310 percent from its proportion measured as of June 30, 2024.

For the year ended December 31, 2025, the Park District recognized OPEB expense of $31,167. At December 31, 2025, the Park District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,150	$ 3,264
Changes of assumptions	19,469	19,332
Net difference between projected and actual earnings on OPEB Plan Investments	-	43,229
Changes in proportion and differences between employer Contributions and Proportionate Share of Contributions	2,721	22,411
Employer contributions subsequent to the measurement date	20,112	-
Total	$ 43,452	$ 88,236

The $20,112 reported as deferred outflows of resources related to OPEB resulting from Park District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2026.

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

Year Ended December 31,	
2026	$ 6,931
2027	(36,942)
2028	(25,685)
2029	(9,200)

D. Actuarial Assumptions

The total OPEB liability in the July 1, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	N/A
Investment rate of return	5.75%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the Mortality Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 107% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 113% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 87% for males and 88% for females. Mortality rates are projected from 2010 using the MP-2021 scale.

The long-term expected investment rate of return assumption for the RHIC fund was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2025 are summarized in the following table:

Asset Class	Target Allocation	Real Rate of Return
Large Cap Domestic Equities	37.00%	4.00%
Small Cap Domestic Equities	7.00%	6.00%
Domestic Fixed Income	27.00%	3.29%
International Equities	29.00%	7.00%

E. Discount Rate

The discount rate used to measure the total OPEB liability was 5.75%. The projection of cash flows used to determine the discount rate assumed plan member and statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

F. Sensitivity of the Park District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Plans as of June 30, 2025, calculated using the discount rate of 5.75 percent, as well as what the RHIC net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current rate:

	1% Decrease (4.75%)	Current Discount Rate (5.75%)	1% Increase (6.75%)
Employer's Proportionate Share of the OPEB Liability	$ 429,544	$ 224,566	$ 217,201

Fargo Park District Health Insurance Plan

A. Plan Description

The Fargo Park District Health Insurance Plan is a single-employer plan, covering employees of the Park District and its component unit Valley Senior Services. The plan is administered by Blue Cross Blue Shield of North Dakota. Benefit terms are established and amended by the Board of Commissioners.

All employees are allowed to participate in the Park District’s health insurance plan after retirement. This plan covers active and retired employees. At retirement, employees of the District may continue to participate in the Park District's group insurance plan that the employee was enrolled immediately prior to retirement. Participants must retire between the ages of 62 and 65, and benefit eligibility ends at retiree's age 65.

B. Benefits Provided

Eligible participants and their dependents have access to other post-employment benefits of blended medical premiums of $909 for single coverage, $1,618 for single + child coverage, and $2,416 for family coverage. The implicit rate subsidy is only until Medicare eligibility. The Park District will make the same contribution for eligible participants who retire between the ages of 62 and 65 as it does for active employees. The Park District currently pays 75% of the premium for single, single plus dependent or family coverage. Park District contributions and coverage on the group's medical plan ceases once the retiree has reached age 65.

C. Employees Covered by Benefit Terms

At the valuation date of December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	117
Active employees electing coverage	1
Active employees waiving coverage	28
	146

D. Total OPEB Liability

The Park District's total OPEB liability was measured as of December 31, 2024, and was determined by an actuarial valuation as of December 31, 2023.

E. Actuarial Assumptions

The total OPEB liability in the December 31, 2023, measurement was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25 percent
Discount rate	4.08 percent
Healthcare cost trend rates	6.80 percent in FY2025, gradually decreasing over several decades to an ultimate rate of 4.00 percent in FY2075 and later years.
Mortality	PubG-2010 General mortality tables projected with generational mortality improvement using scale MP-2021

The actuarial assumptions used in the December 31, 2023, measurements were based on actual District experience, or are drawn from the July 1, 2023, NDPERS actuarial valuation and the 2015-2019 Actuarial Experience Study for the City of Fargo Employees' Pension Plan.

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the index rate for 20-year, tax-exempt municipal bonds.

F. Changes in the Total OPEB Liability

Balance at January 1, 2025	$	646,444
Changes from the Prior Year		
Service cost		61,015
Interest cost		26,432
Assumption changes		(13,776)
Benefit Payments		(12,667)
Net Change		61,004
Balance at December 31, 2025	$	707,448

G. Sensitivity of the Total OPEB Liability to Changes in Discount Rate and the Healthcare Cost Trends Rate

The following presents the total OPEB liability of the Park District, as well as what the Park District's total OPEB liability would be if it were calculated using a discount rate one percentage point lower and one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount Rate	3.08%	4.08%	5.08%
Total OPEB Liability	$ 664,400	$ 707,448	$ 752,533

The following presents the total OPEB liability of the Park District, as well as what the Park District's total OPEB liability would be if it were calculated using a discount rate one percentage point lower and one percentage point higher than the current healthcare trend rates:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Medical Trend Rate	5.80%, gradually decreasing to 3.00%	6.80%, gradually decreasing to 4.00%	7.80%, gradually decreasing to 5.00%
Total OPEB Liability	$ 791,602	$ 707,448	$ 636,057

H. OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the Park District recognized OPEB expense of $28,148. At December 31, 2025, the Park District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ -	$ 107,642
Changes of Assumptions	56,929	194,411
Contributions Between Measurement Date and Reporting Date	11,631	-
Total	$ 68,560	$ 302,053

The $11,631 reported as deferred outflows of resources arising from contributions between the measurement date and reporting date will be recognized as OPEB expense in the year ended December 31, 2026. Other amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in the OPEB expense as follows:

Years Ended December 31,	OPEB Expense Amount
2026	$ (61,552)
2027	(59,823)
2028	(50,808)
2029	(42,123)
2030	(29,642)
Thereafter	(1,176)

Total of All OPEB Plans

OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for all OPEB plans in which the Park District participates are included in the financial statements as follows:

	Primary Government Governmental Activities	Component Unit Valley Senior Services	Total
OPEB Liability			
NDPERS	$ 224,566	$ -	$ 224,566
Fargo Park District	597,244	110,204	707,448
	$ 821,810	$ 110,204	$ 932,014
Deferred Outflows of Resources			
NDPERS	$ 43,452	$ -	$ 43,452
Fargo Park District	57,880	10,680	68,560
	$ 101,332	$ 10,680	$ 112,012
Deferred Inflows of Resources			
NDPERS	$ 88,236	$ -	$ 88,236
Fargo Park District	255,000	47,053	302,053
	$ 343,236	$ 47,053	$ 390,289
OPEB Expense			
NDPERS	$ 31,167	$ -	$ 31,167
Fargo Park District	9,444	18,704	28,148
	$ 40,611	$ 18,704	$ 59,315

Note 11 - Defined Benefit Pension Plans

The Park District of the City of Fargo contributes to two defined pension plans, the City of Fargo Pension Plan, a cost-sharing, multi-employer defined benefit plan administered by the City of Fargo, and the Main System of the North Dakota Public Employees Retirement System (NDPERS), a cost-sharing, multi-employer defined benefit plan administered by the North Dakota Public Employees Retirement System. On April 1, 2008, all Park District full-time benefited employees were allowed to remain with the City of Fargo Pension Plan or enroll with the North Dakota Public Employee Retirement System. All benefited employees hired after March 31, 2008, are required to participate with North Dakota Public Employee Retirement System. Pension liabilities are liquidated from the General Fund for governmental activities. Disclosures relating to these plans are as follows:

City of Fargo Pension Plan

A. Plan Description

The Park District's pension plan is a cost-sharing multiple employer public employee retirement system. The plan, the Fargo City Employees' Pension Plan, is integrated with social security and, therefore, is considered a supplemental plan. The plan administrator is the City of Fargo. All full-time Park District employees hired before April 1, 2008, are eligible for participation in the pension plan.

As of January 1, 1986, participation in the plan was mandatory for new hires. Prior to this, employees were given the option to participate. At April 1, 2008, full-time benefited employees were given the option to continue with the City of Fargo Pension Plan or enroll in the NDPERS main system.

Management of the plan consists of 7 members; the Mayor of the City of Fargo, City Attorney of the City of Fargo, City Auditor of the City of Fargo, Director of Finance of the City of Fargo, and 4 at large members elected by all plan members. Elected members serve 2-year terms.

B. Benefits Provided

Employees under a discounted annuity formula may be eligible for early, normal or disability retirement. The plan permits early retirement at age 55. Normal retirement age for full benefits is age 65 or when an employee's age plus their years of service as a full-time city employee reaches a sum of 90.

Employee death benefits of $20,000 are paid to a designated beneficiary for a participant who dies prior to retirement. If a participant dies after retirement, the designated beneficiary will receive a $3,000 death benefit.

All participants are eligible for a full refund of their contributions plus interest at 5%. Upon termination of employment prior to retirement age, participants may elect a deferred vested benefit to begin between ages 55-65 or a lump sum payment. Lump sum settlements are allowable up to age 55. Lump sum payments are computed as the greater of the actuarial value of plan assets or the "cash balance" in their plan account. The cash balance consists of the employee contributions, plus one-half of the employer's contribution since January 1, 1990, plus interest at 5%.

Benefit provisions are established under the authority of the City Commission.

C. Contributions

Participant employees contribute to the plan at a rate of 6.5% of salary and the employers contribute at a rate of 8.0% of regular salary for all employees including non-participants. The contribution rates are established by local ordinance, and the employer contribution rate set by the Fargo City Commission. Costs of administering the plan are financed by the employer and employee contributions, and by the Plan's investment earnings. For the year ended December 31, 2025, contributions totaled $51,872 and $82,342 for employees and the Park District, respectively.

Detailed information about the contributions to the City of Fargo Pension Plan is available in a separately issued City of Fargo Pension Plan report.

D. Pension Costs

At December 31, 2025, the Park District reported a negative liability of $34,012 for its proportionate share of the City of Fargo Pension Plan’s net pension liability. The net pension liability was measured as of December 31, 2025 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2025. The Park District's proportion of the net pension liability was based on the Park District's contributions received by the City of Fargo Pension Plan during the measurement period for employer payroll paid dates from January 1, 2025 through December 31, 2025, relative to the total plan contributions received from the City of Fargo. The Park District's proportionate share was 12.55 percent at the end of the measurement period and 11.18 at the beginning of the measurement period.

