

February 18, 2026  
City of Wilton  
Agenda

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Approve Meeting Minutes
5. Finalize Agenda
6. Public Comment
7. City Maintenance Report
  
8. Old Business
  - A. Attorney
  - B. 2025 Engagement Letter
  - C. Sales Tax Resolution
  - D.
  - E.
  
9. New Business
  - A. Myron Basarab
  - B. CD's
    - a. Water – Matures 3/19/26
      1. HPN - Matures 3/16/26
  - C. Chapter 1 Ordinance update – Draft
  - D.
  - E.
  
10. Reports
11. Bills
12. Adjournment

February 4, 2026

*Unofficial Minutes*

A regular meeting of the Board of City Commissioners was held on February 4, 2026, at 7:00 p.m. at the City Meeting Room. Present Commissioners Bernell Hedstrom, Lisa Hedstrom, Mike Schmit and President LeeAnn Domonoske-Kellar. Also present: Kristine Ell, Jim Tooke, Tim Smallbeck and AJ Tuck.

**Motion made by L. Hedstrom and seconded by Schmit** to approve the meeting minutes from January 21, 2026 with corrections. All present voted aye, motion carried.

**Motion made by L. Hedstrom and seconded by B. Hedstrom** to approve the agenda as presented. All present voted aye, motion carried.

No public comment cards were submitted prior to the meeting being called to order.

The City received 6 letters of interest for the open commission seat. **Motion made by Schmit and seconded by B. Hedstrom** to appoint Jim Tooke. All present voted aye, motion carried. Tooke joined the table at this time.

**Motion made by B. Hedstrom and seconded by Schmit** to approve the second reading and final passage of ordinance update 8.0604 License – Class of -Fee as presented. All present voted aye, motion carried.

**Motion made by Schmit and seconded by Tooke** to approve the bond resolution to increase the State Revolving Fund (SRF) Loan by \$500,000. Roll call vote: Aye - Tooke, B. Hedstrom, L. Hedstrom, Schmit and Domonoske-Kellar. Motion carried. The total draw amount of the loan is estimated to be \$367,000.

**Motion made by B. Hedstrom and seconded by Tooke** to approve the gaming application from Pheasants Forever to hold a raffle on April 11, 2026 as presented. All present voted aye, motion carried.

**Motion made by L. Hedstrom and seconded by Schmidt** to approve the gaming application from Second Brigade to hold a raffle on September 19, 2026 as presented. All present voted aye, motion carried.

**Motion made by Schmit and seconded by Tooke** to convert the Water CD and HPN CD

into a Water Reserve CD when they mature in March 2026. All present voted aye, motion carried.

**Motion made by Schmit and seconded by Tooke** to use the sewer fund from the SRF Loan that will be reimbursed to the City to open a Sewer Reserve CD. All present voted aye, motion carried.

**Motion made by Tooke and seconded by Schmit** to increase the sewer base rate by \$3.00 effective March 1, 2026. All present voted aye, motion carried.

**Motion made by L. Hedstrom and seconded by Tooke** to approve the 2025 Financial Report as presented. All present voted aye, motion carried.

The engagement letter from Brady Matz was presented to the Board. The Board will investigate other options for the financial audit and revisit the matter at the next regular meeting.

A special hearing for Village Center Properties was set for February 25, 2026 at 7:00, at the City Meeting Room. An application was submitted to replat parcel 82300100005000, 8230010005010, and 82110100001000 into five parcels.

General discussion was held regarding the search for a City Attorney.

Comm. Schmit stated that several people have indicated it is difficult to hear the Board when members speak at the table. The conference table will be moved to determine whether this improves audibility.

**Motion made by B. Hedstrom and seconded by L. Hedstrom** to pay bills as presented. All present voted aye, motion carried.

With no other items for discussion, Pres. Domonoske-Kellar declared the meeting adjourned at 8:15 p.m.