For the year ended December 31, 2025, the Park District recognized pension expense of $238,244 for its proportionate share of the City of Fargo Pension Plan’s pension expense. At December 31, 2025, the Park District reported its proportionate share of the City of Fargo Pension Plan’s deferred outflows of resource and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 35,515	$ 13,096
Changes of Assumptions	198,130	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	495,801
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,486	70,745
Total	$ 260,131	$ 579,642

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2026	$ 230,852
2027	(230,381)
2028	(191,306)
2029	(128,676)

E. Actuarial Assumptions

The total pension liability in the December 31, 2025 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.00-6.50%, based on years of service
Investment rate of return	6.50%, net of investment expenses

For active members, inactive members and healthy retirees, mortality rates were based on the PubG-2016 General amount-weighted mortality tables with generational projection using scale MP-2021.

The actuarial assumptions used were based on analysis documented in the January 1, 2020 -December 31, 2024 Actuarial Experience Review report dated September 4, 2025.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These asset class estimates are combined to produce the portfolio long-term expected rate of return. This is accomplished by weighting the expected future real arithmetic rates of return by the current asset allocation percentage (or target allocation, if available); adjusting for the difference between arithmetic and geometric average returns; and adding expected inflation (2.50%). All results are then rounded to the nearest quarter percentage point.

The best-estimates of expected future asset class returns were published in the 2025 Survey of Capital Market Assumptions produced by Horizon Actuarial Services. These expected returns, along with expected asset class standard deviations and correlation coefficients, are based on Horizon's annual survey of investment advisory firms. The expected inflation assumption was developed based on an analysis of historical experience blended with forward-looking expectations available in market data.

Best-estimates of geometric real and nominal rates of return for each major asset class included in the pension plan's asset allocation as of the measurement date are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity - Large Cap	20.00%	7.00%
Domestic Equity - Small/Mid Cap	10.00%	7.38%
International Equity - Developed	7.50%	7.35%
International Equity - Emerging	5.00%	7.91%
Domestic Fixed Income - Core	7.50%	5.10%
Domestic Fixed Income - Long Duration	2.50%	5.28%
Domestic Fixed Income - High Yield	5.00%	6.33%
International Fixed Income - Developed	5.00%	3.99%
International Fixed Income - Emerging	2.50%	6.30%
Cash Equivalents	5.00%	3.59%
Inflation Protected Securities	5.00%	4.41%
Real Estate	7.50%	6.38%
Hedge Funds	5.00%	6.24%
Commodities	2.50%	4.76%
Infrastructure	2.50%	7.52%
Private Equity	5.00%	9.63%
Private Debt	2.50%	8.08%

F. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent as of December 31, 2025. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the December 31, 2025, Actuarial Valuation Report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members as of December 31, 2025. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of December 31, 2025.

G. Pension Liability Sensitivity

The following presents the Park District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 761,869	$ (34,012)	$ (717,585)

H. Pension Plan Fiduciary Net Position

Detailed information about the City of Fargo Pension Plan's fiduciary net position is available in a separately issued City of Fargo Pension Plan report. That report may be obtained by writing to the City of Fargo at 200 3rd St N, Fargo, North Dakota 58102; or by calling (701)-241-1333.

North Dakota Public Employee Retirement System

A. Plan Descriptions

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

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of eleven members. The Governor is responsible for appointing three other members in addition to the Chairman of the Board. Four members are appointed by legislative management, and the remaining three Board members are elected from active employees currently contributing to PERS.

B. Benefits Provided

Pension Benefits

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Member of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). For members hired on or after January 1, 2016 the Rule of 85 was be replaced with the Rule of 90 with a minimum age of 60. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members hired on or after January 1, 2020 the 2.00% multiplier was replaced with a 1.75% multiplier. The plan permits early retirement at ages 55-64 with three or more years of service.

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

Death and Disability Benefits

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

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

Refunds of Member Account Balance

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

C. Contributions

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 8.12% of covered compensation. For members hired on or after January 1, 2020 member contribution rates are 7% and employer contribution rates are 9.26% of covered compensation.

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

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

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

At December 31, 2025, the Park District reported a liability of $8,671,963 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Employer's proportion of the net pension liability was based on the Employer's share of covered payroll in the Main System pension plan relative to the covered payroll of all participating Main System employers. At July 1, 2025 the Park District's proportion was 0.5454 percent, which was an increase of 0.0280 percent from its proportion measured as of July 1, 2024.

For the year ended December 31, 2025, the Park District recognized pension revenue of $62,177. At December 31, 2025, the Park District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 468,523	$ -
Changes of Assumptions	900,733	2,401,783
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	766,276
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,506,117	-
Employer Contributions Subsequent to the Measurement Date	561,453	-
Total	$ 3,436,826	$ 3,168,059

The $561,453 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended December 31, 2026.Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2026	$ 561,192
2027	(434,254)
2028	(194,315)
2029	(225,309)

E. Actuarial Assumptions

The total pension liability in the July 1, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.5% to 17.75% including inflation
Investment rate of return	6.50%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the Sex-distinct Pub-2010 table for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2021 scale.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	31.9%	5.03%
International Equity	19.1%	6.10%
Private Equity	7.0%	8.30%
Domestic Fixed Income	23.0%	2.32%
Global Real Assets	19.0%	5.47%

F. Discount Rate

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

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 5.20%; and the resulting Single Discount Rate is 6.50%.

G. Pension Liability Sensitivity

The following presents the Park District's proportionate share of the net pension liability calculated using the discount rate of 6.50 percent, as well as what the Park District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Employer's Proportionate Share of the Net Pension Liability	$ 12,935,397	$ 8,671,963	$ 5,130,455

H. Pension Plan Fiduciary Net Position

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

Total of All Pension Plans

Net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense for all pension plans in which the Park District participates are included in the financial statements as follows:

	Governmental Activities
Pension Liability	
City of Fargo	$ (34,012)
NDPERS	8,671,963
	$ 8,637,951
Deferred Outflows of Resources	
City of Fargo	$ 260,131
NDPERS	3,436,826
	$ 3,696,957
Deferred Inflows of Resources	
City of Fargo	$ 579,642
NDPERS	3,168,059
	$ 3,747,701
Pension Expense	
City of Fargo	$ 238,244
NDPERS	(62,177)
	$ 176,067

Note 12 - Defined Contribution Pension Plan

The Park District participates in the North Dakota Public Employee Retirement System Defined Contribution Retirement Plan (the "Plan"), a statewide defined contribution pension plan administered by NDPERS. The Plan provides retirement benefits to participating public employees based solely on accumulated contributions to each member's individual account, plus investment earnings thereon. Benefit terms and contribution requirements are established by North Dakota Century Code Chapter 54-52. Under the Plan, each employee maintains an individual account, and the Park District's obligation is limited to contributing a specified percentage of payroll to that account – the Park District has no further commitment to provide future pension benefits beyond these contributions. Participants vest immediately in their own contributions and investment earnings, and vest in the Park District's contributions as follows:

Upon completion of two years of service	50%
Upon completion of three years of service	75%
Upon completion of four years of service	100%
Upon attainment of age 65 while an employee	100%

Non-vested account balances forfeited by employees who leave employment are used to cover Plan administrative expenses, per Plan policy.

Contributions

During the year ended December 31, 2025, employees were required to contribute 4.00% of covered payroll and the Park District was required to contribute 5.26%, as required by State law. Employees may elect to contribute up to an additional 3.0% of gross wages which will be matched by an equal Park District contribution. The Park District recognized pension expense of $42,863 for the year, equal to its required contributions, which was reported as an expenditure in the applicable funds.

Note 13 - Medical Self-Insurance

The Park District is self-insured with respect to certain employee medical costs. The Park District implemented the self-insurance medical plan January 1, 2006. Terms of the plan include a stop-loss provision which limits the Park District's liability to $75,000 per individual or approximately $1,468,000 in aggregate annually. The following is the activity for the year ended December 31, 2025:

Claims incurred but not reported at beginning of year	$ 62,363
Claims incurred	3,014,125
Claims paid	(2,864,180)
Claims incurred but not reported at end of year	$ 212,308

Note 14 - Interfund Transactions

Transfers

During the year ended December 31, 2025, the General Fund transferred $13,718,947 to the Capital Projects Fund for current and future planned capital projects.

Note 15 - Risk Management

The Park District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Park District's risk management program encompasses obtaining property and liability insurance through the North Dakota Insurance Reserve Fund, North Dakota Fire and Tornado Fund, and the State Bonding Fund. The Park District has not had any significant reduction in insurance coverage and the amounts of insurance settlements have not exceeded insurance coverage for any of the last three years. The participation of the Park District in the above funds is limited to payment of premiums. At the end of the year, the Park District did not have any significant claims.

The Park District also provides workers compensation insurance on its employees through the North Dakota Workforce Safety and Insurance. At the end of the year, the Park District believed the amounts paid on workers compensation would not change significantly from the amounts recorded.

Note 16 - Commitments

Construction

As of December 31, 2025, the Park District had construction in progress of $1,947,390, relating to various Park District projects, the most significant being park pavement improvements with construction in progress of $1,397,306. Total remaining costs of completion for all projects is estimated to be approximately $4.7 million, of which the most significant item is the Cornerstone Bank Arena ice plant project with estimated costs of completion of $3.4 million. These projects are expected to be completed in 2026.

Note 17 - Joint Power Agreement with other Governmental Entities

The Park District has joint power agreements with the Fargo Public Schools for shared facilities. The Park District and School District have similar needs of facilities and have joined in the funding, maintenance and usage of facilities located in the City of Fargo. The joint power agreements provide easements to both governmental entities allowing for access and placement of capital assets. The agreements provide for shared costs of construction and maintenance, assignment of responsibility of maintenance and how the two entities will share in capital repair and replacement of the facilities covered by the joint power agreements.

Required Supplementary Information
December 31, 2025

Park District of the City of Fargo

Schedule of Employer's Share of Net OPEB Liability; Last 10 Fiscal Years*

North Dakota Public Employees Retirement System

Measurement Date	Employer's Proportion (Percentage) of the Net OPEB Liability	Employer's Proportionate Share (Amount) of the Net OPEB Liability (a)	Employer's Covered-Employee Payroll (b)	Employer's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2025	0.341417%	$ 224,566	$ 3,547,012	6.33%	75.94%
2024	0.363727%	$ 314,280	$ 3,770,782	8.33%	68.35%
2023	0.378080%	$ 377,986	$ 3,800,396	9.95%	62.74%
2022	0.371404%	$ 445,800	$ 3,834,390	11.63%	56.28%
2021	0.371399%	$ 206,562	$ 4,049,209	5.10%	76.63%
2020	0.343902%	$ 289,290	$ 3,920,379	7.38%	63.38%
2019	0.332687%	$ 267,210	$ 3,712,310	7.20%	63.13%
2018	0.315603%	$ 248,559	$ 3,453,384	7.20%	61.89%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Park District will present information for those years for which information is available.

Schedule of Employer's Contributions; Last 10 Fiscal Years*

North Dakota Public Employees Retirement System

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered-Employee Payroll (c)	Contributions as a Percentage of Covered-Employee Payroll (b/c)
2025	$ 42,312	$ 38,803	$ 3,509	$ 3,547,012	1.09%
2024	$ 44,841	$ 44,611	$ 230	$ 3,770,782	1.18%
2023	$ 45,889	$ 45,216	$ 673	$ 3,800,396	1.19%
2022	$ 46,669	$ 46,203	$ 466	$ 3,834,390	1.20%
2021	$ 48,693	$ 47,220	$ 1,473	$ 4,049,209	1.17%
2020	$ 46,056	$ 45,685	$ 371	$ 3,920,379	1.17%
2019	$ 43,174	$ 41,559	$ 1,615	$ 3,712,310	1.12%
2018	$ 40,506	$ 38,983	$ 1,523	$ 3,453,384	1.13%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Park District will present information for those years for which information is available.

Notes to the Schedule of Employer's Share of Net OPEB Liability and Schedule of Employer's Contributions

2025

Changes of benefit terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2024.

Changes of assumptions

The actuarial assumptions used in the actuarial valuation as of July 1, 2025, were based on an experience review for the period from July 1, 2019, to July 1, 2024, and were adopted for first use commencing with the July 1, 2025, actuarial valuation. The following assumptions were changed: price inflation, salary increase rates, retirement rates, turnover rates, disability rates, RHIC participation rates, and mortality rates.

2024

Changes of benefit terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2023.

Changes of assumptions

All actuarial assumptions used in the actuarial valuation as of July 1, 2024, were based on an experience review for the period from July 1, 2014, to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020. There have been no changes in actuarial assumptions since the previous actuarial valuation as of July 1, 2023.

2023

Changes of benefit terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2022.

Changes of assumptions

All actuarial assumptions used in the actuarial valuation as of July 1, 2022, were based on an experience review for the period from July 1, 2014, to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020. There have been no changes in actuarial assumptions since the previous actuarial valuation as of July 1, 2022.

2022

Changes of benefit terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

Changes of assumptions

The investment return assumption was updated from 6.50% to 5.75% beginning with the actuarial valuation as of July 1, 2022. All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2021.

2021

Changes of benefit terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

Changes of assumptions

All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2020.

2020

Changes of benefit terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2019.

Changes of assumptions

The Board approved the following changes to the actuarial assumptions beginning with the July 1, 2020 valuation:

- The investment return assumption was lowered from 7.25% to 6.50%

All other actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2019.

2019

Changes of benefit terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2018.

Changes of assumptions

The Board approved the following changes to the actuarial assumptions beginning with the July 1, 2019 valuation:

- The investment return assumption was lowered from 7.50% to 7.25%

All other actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2018.

2018

Changes of benefit terms

None

Changes of assumptions

Amounts reported in 2018 reflect actuarial assumption changes effective July 1, 2018, based on the results of an actuarial experience study completed in 2015. This includes changes to the mortality tables, disability incidence rates, retirement rates, administrative expenses, salary scale, and percent married assumption.

Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios, Last 10 Fiscal years*

Fargo Park District Health Insurance Plan

	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	$ 61,015	$ 54,663	$ 72,792	$ 83,289	$ 70,927	$ 67,939	$ 68,851	$ 61,015
Interest	26,432	26,811	12,879	16,477	19,040	28,506	24,492	25,028
Changes of Assumptions	(13,776)	59,096	(91,919)	(158,191)	36,111	(123,853)	(29,026)	25,539
Differences Between Expected and Actual Experience	-	(94,132)	(3,577)	(52,324)	(5,290)	(33,156)	-	-
Benefit Payments	(12,667)	(14,639)	(5,324)	-	(3,374)	(33,424)	(36,590)	(36,139)
Net Change in Total OPEB Liability	61,004	31,799	(15,149)	(110,749)	117,414	(93,988)	27,727	75,443
Total OPEB Liability - Beginning	646,444	614,645	629,794	740,543	623,129	717,117	689,390	613,947
Total OPEB Liability - Ending	$ 707,448	$ 646,444	$ 614,645	$ 629,794	$ 740,543	$ 623,129	$ 717,117	$ 689,390
Covered Payroll	$ 9,800,000	$ 8,855,397	$ 7,854,351	$ 7,207,752	$ 6,980,254	$ 6,585,575	$ 6,284,568	$ 5,873,528
Total OPEB Liability as a Percentage of Covered Payroll	7.2%	7.3%	7.8%	8.7%	10.6%	9.5%	11.4%	11.7%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Park District will present information for those years for which information is available.

Notes to the Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

2025
Assumption changes:
- The discount rate was changed from 3.77% to 4.08% based on updated 20-year municipal bond rates.

2024
Assumption changes:
- The discount rate was changed from 4.05% to 3.77% based on updated 20-year municipal bond rates.
- Medical trend was updated based on recently published trend model and trend surveys to better reflect future anticipated experience.
- Medical per capita claims tables were updated based on recent experience and demographics.

2023
Assumption changes:
- The discount rate was changed from 1.84% to 4.05% based on updated 20-year municipal bond rates.

2022
Assumption changes:
- The discount rate was changed from 2.00% to 1.84% based on updated 20-year municipal bond rates.
- Health care trend rates were reset to reflect updated cost increase expectations.
- Withdrawal, retirement, and salary scale rates for Main System (non-State employees) were updated from the rates used in the July 1, 2019, NDPERS actuarial valuation to the rates used in the July 1, 2021, NDPERS actuarial valuation.
- Mortality rates were updated from the rates based on the SOARP-2014 no-collar table with adjustments to rates from the Pub-2010 General mortality tables, fully generational projected with scale MP-2021.
- Medical per capita claims costs were updated to reflect recent experience.
- The inflation assumption was changed from 2.50% to 2.25% based on an updated historical analysis of inflation rates and forward-looking market expectations.

2021
Assumption changes:
- The discount rate was changed from 2.75% to 2.00% based on updated 20-year municipal bond rates.

2020
Assumption changes:
- The discount rate was changed from 3.71% to 2.75% based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increase expectations, including the repeal of the Affordable Care Act's Excise Tax on high-cost insurance plans.
- Medical per capita claims costs were updated to reflect recent experience, including an adjustment to reflect age/gender based risk scores published by the Society of Actuaries.
- The mortality projection scale was updated from MP-2017 to MP-2019 to reflect recently-published mortality rates.

- Withdrawal, retirement, and salary scale rates for City participants were updated to the rates used in the 2015-2019 Actuarial Experience Study for the City of Fargo Employees' Pension Plan.
- The percent of future retirees assumed to elect coverage at retirement changed from 100% to 90% to reflect recent plan experience.
- The inflation assumption was changed from 2.75% to 2.50% based on an updated historical analysis of inflation rates and forward-looking market expectations.

2019
Assumption changes:
- The discount rate was changed from 3.31% to 3.71% based on updated 20-year municipal bond rates.
- Healthcare trend rates were updated to exclude the Affordable Care Act's Excise Tax on high-cost health insurance plans due to its repeal.

2018
Assumption changes:
- The discount rate was changed from 3.81% to 3.31% based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increase expectations, and to reflect the projected effect of the Affordable Care Act's Excise Tax on high-cost health insurance plans.

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	Employer's Covered-Payroll (b)	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
City of Fargo Pension Plan	12/31/2025	12.55%	$ (34,012)	$ 1,848,533	-1.8%	100.4%
City of Fargo Pension Plan	12/31/2024	11.18%	$ 420,398	$ 2,051,750	20.5%	94.2%
City of Fargo Pension Plan	12/31/2023	11.27%	$ 713,688	$ 2,244,310	31.8%	90.1%
City of Fargo Pension Plan	12/31/2022	11.27%	$ 1,176,112	$ 2,122,940	55.4%	83.5%
City of Fargo Pension Plan	12/31/2021	11.23%	$ (466,089)	$ 2,066,293	-22.6%	106.6%
City of Fargo Pension Plan	12/31/2020	11.23%	$ (10,993)	$ 2,151,422	-0.5%	100.2%
City of Fargo Pension Plan	12/31/2019	11.07%	$ 785,456	$ 2,357,204	33.3%	88.2%
City of Fargo Pension Plan	12/31/2018	12.15%	$ 1,785,110	$ 2,427,364	73.5%	75.2%
City of Fargo Pension Plan	12/31/2017	10.73%	$ 1,071,680	$ 2,326,752	46.1%	82.8%
City of Fargo Pension Plan	12/31/2016	10.04%	$ 1,468,596	$ 2,599,184	56.5%	74.1%
NDPERS	6/30/2025	0.5454%	$ 8,671,963	$ 7,219,085	120.1%	73.6%
NDPERS	6/30/2024	0.5174%	$ 9,678,045	$ 6,787,824	142.6%	68.0%
NDPERS	6/30/2023	0.4706%	$ 9,074,760	$ 5,755,085	157.7%	65.3%
NDPERS	6/30/2022	0.3955%	$ 11,391,470	$ 4,591,438	248.1%	54.5%
NDPERS	6/30/2021	0.3868%	$ 4,031,733	$ 4,380,216	92.0%	78.3%
NDPERS	6/30/2020	0.3745%	$ 11,780,938	$ 4,130,865	285.2%	48.9%
NDPERS	6/30/2019	0.3569%	$ 4,183,056	$ 3,712,310	112.7%	71.7%
NDPERS	6/30/2018	0.3362%	$ 5,672,999	$ 3,453,384	164.3%	62.8%
NDPERS	6/30/2017	0.3066%	$ 4,928,470	$ 3,130,157	157.5%	70.5%
NDPERS	6/30/2016	0.2372%	$ 2,311,609	$ 2,390,278	96.7%	70.5%