-99529 Visa 1,694.51  
 -99528 Verizon Wireless 170.00  
 -89445 Dennis Dockter 1,806.76  
 -89444 Pattie Solberg 2,050.00  
 -89443 NDPERS 135.00

-89442 NDPERS 1,545.74  
 1079 Tand Construction 50,000.00  
 22463 Tand Construction 100,000.00  
 22464 Tand Construction 50,000.00  
 22465 Farmers Union Oil 1,011.35

22466 Montana Dakota Utilities 962.58  
22467 NABCO 56.82  
22468 Advanced Business Methods 179.19  
22469 Ottertail Power 2,948.39  
22470 ND Dept of Health 27.00  
22471 Electric Systems 9,598.00

22472 Lori Grey 212.40  
22473 Tru Community Bank 100.00  
22474 Union Bank 30.00  
22475 Lautzenhiser Stationary 231.98  
22476 Loren Gosen 200.00

Pattie Solberg, City Auditor

LeeAnn Domonoske-Kellar, Pres.

December 5, 2025

City Commission and City Auditor  
City of Wilton  
P.O. Box 278  
Wilton, ND 58579

This letter is to confirm and specify the terms of Brady Martz, PLLC (“**Brady Martz**”) engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom services are provided to confirm the following arrangements.

We are pleased to confirm our understanding of the services we are to provide the City of Wilton for the year ended December 31, 2025.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the disclosures, which collectively comprise the basic financial statements, of the City of Wilton as of and for the year ended December 31, 2025.

We have also been engaged to report on supplementary information that accompanies the City of Wilton’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of American (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements.

- 1) Budgetary Comparison Schedule – Modified Cash Basis – General Fund
- 2) Budgetary Comparison – Modified Cash Basis – major special revenue funds (if any)
- 3) Schedule of Changes in Fund Balances and Changes in Net Position
- 4) Schedule of Indebtedness
- 5) Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following 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.

- 1) City Officials

The objectives of our audit 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 issue an auditor’s report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that,

individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Wilton's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Wilton's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control

procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Wilton's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with modified cash basis of accounting; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). You are responsible for including all informative disclosures that are appropriate of the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers) and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are

responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by the commencement of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

## Other Services

As part of the audit, we perform the following nonaudit services:

- 1) Proposition journal entries necessary to present the financial statements in accordance with the modified cash basis of accounting.
- 2) Assist with the drafting of your financial statements and disclosures in accordance with the modified cash basis of accounting.
- 3) Assistance with preparation of the Schedule of Expenditures of Federal Awards and the data collection form based on information provided by you.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, related notes, journal entries, data collection form, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience to oversee the nonaudit services we provide and for evaluating the adequacy and results of those services and accept responsibility for them.

## Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City of Wilton; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brady Martz and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to U.S. Department of Defense or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brady Martz personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the U.S. Department of Defense. If we are aware

that the North Dakota State Auditor's Office, a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Matt Laughlin is the engagement partner/signor and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in May of 2026.

We estimate our fees for the services covered by this engagement letter will be as follows:

Financial Statement Audit	\$21,750
Federal Compliance Audit (per program)	\$5,000
Technology and Data Security Fee	see below

The fee estimate is based on anticipated cooperation from your personnel with the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Brady Martz remains dedicated to timely, quality delivery of service that meets your evolving needs. We will include a separately stated technology and data security fee calculated as five percent of the fee for our services. This fee enables Brady Martz to provide the ongoing technology infrastructure and data security required to maintain the level of service and support you expect.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report.

Our fee estimate is based to a large extent on the quality, timeliness, and accuracy of the requested supporting documentation that you and your staff will prepare for the audit. It is also based on the number and complexity of proposed audit adjustments that may be required to bring your financial statements in compliance with the modified cash basis of accounting. We will prepare a detailed list of expected supporting audit documentation which you will need to prepare before we will be able to begin the audit(s). The supporting audit documentation will need to be completed and submitted to us by the corresponding due dates noted on the list.

Our fee estimate does not include any accounting assistance required to assist you in properly preparing the required supporting audit documentation listed in the "Prepared by Client (PBC) audit documentation" letter. Also, it does not include additional time required to reconcile the supporting audit documentation to appropriate detail and/or to the general ledger. Additional time will be billed at our standard rates.

The original fee estimate assumes that the supporting audit documentation will be completed prior to the requested due dates and will meet the following criteria:

- 1) All audit documentation will be completely and accurately prepared in Brady Martz format by you and your staff by the corresponding due date.
- 2) Minimal (less than 10) year-end proposed adjusting and/or passed journal entries.

- 3) No unanticipated issues which would change the scope of our work, (i.e., new complex accounting issues, new debt issuances, major construction projects, change in accounting methods or practices, poor financial results which would cause a going concern issue to be addressed, changes in key accounting personnel, the engagement would start on time, etc.)
- 4) No additional major funds from the prior year; if additional funds are required to be audited, an additional fee will be charged per fund based off of additional time spent and billed at our standard rates.
- 5) Significant accounting issues are resolved prior to audit.
- 6) Start date is as scheduled.

## Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to City Commissioners of the City of Wilton. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement. By signing this engagement letter you acknowledge and confirm the following items:

- The entity is not considered publicly traded and does not contemplate the use of these financial statements as part of any kind of public or private stock offering that is subject to either SEC or PCAOB jurisdiction.
- The entity is not considered a cannabis related business.
- The entity does not have or intend to enter into material dealings or holdings with respect to digital assets or cryptocurrencies.
- The entity is not aware of any allegations of fraud, including fraudulent financial reporting or misappropriation of assets.
- The Entity is not aware of any active or threatened litigation that would have a significant impact on the Entity's operations.
- The Entity's previous financial statements did not contain any uncertainties related to its ability to continue as a going concern.
- The Entity was not required to obtain a waiver from its lender for failure to comply with financial covenants during the most recent reporting period for which covenants applied.
- The deliverables specified in this agreement shall constitute our entire obligation with respect to this engagement. The Firm will be under no obligation to sign any additional certifications, representations, attestations or any similar items, that are not covered by this agreement.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement. If any of the following occur, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement:

- Failure to disclose any of the above noted items.
- The condition of your records prevents us from obtaining sufficient and appropriate audit evidence.
- Your personnel are unable to provide the requested records and audit support in a timely manner.

If your engagement is terminated, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal

control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City of Wilton and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



**BRADY MARTZ**

RESPONSE:

This letter correctly sets forth the understanding of the City of Wilton.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

City	population	Company	Cost	Notes
Beach	981	Point CPS	\$25,000	
Belfield	996	Rath & Mehrer	\$15,000	
Bowbells	301	Rath & Mehrer	\$11,000	2 years
Center	588	Rath & Mehrer	\$11,000	
Cooperstown	983	Harold Rotunda	\$3,200	
garrison	1,462	Rath & Mehrer	\$15,000	
glen ullin	732	Nadine Julson	\$16,000	
killdeer	889	Rath & Mehrer	\$20,000	2025 - Not to exceed
Maddock	402	Rath & Mehrer	\$11,000	
New Rockford	1,361	Rath & Mehrer	\$12,000	2 years
new salem	973	Rath & Mehrer	\$12,000	email
ray	740	Rath & Mehrer	\$18,000	
Rolla	1,223	State	\$26,000	2 years
Sawyer	319	Rath & Mehrer	\$10,000	2025 - Not to exceed
Stanley	2,331	Rath & Mehrer	\$18,000	2025 - Not to exceed
Turtle Lake	542	State		
Washburn	1,300	State	\$30,000	2 years

**A RESOLUTION PROVIDING FOR SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF WILTON, NORTH DAKOTA, THE QUESTION OF LEVYING A ONE PERCENT (1%) CITY SALES, USE, AND GROSS RECEIPTS TAX AT THE JUNE 9, 2026 ELECTION**

**WHEREAS**, the City of Wilton, North Dakota, is a home rule city with authority, subject to voter approval, to levy and collect a city sales, use, and gross receipts tax under its home rule powers and applicable North Dakota law; and