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered-Payroll (c)	Contributions as a Percentage of Covered-Payroll (b/c)
City of Fargo Pension Plan	12/31/2025	$ 278,467	$ 82,342	$ 196,125	$ 1,848,533	4.5%
City of Fargo Pension Plan	12/31/2024	$ 186,799	$ 73,627	$ 113,172	$ 2,051,750	3.6%
City of Fargo Pension Plan	12/31/2023	$ 143,528	$ 308,927	$ (165,399)	$ 2,244,310	13.8%
City of Fargo Pension Plan	12/31/2022	$ 143,528	$ 407,128	$ (263,600)	$ 2,122,940	19.2%
City of Fargo Pension Plan	12/31/2021	$ 247,625	$ 83,508	$ 164,117	$ 2,066,293	4.0%
City of Fargo Pension Plan	12/31/2020	$ 247,625	$ 81,282	$ 166,343	$ 2,151,422	3.8%
City of Fargo Pension Plan	12/31/2019	$ 292,138	$ 295,107	$ (2,969)	$ 2,357,204	12.5%
City of Fargo Pension Plan	12/31/2018	$ 212,010	$ 201,386	$ 10,624	$ 2,427,364	8.3%
City of Fargo Pension Plan	12/31/2017	$ 242,716	$ 226,331	$ 16,385	$ 2,326,752	9.7%
City of Fargo Pension Plan	12/31/2016	$ 233,338	$ 185,188	$ 48,150	$ 2,599,184	7.1%
NDPERS	12/31/2025	$ 660,814	$ 594,446	$ 66,368	$ 7,219,085	8.2%
NDPERS	12/31/2024	$ 558,760	$ 534,907	$ 23,853	$ 6,787,824	7.9%
NDPERS	12/31/2023	$ 435,376	$ 414,367	$ 21,009	$ 5,755,091	7.2%
NDPERS	12/31/2022	$ 345,813	$ 332,406	$ 13,407	$ 4,591,438	7.2%
NDPERS	12/31/2021	$ 323,021	$ 316,026	$ 6,995	$ 4,380,216	7.2%
NDPERS	12/31/2020	$ 292,501	$ 290,357	$ 2,144	$ 4,130,865	7.0%
NDPERS	12/31/2019	$ 270,277	$ 259,559	$ 10,718	$ 3,712,310	7.0%
NDPERS	12/31/2018	$ 254,357	$ 243,475	$ 10,882	$ 3,453,384	7.1%
NDPERS	12/31/2017	$ 226,975	$ 202,726	$ 24,249	$ 3,130,157	6.5%
NDPERS	12/31/2016	$ 173,052	$ 164,318	$ 8,734	$ 2,390,278	6.9%

City of Fargo Pension Plan

2025
Changes of assumptions:
- Withdrawal, retirement, mortality, salary scale, and form of payment assumptions were updated based on the January 1, 2020 – December 31, 2024 Actuarial Experience review report dated September 4, 2025
- The discount rate and long-term investment return assumption were updated from 7.00% to 6.50% to reflect updated capital market assumptions.

2024
Changes of assumptions:
- None

2023
Changes of assumptions:
- None

2022
Changes of assumptions:
- None

2021
Changes of assumptions:
- The discount rate and long-term investment return assumption were updated from 7.25% to 7.00% to reflect updated capital market assumptions.
- The mortality improvement scale was updated from MP-2020 to MP-2021 to reflect the most recently published longevity assumptions.

2020
Changes of assumptions:
- Salary scale was changes from 2.5% to an age-based table based on historical experience and current pay scale information.
- When actual spouse birthdates are not available, the spouse age assumption was updated to assume female beneficiaries are two years younger and male beneficiaries two years older to reflect recent experience.
- The mortality table was updated to the PubG-2010 General mortality tables projected generationally with MP-2020 to reflect the most recently published tables.
- The withdrawal table adjustment factor was reduced from 50% to 30% based on recent experience to reflect lower turnover.
- Retirement rates were updated based on recent retiree experience to reflect later retirements.
- The assumed payment form for future NDPERS retirees on or after early retirement eligibility was updated to: 80% elect a life annuity and 20% elect a 100% joint & survivor annuity. Prior to early retirement eligibility, we assume that 50% elect a lump sum and 50% choose a deferred annuity according to the election percentages above.
- Expected expenses are now rounded to nearest $1,000 for simplification.

2019

Changes of assumptions:

- None

2018

Changes of assumptions:

- The mortality improvement scale was updated from MP-2017 to MP-2018 to reflect recently published longevity assumptions.
- The inflation assumption was updated from 2.75% to 2.50% based on updated historical analysis of inflation rates and forward-looking market expectations.

2017

Changes of assumptions:

- The mortality improvement scale was updated from MP-2016 to MP-2017 to reflect recently published longevity assumptions.

2016

Changes of assumptions:

- The mortality improvement scale was updated from MP-2015 to MP-2016 to reflect recently published longevity assumptions.
- Salary scale was changed from 3.0% to 2.5% based on the City's pay grade/step scale and historical experience for active members currently earning benefits in the plan.
- Retirement rates were updated based on recent retiree experience.

2015

Changes of assumptions:

- The discount rate changed from 7.50% to 7.25% to reflect an updated expected asset return assumption.
- The expected long-term rate of return on assets changes from 7.50% to 7.25% to reflect updated capital market assumptions.
- Mortality was updated from the RP-2014 no-collar, annuitant/non-annuitant tables with projection scale MP-2014 to the adjusted RP-2014 table with MP-2015 projection scale to reflect the most recently published table.
- The withdrawal assumption was updated to the SOA 2003 small plan age-based table with a 50% reduction factor. This change was made to reflect the trend of NDPERS employees terminating prior to early retirement eligibility and electing a lump sum payment.
- The pre-retirement form of payment assumption for NDPERS transfers was updated to reflect both lump sum and annuity elections. This change was made to reflect the trend of NDPERS employees terminating prior to early retirement eligibility and electing a lump sum payment.

NDPERS

2025

Changes of benefit terms:
In 2023, House Bill 1040 was passed, which closes the Main System to employees newly enrolled into the system on January 1, 2025, and later. The state employer contribution for 2026 and later was changed to be the amount sufficient to fund the Main System on actuarial basis, with the amortization of the unfunded liability determined on a level percent of payroll basis over a closed period beginning on January 1, 2026, and ending June 30, 2056.

Changes of assumptions:
The actuarial assumptions used in the actuarial valuation as of July 1, 2025, were based on an experience review for the period from July 1, 2019, to July 1, 2024, and were adopted for first use commencing with the actuarial valuation as of July 1, 2025.

2024

Changes of benefit terms:
There have been no changes in plan provisions since the previous actuarial valuation as of July 1, 2023.

Changes of assumptions:
All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2023.

2023

Changes of benefit terms:
House Bill 1040 was passed, which closes the Main System to employees newly enrolled into the system on January 1, 2025, and later. The state employer contribution for 2026 and later was changed to be the amount sufficient to fund the Main System on actuarial basis, with the amortization of the unfunded liability determined on a level percent of payroll basis over a closed period beginning on January 1, 2026, and ending June 30, 2056.

Changes of assumptions:
All actuarial assumptions used in the actuarial valuation as of July 1, 2022, were based on experience review for the period from July 1, 2014, to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020. There have been no changes in actuarial assumptions since the previous actuarial valuation as of July 1, 2022.

2022

Changes of benefit terms:
The interest rate earned on member contributions decreased from 6.50 percent to 6.00 percent effective January 1, 2023 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020, will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System increased from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019, or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

Changes of assumptions:
The investment return assumption was updated from 7.00% to 6.50% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions used in the actuarial valuation as of July 1, 2022, were based on an experience review for the period from July 1, 2014, to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020.

2021
Changes of benefit terms:
There have been no changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

Changes of assumptions:
All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2020.

2020
Changes of benefit terms:
The interest rate earned on member contributions will decrease from 7.00 percent to 6.50 percent effective January 1, 2021 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020, will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System will increase from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019, or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2019.

Changes of assumptions:
The Board approved the following changes to the actuarial assumptions beginning with the July 1, 2019, valuation:

- The investment return assumption was lowered from 7.5% to 7.0%
- The assumed rate of price inflation was lowered from 2.5 to 2.25 percent for the July 1, 2020, valuation
- The assumed rate of total payroll growth was updated for the July 1, 2020, valuation
- Mortality table updates were made for the July 1, 2020, valuation

All other actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2019.

2019

Changes of benefit terms:

The interest rate earned on member contributions will decrease from 7.25 percent to 7.00 percent effective January 1, 2020 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020, will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System will increase from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019, or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2018.

Changes of assumptions:

The Board approved the following changes to the actuarial assumptions beginning with the July 1, 2019, valuation:

- The investment return assumption was lowered from 7.75% to 7.50%

All other actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2018.

2018

Changes of benefit terms:

None

Changes of assumptions:

Amounts reported in 2019 reflect actuarial assumption changes effective July 1, 2018, based on the results of an actuarial experience study completed in 2015. This includes changes to the mortality tables, disability incidence rates, retirement rates, administrative expenses, salary scale, and percent married assumption.

2017

Changes of benefit terms:

None

Changes of assumptions:

Amounts reported in 2018 reflect actuarial assumption changes effective July 1, 2017, based on the results of an actuarial experience study completed in 2015. This includes changes to the mortality tables, disability incidence rates, retirement rates, administrative expenses, salary scale, and percent married assumption.

2016
Changes of benefit terms:
None

Changes of assumptions:
Amounts reported in 2017 reflect actuarial assumption changes effective July 1, 2016, based on the results of an actuarial experience study completed in 2015. This includes changes to the mortality tables, disability incidence rates, retirement rates, administrative expenses, salary scale, and percent married assumption.