**WHEREAS**, the City Commission has determined that additional, stable revenue is necessary to support essential municipal services, infrastructure, and operations; and

**WHEREAS**, the City Commission deems it desirable and in the best interests of the City to submit to the qualified electors of the City the question of levying a one percent (1%) city sales, use, and gross receipts tax at the June 9, 2026 election;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WILTON, NORTH DAKOTA:**

The question of authorizing the City of Wilton to levy and collect a one percent (1%) city sales, use, and gross receipts tax shall be submitted to the qualified electors of the City at the June 9, 2026 election, and the Ballot question will be substantially in the following form:

Shall the City of Wilton be allowed to levy and collect a one percent (1%) city sales, use, and gross receipts tax, pursuant to the provisions, limitations, and exemptions provided under the City's home rule powers and North Dakota law?

- YES – Means that you approve the levy of a one percent (1%) city sales, use, and gross receipts tax.
- NO – Means that you reject the levy of a one percent (1%) city sales, use, and gross receipts tax.

Voting Yes: \_\_\_\_\_

Voting No: \_\_\_\_\_

Absent: \_\_\_\_\_

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_

Mayor  
City of Wilton

City Auditor  
ATTEST

CITY OF WILTON  
Cash Report  
For the Accounting Period: 2/26

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
100 General Fund						
1110 Cash	172,174.39	393.92	0.00	0.00	1,787.35	170,780.96
201 Highway Fund						
1110 Cash	58,524.93	0.00	0.00	0.00	1,025.51	57,499.42
203 Special Assessments-Public Property						
1150 General Savings	18,804.27	0.00	0.00	0.00	0.00	18,804.27
204 Memorial Hall Expansion						
1110 Cash	1,142.73	0.00	0.00	0.00	0.00	1,142.73
1150 General Savings	6,447.80	0.00	0.00	0.00	0.00	6,447.80
Total Fund	7,590.53					7,590.53
206 Snow Removal Fund						
1150 General Savings	3,028.80	0.00	0.00	0.00	0.00	3,028.80
209 Soc Depot Fund						
1110 Cash	2,769.49	0.00	0.00	0.00	0.00	2,769.49
212 Waterline Replacement Fund						
1168 Water Line CDAR - 2021	34,288.49	0.00	0.00	0.00	0.00	34,288.49
213 Water Tower Repair Fund						
1150 General Savings	2,766.59	0.00	0.00	0.00	0.00	2,766.59
214 Coal Severance Fund						
1150 General Savings	3,273.91	0.00	0.00	0.00	0.00	3,273.91
216 Coal Conversion Fund						
1150 General Savings	7,583.18	0.00	0.00	0.00	0.00	7,583.18
218 Deficiency Fund						
1171 Deficiency Fund CD	32,225.16	0.00	0.00	0.00	0.00	32,225.16
220 Sales Tax						
1116 Sales Checking	604,832.16	0.00	0.00	0.00	0.00	604,832.16
306 Prairie Dog Fund						
1110 Cash	107,041.12	0.00	0.00	0.00	0.00	107,041.12
350 Centennial Funds						
1172 Centennial CD	18,466.89	0.00	0.00	0.00	0.00	18,466.89
401 Equipment Reserve						
1153 Equip Replace Money Market	21,882.81	0.00	0.00	0.00	0.00	21,882.81
405 Improvements - 2007-1						
1110 Cash	4,001.41	0.00	0.00	0.00	0.00	4,001.41
1114 2007 - 1st Improve Checking	6,037.75	0.00	0.00	0.00	0.00	6,037.75
1151 2007 -1st Improve Money	68,482.13	0.00	0.00	0.00	0.00	68,482.13
Total Fund	78,521.29					78,521.29
406 Improvements - 2007-2						
1110 Cash	8,487.37	0.00	0.00	0.00	0.00	8,487.37
1115 2007 - 2nd Improve Checking	5,697.78	0.00	0.00	0.00	0.00	5,697.78
1152 2007 -2nd Improve Money	110,367.88	0.00	0.00	0.00	0.00	110,367.88
Total Fund	124,553.03					124,553.03
408 2021 Improvement Checking						
1156 2021 Improvement Checking	5,424.40	0.00	0.00	0.00	0.00	5,424.40
409 Water Improvement Fund						
1110 Cash	74,380.87	0.00	0.00	0.00	0.00	74,380.87

CITY OF WILTON  
Cash Report  
For the Accounting Period: 2/26

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
410 Sewer Improvement Fund						
1110 Cash	128,267.20	0.00	0.00	0.00	0.00	128,267.20
501 Water						
1110 Cash	215,240.44	0.00	0.00	0.00	1,228.08	214,012.36
1167 Water CDAR - 2021	67,774.22	0.00	0.00	0.00	0.00	67,774.22
1170 HPN CD - 2023	39,869.96	0.00	0.00	0.00	0.00	39,869.96
Total Fund	322,884.62				1,228.08	321,656.54
502 Sewer						
1110 Cash	209,656.77	0.00	0.00	0.00	1,053.51	208,603.26
503 Garbage						
1110 Cash	34,477.63	0.00	0.00	0.00	673.12	33,804.51
504 Surcharge & Inert						
1110 Cash	-5,346.66	0.00	0.00	0.00	87.28	-5,433.94
505 Water Deposits						
1154 Water Deposit	3,950.13	0.00	0.00	0.00	0.00	3,950.13
710 PAYROLL CLEARING FUND						
1110 Cash	-2,089.69	0.00	5,854.85	3,847.48	0.00	-82.32
730 CLAIMS CLEARING FUND						
1110 Cash	20,816.10	0.00	0.00	0.00	0.00	20,816.10
Totals	2,090,748.41	393.92	5,854.85	3,847.48	5,854.85	2,087,294.85

\*\*\* Transfers In and Transfers Out columns should match, with the following exceptions:

- 1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.
- 2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

## CHAPTER ONE - GOVERNMENT ORGANIZATION - COMMISSIONED CITIES

### Article 1: Jurisdiction

#### **1.0101 Over Persons and Property**

The jurisdiction of the City of Wilton, North Dakota, extends to all persons, places and property within its boundaries, and such extra-territorial jurisdiction as is granted to it under the provisions of the North Dakota Century Code and amendments.

#### **1.0102 Defining City Limits**

There shall be included within the municipal limits of the City of Wilton all areas duly platted and recorded as being within said City; all lots and blocks shall also include all streets, alleys and public ways included within the area and adjacent thereto which are defined as within the confines of the City limits. The City Commission shall have jurisdiction within the corporate City limits and over any common or public grounds belonging to the City, and in and over all places within ~~one-half~~ one mile of the municipal limits for the purpose of enforcing health ordinances and regulations, and police regulations and ordinances adopted to promote the peace, order, safety and general welfare of the municipality. (Source: North Dakota Century Code section 40-06-01)

The jurisdiction and police powers of the City shall include, extend to and include all property owned by the Montefiore School District Number 1, within the city limits of the City of Wilton.

#### **1.0103 Division of City into Precincts**

There shall be one precincts within the City of Wilton to be known and designates as Wilton and each of said precincts shall consist of all that part of the City of Wilton which lies within the boundaries hereinafter set forth for each of the precincts and the polling place in each precinct shall be located at the site hereinafter set forth to wit: Wilton Memorial Hall

#### **1.0104 City Fines and Penalties Limited\***

The provisions of Section 40-05-06 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

1. Except as provided in subsection 2 and 3, the fine or penalty for the violation of any ordinance, resolution, or regulation of a city shall not exceed five hundred dollars and the imprisonment shall not exceed thirty days for one offense.
2. For every violation of a city ordinance regulation the operation or equipment of motor vehicles or regulation traffic, except those ordinances listed in section 39-06.1-06

3. For every violation of a city ordinance prohibiting shoplifting, vandalism, criminal mischief, or malicious mischief, the penalty may not exceed a fine of one thousand dollars, imprisonment for thirty days, or both such fine and imprisonment.