Other Supplementary Information
December 31, 2025

Park District of the City of Fargo

Park District of the City of Fargo
Balance Sheet - Modified Accrual Basis
Valley Senior Services
December 31, 2025

Assets	
Cash and investments	$ 6,449,997
Accounts receivable	852,913
Total assets	$ 7,302,910
Liabilities and Fund Balance	
Liabilities	
Accounts payable	$ 237,449
Accrued payroll	147,082
Total liabilities	384,531
Fund Balance	
Unassigned	6,918,379
Total liabilities and fund balance	$ 7,302,910

	Original and Final Budget	Actual	Variance With Budget
Revenues			
Taxes	$ 2,211,183	$ 2,253,030	$ 41,847
Intergovernmental revenue	4,261,334	4,768,285	506,951
Charges for services and contributions	900,598	869,719	(30,879)
Investment earnings	-	223,780	223,780
Grants, trusts and donations	14,100	20,835	6,735
Other	-	25,520	25,520
Total revenues	7,387,215	8,161,169	773,954
Expenditures			
Current			
Wages and salaries	3,849,261	3,904,990	(55,729)
Other	2,858,748	3,033,591	(174,843)
Capital outlay	679,206	405,048	274,158
Total expenditures	7,387,215	7,343,629	43,586
Net Change in Fund Balance	$ -	817,540	$ 817,540
Fund Balance, Beginning of Year		6,100,839	
Fund Balance, End of Year		$ 6,918,379	

Gaming Income	
E-tabs	$ 4,226,607
Blackjack	198,744
Jars	113,013
Dispensing	97,586
Bingo	48,236
Raffle	40,870
Total gaming income	4,725,056
Cost of Gaming Income	
E-tab prizes	3,802,221
Blackjack prizes	175,208
Jars prizes	92,550
Dispensing prizes	75,620
Bingo prizes	33,511
Raffle prizes	20,521
Total cost of gaming income	4,199,631
Adjusted Gross Proceeds	525,425
Direct Expenses	(516,179)
Net Gaming Income	$ 9,246
Direct Expenses	
Gaming usage fees	$ 162,692
Salaries	136,296
Gaming trust awarded funds	74,120
State gaming tax	44,215
Rent and leases	40,968
Repair and maintenance - equipment	16,523
Payroll taxes	15,125
Gaming supplies	14,379
Supplies	8,037
Workers' compensation	252
Benefits	49
Miscellaneous	3,523
Total direct expenses	$ 516,179

Federal Awards Reports in Accordance
with the Uniform Guidance
December 31, 2025

Park District of the City of Fargo

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

To the Board of Park Commissioners
Park District of the City of Fargo
Fargo, North Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the Park District of the City of Fargo (the "Park District") as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Park District's basic financial statements, and have issued our report thereon dated July 1, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Park District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Park District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Park District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters

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

Park District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Park District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Park District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Eide Bailly LLP

Fargo, North Dakota
July 1, 2026

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Park Commissioners
Park District of the City of Fargo
Fargo, North Dakota

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Park District of the City of Fargo's (the "Park District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Park District's major federal program for the year ended December 31, 2025. The Park District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Park District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Park District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Park District's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Park District‘s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Park District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Park District’s compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Park District’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Park District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Park District’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the Park District as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Park District's basic financial statements. We issued our report thereon dated July 1, 2026, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Eide Bailly LLP

Fargo, North Dakota
July 1, 2026

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures	
Department of Health and Human Services				
Passed Through North Dakota Department of Human Services				
Aging Cluster				
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	190-13906	$ 1,566,843	
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	190-14330	1,588,850	
Nutrition Services Incentive Program	93.053	Unknown	177,987	
Total Department of Health and Human Services/ Total Aging Cluster				$ 3,333,680
Department of Transportation				
Passed Through North Dakota Department of Transportation				
Enhanced Mobility for Seniors and Individuals with Disabilities	20.509	38-24-0881	179,277	
Enhanced Mobility for Seniors and Individuals with Disabilities	20.509	38-25-0912	167,948	
Enhanced Mobility for Seniors and Individuals with Disabilities	20.509	38-25-0912	3,369	
Passed Through North Dakota Department of Transportation Subtotal			350,594	
Federal Transit Cluster				
Federal Transit Capital Investment Program	20.526	38-25-0583	61,986	
Federal Transit Capital Investment Program	20.526	38-24-0705	171,736	
Federal Transit Cluster Subtotal			233,722	
Total Department of Transportation				584,316
Department of Agriculture				
Passed Through North Dakota State University				
Cooperative Forestry Assistance	10.664	2024S-IRA-TP003	16,537	
Total Department of Agriculture				16,537
Total Federal Financial Assistance				$ 3,934,533

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Park District of the City of Fargo (the "Park District") under programs of the federal government for the year ended December 31, 2025. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Park District, it is not intended to and does not present the financial position, changes in net assets or fund balance, or cash flows of the Park District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The Park District does not draw for indirect administrative expenses and has not elected to use the de minimis cost rate of up to 15 percent.

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516 (a):	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing
Aging Cluster	93.045 / 93.053

Dollar threshold used to distinguish between type A and type B programs	$1,000,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

2025-001 **Preparation of Financial Statements, including Proposed Journal Entries**
Material Weakness

Criteria - A good system of internal accounting control contemplates an adequate system the ability to internally prepare their financial statements, as well as recording and processing entries that are significant to the financial statements.

Condition - The Park District does not have an internal control system designed to provide for the preparation of the financial statements being audited, including numerous audit adjustments, that would not have been identified as a result of the Park District's existing internal controls, and therefore could have resulted in a material misstatement of the Park District's financial statements. The auditors were requested to, and did, draft the Park District's financial statements and accompanying notes to the financial statements, including proposed journal entries.

Cause - The Park District does not have an internal control system designed to provide for the preparation of the financial statements being audited and record all necessary adjustments.

Effect - This control deficiency could result in a misstatement to the financial statements that would not be prevented or detected, and the financial disclosures in the financial statements could be incomplete.

Recommendation - It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of Responsible Officials - There is no disagreement with the audit finding.

Section III - Federal Award Findings and Questioned Costs

None Reported

July 1, 2026

To the Board of Park Commissioners
Park District of the City of Fargo
Fargo, North Dakota

We have audited the financial statements of Park District of the City of Fargo ("the Park District") as of and for the year ended December 31, 2025*,* and have issued our report thereon dated July 1, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated January 2, 2026, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the Park District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Park District major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the Park District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the Park District major federal program compliance, is to express an opinion on the compliance for each of the Park District major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the Park District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated July 1, 2026. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated July 1, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Park District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the other post-employment benefits is based on calculation from outside specialists. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the net pension liability is based on actuarial assumptions in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the compensated absences liability is based on the guidance contained in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This is a significant estimate due to the expanded definition of what is considered a compensated absence and the types of leave offered by the Park District and the historical data utilized as assumptions within the calculation.

Management's estimates for incurred but not reported health insurance claims is based on calculations from outside specialists. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Park District's financial statements relate to revenue recognition, pledges receivable, leases receivable, OPEB and pensions, and commitments.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The misstatements in the attached schedule were detected as a result of audit procedures and were corrected by management.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated July 1, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Park District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Park District's auditors.

The Park District's financial statements include the financial statements of Valley Senior Services, the Fargo Park District Foundation, and the Valley Senior Services Foundation, all discretely presented component units of the Park District which we considered to be significant components of the Park District's financial statements. Consistent with the audit of the Park District's financial statements as a whole, our audit included obtaining an understanding of Valley Senior Services, the Fargo Park District Foundation, and the Valley Senior Services Foundation, and their environment, including internal control, sufficient to assess the risks of material misstatement of the Park District's financial statements and completion of further audit procedures.

This report is intended solely for the information and use of the Board of Park Commissioners, and management of Park District of the City of Fargo and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Fargo, North Dakota

Client: ***03096 - Park District of the City of Fargo***
Engagement: ***AA 2025 - Park District of the City of Fargo***
Period Ending: ***12/31/2025***
Trial Balance: ***3.00 - Trial Balance***
Workpaper: ***1a.02a - Governance Letter Attachment***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**AA.60a**		
CLIENT POST: to true up SBITA balance and accumulated amortization of SBITA.				
95.00.00.1820.02	SBITA Right to Use Assets		109,055.00	
95.00.00.1850.02	SBITA Accumulated Amortization of RTUA			109,055.00
Total			**109,055.00**	**109,055.00**
Adjusting Journal Entries JE # 2		**K.10**		
CLIENT POST: To reclass amounts between buildings and improvements to agree to beginning of year balances				
90.00.00.1820.00	FURNITURE,FIXTURES,EQUIPMENT		188.00	
90.01.00.7020.00	SCHEDULED EQUIPMENT			188.00
Total			**188.00**	**188.00**
Adjusting Journal Entries JE # 3		**K.10a**		
CLIENT POST: To correct a portion of the retainge payable entries to agree to retainage schedule				
01.20.01.7620.00	BUILDING IMPROVEMENTS		52,522.00	
01.20.22.7620.00	BUILDING IMPROVEMENTS		47,618.00	
01.30.01.7020.00	SCHEDULED EQUIPMENT		77,679.00	
41.25.10.6180.00	PURCHASED SERVICES		686,235.00	
01.00.00.2410.00	RETAINAGE PAYABLE			177,819.00
41.00.00.2410.00	RETAINAGE PAYABLE			686,235.00
Total			**864,054.00**	**864,054.00**
Adjusting Journal Entries JE # 4		**K.10**		
CLIENT POST: To account for Courts Plus disposals on PBC listing				
90.00.00.1850.00	ACCUMULATED DEPRECIATION		36,597.00	
90.15.00.6750.00	LOSS ON DISPOSAL OF ASSETS		2,585.00	
90.00.00.1820.00	FURNITURE,FIXTURES,EQUIPMENT			39,182.00
Total			**39,182.00**	**39,182.00**
Adjusting Journal Entries JE # 5				
To correct GW principal entry				
95.10.00.6350.02	SBITA Lease Expense		23,529.00	
95.00.00.1910.01	AMOUNT AVAIL IN GENERAL FUND			23,529.00
Total			**23,529.00**	**23,529.00**
Adjusting Journal Entries JE # 6				
To correct GW entry for deferred rev (see PY entry 902)				
95.00.00.2210.01	DEFERRRED REVENUE		43,533.00	
95.00.00.3010.00	FUND BALANCE		1,329,181.00	
95.00.00.2210.06	DEFERRRED REVENUE			1,372,714.00
Total			**1,372,714.00**	**1,372,714.00**
Adjusting Journal Entries JE # 7		**B.13/B.13a**		
CLIENT POST: To adjust sponsorships to actual based on audited schedules				
81.50.00.1330	Pledge Receivable		308,275.00	
81.50.00.1340	Sponsorship Lease Receivable		99,740.00	
81.50.00.2375	Sponsorship DIOR		153,334.00	
81.50.90.4100	Fundraising Contributions		430,611.00	
81.50.90.4100	Fundraising Contributions		75,000.00	
EB 81.50.90.4100	Sponsorship Revenue		46,351.00	
81.50.00.1320	Accounts Receivable			75,000.00
81.50.90.4100	Fundraising Contributions			308,275.00
EB 81.00.00.2375.02	Prepaid Sponsorship			153,333.00
EB 81.50.90.4100	Sponsorship Revenue			430,611.00
EB 81.50.90.4101	Sponsorship Interest Revenue			146,092.00
Total			**1,113,311.00**	**1,113,311.00**
Adjusting Journal Entries JE # 8		**B.10/B.10a**		
CLIENT POST: To reverse PBC Entry #302 as EB adjusted to match sponsorship/lease schedules after additional changes were made				
81.50.00.1340	Sponsorship Lease Receivable		75,706.00	
81.50.00.2034	Unearned Revenue		125,000.00	
81.50.90.4100	Fundraising Contributions		333,275.00	
81.50.00.1330	Pledge Receivable			458,275.00
81.50.90.4100	Fundraising Contributions			75,706.00
Total			**533,981.00**	**533,981.00**
Adjusting Journal Entries JE # 9		**K.10**		
CLIENT POST: To account for FY25 Courts Plus Depreciation				
90.12.00.6720.00	COURTS PLUS DEP EXP		316,475.00	
90.00.00.1850.00	ACCUMULATED DEPRECIATION			316,475.00
Total			**316,475.00**	**316,475.00**

Adjusting Journal Entries JE # 100 **PP.00**
CLIENT DO NOT POST: To reclass interest out of principal account for the 2023B - ND Infrastructure Loan

06.00.00.7910.44	INTEREST	26,655.00	
06.00.00.7950.44	PRINCIPAL		26,655.00
Total		**26,655.00**	**26,655.00**

Adjusting Journal Entries JE # 101 **AA.50a/AA.60a**
CLIENT DO NOT POST: To reclassify lease and SBITA P&I

10.00.00.7910	Lease Interest	4,263.00	
10.00.00.7910	Lease Interest	10,518.00	
10.00.00.7950	Lease Principal	62,840.00	
10.00.00.7950	Lease Principal	106,408.00	
01.01.50.6090.00	RECURRING MAINTENANCE		16,330.00
01.01.90.6070.00	COMPUTER SERVICE FEES		31,680.00
01.10.50.6350.00	BUILDING RENT		41,324.00
01.20.01.6350.00	RENTAL		9,449.00
01.50.01.6070.00	COMPUTER SERVICE FEES		2,190.00
01.50.01.6070.00	COMPUTER SERVICE FEES		30,100.00
01.50.10.6180.00	PURCHASED SERVICES		10,368.00
01.50.15.6180.00	PURCHASED SERVICES		20,000.00
10.12.20.6070.00	COMPUTER SERVICE FEES		22,588.00
Total		**184,029.00**	**184,029.00**

Adjusting Journal Entries JE # 200 **PBC**
PBC Entries #33715 - #33718

01.00.00.1026.00	FLEX ACCOUNT - WELLS FARGO	1,005.00	
01.00.00.2040.00	FLEX ACCOUNTS PAYABLE	2,009.00	
92.00.00.1820.01	RIGHT TO USE ASSETS	23,922.00	
92.00.00.2110.01	LEASE LIABILITY	56,259.00	
92.10.00.6720.01	AMORTIZATION EXPENSE	68,252.00	
95.00.00.2110.01	CAPITAL LEASE PAYABLE	62,840.00	
95.10.00.6720.00	AMORTIZATION EXPENSE OF RTUA	75,823.00	
01.00.00.1026.00	FLEX ACCOUNT - WELLS FARGO		2,009.00
01.00.00.2040.00	FLEX ACCOUNTS PAYABLE		1,005.00
92.00.00.1850.01	AMORTIZATION OF RTUA		68,252.00
92.00.00.2110.01	LEASE LIABILITY		23,922.00
92.10.00.6350.00	LEASE EXPENSE		56,259.00
95.00.00.1850.01	ACCUMULATED AMORTIZATION OF RTUA		75,823.00
95.10.00.6350.00	LEASE EXPENSE		62,840.00
Total		**290,110.00**	**290,110.00**

Adjusting Journal Entries JE # 201 **AA.50b**
PBC Entry from AA.50b

01.00.00.1120.01	LEASE RECEIVABLE	5,069,416.00	
01.00.00.2375.01	DEFERRED INFLOW OF RESOURCES	253,459.00	
01.16.05.4340.00	RENTAL FEES	200,000.00	
01.16.10.4340.00	RENTAL FEES	150,000.00	
01.00.00.1120.01	LEASE RECEIVABLE		179,928.00
01.00.00.2375.01	DEFERRED INFLOW OF RESOURCES		5,069,416.00
01.16.05.4340.00	RENTAL FEES		144,834.00
01.16.05.4340.01	Interest Revenue, Courts		97,184.00
01.16.10.4340.00	RENTAL FEES		108,625.00
01.16.10.4340.01	Interest Revenue, Turf		72,888.00
Total		**5,672,875.00**	**5,672,875.00**

Adjusting Journal Entries JE # 202 **PBC**
PBC Entries #33719 - #33989

01.00.00.2010.00	ACCOUNTS PAYABLE	4,538.00	
01.00.00.2010.00	ACCOUNTS PAYABLE	4,650.00	
01.00.00.2410.00	RETAINAGE PAYABLE	177,819.00	
01.16.05.6260.00	ELECTRIC	87,888.00	
01.16.05.6280.00	HEAT	24,514.00	
01.16.05.6320.00	WATER & CITY UTILITIES	5,048.00	
01.16.10.6260.00	ELECTRIC	124,077.00	
01.16.10.6280.00	HEAT	34,608.00	
01.16.10.6320.00	WATER & CITY UTILITIES	7,127.00	
01.16.15.6260.00	ELECTRIC	72,379.00	
01.16.15.6280.00	HEAT	20,188.00	
01.16.15.6320.00	WATER & CITY UTILITIES	4,157.00	
01.16.20.6260.00	ELECTRIC	15,510.00	
01.16.20.6280.00	HEAT	4,326.00	
01.16.20.6320.00	WATER & CITY UTILITIES	891.00	
01.16.25.6260.00	ELECTRIC	10,340.00	
01.16.25.6280.00	HEAT	2,884.00	
01.16.25.6320.00	WATER & CITY UTILITIES	594.00	
01.16.30.6260.00	ELECTRIC	10,340.00	
01.16.30.6280.00	HEAT	2,884.00	
01.16.30.6320.00	WATER & CITY UTILITIES	594.00	
01.20.30.7620.00	IMPROVEMENTS	13,385.00	
01.25.40.7020.00	SCHEDULED EQUIPMENT	189,050.00	
01.25.40.7020.00	SCHEDULED EQUIPMENT	19,900.00	
01.30.01.6410.00	REPAIR FACILITY & EQUIPMENT	902.00	