This section shall not be construed to prohibit the utilization of the sentencing alternatives, other than a fine or imprisonment, provided by NDCC Section 12.1-32-02 for the violation of a City ordinance, nor shall this section limit the use of deferred or suspended sentences pursuant to NDCC Chapter 12.53.

(\* See Appendix)

## Article 2: Governing Body- Board of City Commissioners

### 1.0201 Regular Meetings\*

The Board of City Commissioners shall meet regularly at the City Hall on the first and third Wednesday of each month at the hour of ~~8:00~~ 7:00 PM unless some other time and place specifically fixed by the board. The board shall meet in addition thereto, as often as required by Section ~~40-08-10~~ 40-09-11 of the North Dakota Century Code.

### 1.0202 Special Meetings

Special meetings may be called at any time by the President or any two (2) members of the governing body to consider matters mentioned in the call of such meetings. Written notice of any special meeting shall be given to each member of the governing body at least ~~three~~ two hours before the time of the meeting.

### 1.0203 Meeting to be Public- Journal of Proceeding to be Kept

All meetings of the governing body shall be open to the public, and a journal of its proceedings shall be kept. Notice of the regular meeting time or of special meeting shall be given as provided by Section 44-04-20 of the North Dakota Century Code and ~~amendments thereto~~ all subsequent amendments.

### 1.0204 Quorum

The provisions of Section 40-06-03 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

A majority of the members of the governing body of a municipality shall constitute a quorum to do business but a smaller number may adjourn from time to time. The governing body may compel the attendance of absentees under such penalties as may be prescribed by ordinance, and may employ the police of the municipality for that purpose.

### 1.0205 Reconsidering or Rescinding Votes of a Special Meeting

The provisions of Section ~~40-09-08~~ 40-06-04 of the North Dakota Century Code and all subsequent amendments shall be and hereby are incorporated by reference in this ordinance.

No vote of the governing body shall be reconsidered or rescinded at a special meeting unless there is present at such special meeting as large a number of members as were present when such vote was taken.

**1.0206 Rules and Order of Business**

Rules and order of business for the parliamentary government of the governing body shall be governed by Robert's Rules of Order. (Source: North Dakota Century Code section 40-06-05)

(\* See Appendix)

### Article 3: Elective Officers

#### 1.0301 Board of City Commissioners\*

The governing body of the City of Wilton shall be the Board of City Commissioners which shall be composed of the President of the Board of City Commissioners and four City Commissioners. The President and four City Commissioners shall be elected as provided by law. (Source: North Dakota Century Code sections 40-09-01, 40-09-03)

#### 1.0302 Commissioners- Terms of Office- Terms of Members of the First Board-Resignations

The provisions of Section 40-09-04 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

~~Each commissioner and the president of the board of city commissioners shall hold office for four years commencing on the fourth Tuesday in June of the year in which the officer was elected and until a successor has been duly elected and qualified. The commission shall establish by ordinance a procedure whereby one-half of all commissioners, as nearly as practicable, are elected biennially. The president or any other member of the board may resign from office by filing a written resignation with the city auditor, who shall submit the resignation to the board of city commissioners at its next regular meeting or at a special meeting called for consideration of the resignation. The resignation is effective upon its acceptance by the board.~~

Each commissioner and the president of the Board of City Commissioners shall hold office for four years from and after the date of election, and until a successor has been duly elected and qualified. The president and any other member of the Board may resign from office by filing a written resignation with the city auditor, who shall submit the resignation to the Board of City Commissioners at its next regular meeting, or at a special meeting called for consideration of such resignation. The resignation is effective upon its acceptance by the Board. (Source: North Dakota Century Code section 40-09-04)

#### 1.0303 President of Board of Executive Officer- Duties- No Veto Power

The provisions of Section 40-09-08 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

The president of the board of commissioners shall be the executive officer of the City and ~~he~~ shall see that all the laws of the city are enforced. ~~He~~ The president shall have the right to vote as a member of the board, but he shall have no veto power.