01.30.01.7020.00	SCHEDULED EQUIPMENT	27,253.00	
01.30.01.7620.00	BUILDING IMPROVEMENTS	4,538.00	
01.30.01.7620.00	BUILDING IMPROVEMENTS	4,650.00	
10.12.20.6090.00	RECURRING MAINTENANCE	2,400.00	
15.00.00.1030.01	DUE TO/FROM FUND 01	24,636.00	
16.00.00.1030.01	DUE TO/FROM FUND 01	19,709.00	
17.00.00.1030.01	DUE TO/FROM FUND 01	22,994.00	
18.00.00.1030.01	DUE TO/FROM FUND 01	77,193.00	
19.00.00.1030.01	DUE TO/FROM OTHER FUNDS	9,854.00	
19.45.20.6410.00	FACILITY & EQUIPMENT REPAIRS	221.00	
20.00.00.2010.00	ACCOUNTS PAYABLE	231.00	
20.45.10.5545.00	BACKGROUND CHECK/DRUG SCRN FEE	181.00	
20.45.20.6105.00	CONGREGATE/HD MEALS	231.00	
20.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS	81,304.00	
20.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS	82,937.00	
21.00.00.1030.01	DUE TO/FROM FUND 01	9,854.00	
41.00.00.2410.00	RETAINAGE PAYABLE	686,235.00	
41.25.10.6180.00	PURCHASED SERVICES	157,187.00	
42.00.00.2410.00	RETAINAGE PAYABLE	1,940,123.00	
42.00.00.2410.00	RETAINAGE PAYABLE	281,157.00	
42.15.25.7075.00	FOUNDATION DONATION EXPENSES	226,054.00	
42.15.25.7610.00	CONSTRUCTION	464,377.00	
42.15.25.7610.06	INTERIOR GRAPHICS - FPSC	1,764.00	
42.15.25.7610.06	INTERIOR GRAPHICS - FPSC	4,035.00	
42.15.25.7610.06	INTERIOR GRAPHICS - FPSC	6,118.00	
42.15.25.7610.30	IT EQUIPMENT - FPSC	2,254.00	
90.00.00.1810.00	BUILDINGS	138,175,383.00	
90.00.00.1810.00	BUILDINGS	50,658.00	
90.00.00.1810.00	BUILDINGS	212,882.00	
90.00.00.1810.00	BUILDINGS	218,067.00	
90.00.00.1815.00	IMPROVEMENTS	3,827,738.00	
90.00.00.1820.00	FURNITURE,FIXTURES,EQUIPMENT	3,856,910.00	
90.00.00.1820.00	FURNITURE,FIXTURES,EQUIPMENT	27,432.00	
90.00.00.1840.00	CONSTRUCTION IN PROGRESS	189,050.00	
90.00.00.1850.00	ACCUMULATED DEPRECIATION	1,254,397.00	
90.01.00.6720.00	DEPRECIATION - PROGRAMMING	5,341.00	
90.05.00.6720.00	DEPRECIATION - EVENTS	1,428.00	
90.08.00.6720.00	DEPRECIATION - CONCESSIONS	9,582.00	
90.09.00.6720.00	Broadway Square Dep Exp	34,101.00	
90.10.00.6720.00	DEPRECIATION - GOLF COURSES	770,013.00	
90.15.00.6720.00	DEPRECIATION - FACILITIES	1,033,049.00	
90.15.00.6720.00	DEPRECIATION - FACILITIES	2,241,407.00	
90.20.00.6720.00	DEPRECIATION - NEIGH. PARKS	1,741,324.00	
90.20.00.6720.00	DEPRECIATION - NEIGH. PARKS	591.00	
90.20.00.6750.00	LOSS ON DISPOSAL - PARKS	129,692.00	
90.25.00.6720.00	DEPRECIATION - POOLS	501,126.00	
90.30.00.6720.00	DEPRECIATION - PARK MAINTENANC	926,325.00	
90.50.00.6720.00	DEPRECIATION - ADMINISTRATION	14,752.00	
92.00.00.1820.16	FURNITURE, FIXTURE, EQUIPMENT-RANSOM/SARGENT	40,470.00	
92.00.00.1820.17	FURNITURE, FIXTURE, EQUIPMENT-STEELE SENIORS	101,022.00	
92.00.00.1820.18	FURNITURE, FIXTURE, EQUIPMENT-RICHLAND COUNTY	184,627.00	
92.00.00.1820.20	FURNITURE, FIXTURE, EQUIPMENT-CASS COUNTY SENIORS	40,576.00	
92.00.00.1850.00	ACCUMULATED DEPRECIATION	92,489.00	
92.00.00.6750.18	LOSS ON DISPOSAL OF ASSETS-RICHLAND	5,942.00	
92.45.10.6720.15	DEPRECIATION-RANSOM TRANSPORTATION	14,421.00	
92.45.10.6720.16	DEPRECIATION-RANSOM/SARGENT	16,076.00	
92.45.10.6720.17	DEPRECIATION-STEELE	10,102.00	
92.45.10.6720.18	DEPRECIATION-RICHLAND	28,074.00	
92.45.10.6720.19	DEPRECIATION-TRAILL	37,408.00	
92.45.10.6720.20	DEPRECIATION-CASS	112,237.00	
01.00.00.2010.00	ACCOUNTS PAYABLE		4,650.00
01.00.00.2010.00	ACCOUNTS PAYABLE		4,538.00
01.00.00.2010.00	ACCOUNTS PAYABLE		189,050.00
01.00.00.2010.00	ACCOUNTS PAYABLE		902.00
01.00.00.2410.00	RETAINAGE PAYABLE		40,638.00
01.00.00.2410.00	RETAINAGE PAYABLE		19,900.00
01.16.01.6260.00	ELECTRIC		320,533.00
01.16.01.6280.00	HEAT		89,404.00
01.16.01.6320.00	WATER & CITY UTILITIES		18,412.00
01.20.01.7620.00	BUILDING IMPROVEMENTS		52,522.00
01.20.22.7620.00	BUILDING IMPROVEMENTS		47,618.00
01.30.01.7020.00	SCHEDULED EQUIPMENT		77,679.00
01.30.01.7620.00	BUILDING IMPROVEMENTS		4,650.00
01.30.01.7620.00	BUILDING IMPROVEMENTS		4,538.00
10.00.00.2010.00	ACCOUNTS PAYABLE		2,400.00
15.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		12,441.00
15.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		12,195.00
16.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		9,953.00
16.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		9,756.00
17.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		11,611.00
17.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		11,383.00
18.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		38,980.00

18.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		38,213.00
19.00.00.2010.00	ACCOUNTS PAYABLE		221.00
19.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		4,976.00
19.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		4,878.00
20.00.00.1030.01	DUE TO/FROM FUND 01		164,241.00
20.00.00.2010.00	ACCOUNTS PAYABLE		181.00
20.00.00.2010.00	ACCOUNTS PAYABLE		231.00
20.45.20.6105.00	CONGREGATE/HD MEALS		231.00
21.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		4,976.00
21.45.25.4860.18	5311 FEDERAL TRANSIT FUNDS		4,878.00
41.00.00.2410.00	RETAINAGE PAYABLE		157,187.00
41.25.10.6180.00	PURCHASED SERVICES		686,235.00
42.00.00.2010.00	ACCOUNTS PAYABLE		2,254.00
42.00.00.2010.00	ACCOUNTS PAYABLE		1,764.00
42.00.00.2010.00	ACCOUNTS PAYABLE		4,035.00
42.00.00.2010.00	ACCOUNTS PAYABLE		6,118.00
42.00.00.2410.00	RETAINAGE PAYABLE		464,377.00
42.15.25.4675.00	FOUNDATION DONATIONS		226,054.00
42.15.25.7610.00	CONSTRUCTION		1,940,123.00
42.15.25.7610.00	CONSTRUCTION		281,157.00
90.00.00.1810.00	BUILDINGS		820,000.00
90.00.00.1815.00	IMPROVEMENTS		50,658.00
90.00.00.1820.00	FURNITURE,FIXTURES,EQUIPMENT		564,090.00
90.00.00.1840.00	CONSTRUCTION IN PROGRESS		134,217,045.00
90.00.00.1850.00	ACCUMULATED DEPRECIATION		7,278,447.00
90.00.00.1850.00	ACCUMULATED DEPRECIATION		591.00
90.10.00.7020.00	SCHEDULED EQUIPMENT		1,487,371.00
90.12.00.7020.00	SCHEDULED EQUIPMENT		245,499.00
90.15.00.7020.00	SCHEDULED EQUIPMENT		3,377,890.00
90.20.00.7020.00	SCHEDULED EQUIPMENT		364,310.00
90.25.00.7020.00	SCHEDULED EQUIPMENT		3,239,744.00
90.25.00.7020.00	SCHEDULED EQUIPMENT		189,050.00
90.30.00.7020.00	SCHEDULED EQUIPMENT		3,173,671.00
90.30.00.7020.00	SCHEDULED EQUIPMENT		212,882.00
92.00.00.1820.17	FURNITURE, FIXTURE, EQUIPMENT-STEELE SENIORS		54,679.00
92.00.00.1820.20	FURNITURE, FIXTURE, EQUIPMENT-CASS COUNTY SENIORS		43,751.00
92.00.00.1850.00	ACCUMULATED DEPRECIATION		218,319.00
92.45.00.7020.00	SCHEDULED EQUIPMENT		366,695.00
Total		**160,880,775.00**	**160,880,775.00**

Adjusting Journal Entries JE # 203 **PBC**
PBC Entry to eliminate health insurance

60.55.00.4775.10	EMPLOYER CONTRIBUTION-HEALTH	1,833,194.00	
65.55.00.4775.10	EMPLOYER CONSTRIBUTION-HEALTH	426,424.00	
60.55.00.5560.10	HEALTH INSURANCE CLAIMS		1,833,194.00
65.55.00.5560.10	HEALTH INSURANCE CLAIMS		426,424.00
Total		**2,259,618.00**	**2,259,618.00**

Adjusting Journal Entries JE # 204 **PBC**
PBC Entry #34096 - To adjust IBNR

60.55.00.5560.10	HEALTH INSURANCE CLAIMS	149,945.00	
60.00.00.2405.00	INCURRED BUT NOT REPORTED		149,945.00
Total		**149,945.00**	**149,945.00**

Adjusting Journal Entries JE # 205 **PBC**
PBC Entry #33998 - Transfer Entry

01.50.01.7800.00	TRANSFER TO CONSTRUCTION	11,272,712.00	
42.00.00.1030.01	DUE TO/FROM OTHER FUNDS	11,272,712.00	
01.00.00.1030.00	DUE TO/FROM OTHER FUNDS		11,272,712.00
42.00.00.4925.00	TRANSFERS		11,272,712.00
Total		**22,545,424.00**	**22,545,424.00**

Adjusting Journal Entries JE # 206 **PBC**
PBC Entries

01.00.00.1030.00	DUE TO/FROM OTHER FUNDS	11,272,712.00	
01.50.01.7800.00	TRANSFER TO CONSTRUCTION	686,235.00	
42.00.00.1023.00	BREMER BANK	686,235.00	
42.00.00.1023.00	BREMER BANK	11,272,712.00	
01.00.00.1023.00	BREMER BANK		686,235.00
01.00.00.1023.00	BREMER BANK		11,272,712.00
42.00.00.1030.01	DUE TO/FROM OTHER FUNDS		11,272,712.00
42.00.00.4925.00	TRANSFERS		686,235.00
Total		**23,917,894.00**	**23,917,894.00**

Adjusting Journal Entries JE # 300 **PBC**
Foundation PBC Entries #1364 - #1369

81.50.00.2034	Unearned Revenue	1,980,889.00	
81.50.00.2375	Sponsorship DIOR	160,903.00	
81.50.00.3010	Fund Balance	149,012.00	
81.50.90.4100	Fundraising Contributions	1,208,617.00	
81.50.90.4100	Fundraising Contributions	727,652.00	
81.50.90.4150	Restricted Contributions	275,000.00	

81.50.90.6100	Full-Time Compensation		195,422.00	
81.50.90.6200	Part-Time Compensation		15,654.00	
81.50.90.6500	Employer 457 Match		1,200.00	
81.50.90.6560	Health Insurance		25,482.00	
81.50.90.6580	Pension		20,122.00	
81.50.90.7030	Promotion/Advertising		527.00	
81.50.90.7070	Computer Services		406.00	
81.50.90.7180	Purchased Services		250.00	
81.50.90.7180	Purchased Services		16,754.00	
81.50.90.7240	Telephone/Internet/Cable TV Services		953.00	
81.50.00.1330	Pledge Receivable			3,189,506.00
81.50.00.1340	Sponsorship Lease Receivable			888,555.00
81.50.00.2375	Sponsorship DIOR			149,012.00
81.50.90.4100	Fundraising Contributions			275,000.00
81.50.90.4800	Revenue from Fargo Park District			260,016.00
81.50.90.4800	Revenue from Fargo Park District			16,754.00
Total			**4,778,843.00**	**4,778,843.00**

Adjusting Journal Entries JE # 301 **PBC**

PBC Foundation Entry to adjust FPD Support

81.50.90.7500	Fargo Park District Support		226,054.00	
81.50.90.4100	Fundraising Contributions			226,054.00
Total			**226,054.00**	**226,054.00**

Adjusting Journal Entries JE # 302 **PBC**

PBC Entry to adjust pledge/sponsorships (reversed with EB Entry #8)

81.50.00.1330	Pledge Receivable		458,275.00	
81.50.90.4100	Fundraising Contributions		75,706.00	
81.50.00.1340	Sponsorship Lease Receivable			75,706.00
81.50.00.2034	Unearned Revenue			125,000.00
81.50.90.4100	Fundraising Contributions			333,275.00
Total			**533,981.00**	**533,981.00**
	Total Adjusting Journal Entries		**225,838,692.00**	**225,838,692.00**
	Total All Journal Entries		**225,838,692.00**	**225,838,692.00**

Governance Committee Meeting
Wednesday, June 24, 2026
Fargo Parks Sports Center
Alex Stern Boardroom

Jerry Rostad, Aaron Hill, Emily Secor May, Susan Faus, Dave Bietz, Jayne Gust, Broc Lietz, Luke Evenson, Carolyn Boutain, Brian Stavenger from Eide Bailly

Public Comment
Members of the public were afforded the opportunity to discuss issues with the Committee. There were none.

Review the 2025 Audit
Broc Lietz and Brian Stavenger, presented
Brian presented a draft of the 2025 preliminary financial results for the organization. It included an overview of the audit and a high-level review of the 2025 financial statements. He discussed audit standards and procedures and reviewed financial performance, liquidity, and fund balances.

- The committee recommends moving this to the full board and placing it on the Regular Agenda for consideration and approval.

Review and Discuss the Updated Fargo Park Ordinances
Carolyn Boutain, presented
Carolyn reviewed and discussed the updated changes for the Fargo Park Ordinances.

- The committee recommends moving this to the full board and placing it on the Regular Agenda for consideration and approval.

Meeting adjourned at 9:23 am
Minutes submitted by Carmen Johnson, Executive Assistant

Planning Committee Meeting Minutes
Wednesday, June 17, 2026; 7:30 am
Fargo Parks Sports Center
Alex Stern Board Room

Present: Vicki Dawson, Jerry Rostad, Zoe Absey, Aaron Hill, Joe Deutsch, Zoe Absey Susan Faus, Dave Bietz, Jayne Gust, Tyler Kirchner, Tony Schmitt, Broc Lietz, Kali Mork, Kevin Boe, Kelly Kisell, Rocky Papachek, Dave Klundt

Public Comment: Members of the public were afforded the opportunity to discuss issues with the Board.

Transfer Agreement with Central North Dakota Steam Threshers, Inc.
Susan Faus, presenter

- Children's Museum at Yunker Farm is closed; Park District owns the train cars, rails, barn, and fence and has no future use planned.
- Legal opinion: assets have no resale value; disposal would be very expensive.
- Proposal:
    - Transfer ownership to Central ND Steam Threshers (charitable/civic organization).
    - Threshers assume all costs and responsibility to move the train, track, barn, and fence.
    - Train will become an active attraction at their shows; public still gets to see and use it.

The committee recommends moving this to the full board and placing it on the Consent Agenda for consideration and approval.

Urban Archery Deer Hunting Program Request from Sandhills Archery Club
Tony Schmitt, Rob Mounts, and Odin Helgerson, presenters

- Long-running urban herd reduction program in Fargo (20+ years).
- Does/antlerless only – no bucks allowed.
- Emphasis on:
    - Public safety
    - Hunting at low-use times (early/late hours, weekdays, low-traffic months).
    - Strict rules and training; hunters must report all interactions, incidents, and lost/wounded deer.
- New request: Add three South Fargo nature parks; Forest River, Orchard Glen, Heritage Hills back into the program.
- Rationale:
    - Overabundant deer suppress understory vegetation and forest succession (oaks, shrubs, wildflowers).
    - This reduces bird and wildlife diversity; only deer-resistant species and invasives (buckthorn, honeysuckle) thrive.
    - Hunting provides:

        - Population control and hunting pressure, which prevents parks from becoming “wintering yards” and pushing deer deeper into the city.
    - Hunters would:
        - Stay well away from high-use trails, fishing spots, and apple-picking areas.
        - Use limited numbers of assigned hunters per park (not all in at once).
        - Focus some areas late season only (after key fall uses are done).

This topic is being deferred to a later date until more information is available.

<u>Resolutions Creating Park Improvement District</u>
Broc Lietz, presenter

- District has revived the longstanding model of using special assessment districts to finance new neighborhood parks in development.
- Developers typically provide land (equivalent to two lots); Park District designs and builds the park; costs are assessed back to lots via special assessments.
- Current projects:
    - Madelyn’s Meadows
    - Similar pipeline work for Selkirk
- Legal/Process:
- Multiple formal resolutions required:
    - Create the Park Improvement District
    - Declare official intent to construct the park
    - Direct engineers/architects to prepare reports, then plans and specs
    - Authorize advertising for bids and eventually award contracts
    - Must follow ND state statute and public notice requirements
- Special Assessment Committee:
- Independent committee (previously authorized by board) now:
    - Applies the approved value matrix to each project.
    - Confirms whether the park improvements equal or exceed the proposed assessments.
    - Their formal recommendation will come later as the process advances.

The committee recommends moving this to the full board and placing it on the Regular Agenda for consideration and approval.

<u>2027 Fees for Youth and Adult Programming, Facilities and Pools</u>
Kevin Boe, presenter

- Mostly small increases where staffing, officials, and supplies justify it.
- Some fee decreases (e.g., archery, selected programs) to rebuild or stabilize participation.
- Strong reliance on scholarship program (youth + adults), especially for pool passes.
- Commissioners flagged:
    - Long-term need to define “core” programs that may warrant very low/no fees.
    - Interest in free or sliding-scale “life skills” (swim lessons, bike skills), with cost-recovery implications to be studied.
- Facilities & Campground
- Ice rental: Up to $190/hr (metro average alignment).
- Fields & shelters: Modest increases; more rigorous cost-recovery modeling needed with Ops (water, utilities, labor).

- Lindenwood Campground:
    - ~5% nightly fee increase; still below fairgrounds.
    - Lower campground infrastructure issues (flooding, pads, road, electrical) flagged for future capital decisions.
    - Strong revenue year when lower campground stays open; highly weather dependent.
- Pools (2027)
  - Daily admission: No change; single gate rate for everyone.
  - Season passes:
    - Residents: Held flat.
    - Non-residents: 10% higher than resident rate (value of property-tax support).
  - Structured passes maintained**.**

The committee recommends moving this to the full board and placing it on the Regular Agenda for consideration and approval.

<u>2027 Fees for Golf</u>
Rocky Papachek, presenter

- Green fees:
    - 4% increase; non-prime rates eliminated (every day treated as prime due to demand).
    - Still competitive vs. Sioux Falls, Bismarck, King's Walk, etc.
- Season passes:
    - Introduces resident vs non-resident pricing.
    - Non-resident pass categories increased by 14% from non-rate of 2026. Residents receive 10% discount from the non-resident rate.
    - Some categories consolidated (e.g., junior passes simplified).
    - Desire to track household pass usage more granularly to ensure equity and detect outsized discounts.

The committee recommends moving this to the full board and placing it on the Regular Agenda for consideration and approval.

<u>2027 Fees for Sports Center</u>
Kali Mork, presenter

- Compared to similar tri-state markets (Duluth, Rochester, Sioux Falls, Bismarck).
- Adjusted for unique scale and amenities (full-size turf, indoor track, etc.).
- Decisions:
    - Most fees held steady or see small increases.
    - Slightly larger increases for:
        - Turf field rentals (still below regional cost-per-square-yard norms).
        - Community rooms (due to demand and amenity level).
- Non-prime pricing:
    - Proposal to eliminate non-prime discounts during main seasons; instead, offer:
        - Dedicated summer rates to draw use in low-demand months.
        - Phased transitions for a few groups that deliberately rented at non-prime times to manage budgets.
- Community access:
    - Indoor track is free and very heavily used (~300/day in winter peaks).

        - Open play sessions: $5/person, with 1,600+ punch cards sold in 2025.
        - Punch cards are eligible for scholarship support.

The committee recommends moving this to the full board and placing it on the Regular Agenda for consideration and approval.

<u>2027 Fees for Courts Plus Community Fitness Membership and Additional Fees</u>
Kelly Kisell, presenter

- Membership structure:
    - Moving back to month-to-month model (contracts increasingly rare in industry).
    - Existing members: ~3% increase.
    - New members: pricing based on average of old short-term vs. 12-month contracts.
    - Membership types: Individual, Dual (two at same address), Household.
- Comparison:
    - Benchmarked against YMCA, Family Wellness, Choice in Grand Forks, etc.
    - Courts Plus typically remains below YMCA rates, especially once pool access is valued in.
- Pool integration:
    - Members get one free “home” pool pass (indoor or outdoor) tied to active membership; upgrades available for more pools.
    - Pass is invalid if membership is cancelled.

The committee recommends moving this to the full board and placing it on the Regular Agenda for consideration and approval.

<u>Credit Card Fees</u>
Broc Lietz, presenter

- Current state:
    - Credit card processing averages ~3.78% across the District.
    - District-wide costs rose from ~$204k (2021) to ~$383k (2025).
    - In Square alone (concessions, some POS), 2025 flipped to ~$1M card vs. $500k cash – card volume now dominates.
    - These costs are currently absorbed in department budgets
- Proposal:
    - Begin passing card processing fees directly to card-using patrons (approx. 3%, varies by system/card type).
    - Patrons would always have no-fee options:
        - Cash
        - Check (for appropriate transactions; less likely at concessions)
        - Debit card (note: surcharge cannot apply to debit under ND rules).

This was information brought to the Committee from the Finance Department, it will be part of the overall budget process.

Meeting adjourned at 10:20 am.
Minutes submitted by Carmen Johnson, Executive Assistant