**1.0304 Vice- President and Acting President of the Board- Powers to Act**

The provisions of Section 40-09-09 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

At the first meeting of the board after each biennial election, one of its own members shall be elected vice-president. The vice-president shall perform all the duties of the office of president in the absence or inability of the president to act. In the absence or inability to act of both the president and the vice president, the board shall elect one of its members as acting president, who shall have all the powers and perform all the duties of the president during **his the president's** absence or disability.

**1.0305 How Vacancies in Board Filled**

The provisions of Section 40-09-10 of the North Dakota Century Code and all subsequent amendments shall be and hereby are incorporated by reference in this ordinance.

If a vacancy occurs in the office of the city commissioner or president of the Board of City Commissioners, the board may call a special city election to fill such vacancy for the unexpired term, or may, after fifteen days from the date of such vacancy appoint a person to fill such vacancy until the next city election, at which election the unexpired terms shall be filled. Upon petition of five percent of the electors, as determined by the total number of votes cast in the city in the last general election, the commission shall call a special city election to fill a vacancy occurring more than six months prior to the next city election, provided such petition has been submitted within fifteen days of the date of such vacancy.

**1.0306 Departments of Administration of City Divided Among Commissioners- Duties**

The provisions of Section 40-09-12 of the North Dakota Century Code and all subsequent amendments shall be and hereby are incorporated by reference in this ordinance.

The Board of City Commissioners, by a majority vote of all members thereof, shall designate from among its members:

1. A police and fire commissioner who shall have under **his that commissioner's** special charge the enforcement of all police regulations of the city and the general supervision of the fire department of the City.
2. A commissioner of streets and improvements who shall have under **his that commissioner's** special charge the supervision of the streets and alleys of the city and who shall be charged with responsibility for the lighting, cleaning, and sanitary condition of the streets and alleys and with the enforcement of all rules and regulations relating thereto, and with the preservation for the health of the inhabitants of the City. **He that commissioner** shall have under **his that commissioner's** special charge the supervision of

all public improvements and the conditions of all grants of franchises or privileges are compiled with faithfully and performed;

3. A waterworks and sewerage commissioner who shall have under ~~his~~ that commissioner's special charge the waterworks and sewerage department of the city and who shall see to the enforcement of all regulations with respect to said departments and all revenue pertaining thereto; and
4. A commissioner of finance and revenue who shall have under ~~his~~ that commissioner's special charge the enforcement of all laws for the assessment and collection of taxes of every kind and the collection of all revenues belonging to the City, from whatever source the same may be derived, and who shall examine into and keep informed as to the finances of the city.

The duties assigned to the various members of the board by this section may be otherwise distributed by a majority vote of the board's members.

**1.0307 Accounts Audited by Respective Commissioners- Approved by Board**

The provisions of Section 40-09-13 of the North Dakota Century Code and all subsequent amendments shall be and hereby are incorporated by reference in this ordinance.

The commissioner who is the head of each department shall audit all accounts against it, but before payment the accounts shall be acted upon and approved by at least three members of the Board of City Commissioners. Approval by at least three members of the Board of City Commissioners shall be recorded in the record of the board and this shall be sufficient to indicate approval without requiring the approving members to sign or initial the voucher or order for payment of the account.

**1.0308 Rules and Regulations Governing Departments and Agencies of City Made by Board**

The provisions of Section 40-09-14 of the North Dakota Century Code and all subsequent amendments shall be and hereby are incorporated by reference in this ordinance.

The Board of City Commissioners shall have the sole authority to pass and adopt rules and regulations concerning the organization, management, and operation of all the departments of the City and the other agencies created by it for the administration of the City's affairs.

**1.0309 Board May Summon and Compel Attendance of Witnesses and Books- Punish for Contempt- Process**

The provisions of Section 40-09-16 of the North Dakota Century Code and all subsequent amendments shall be and hereby are incorporated by reference in this ordinance.

Whenever it is necessary for the more effective discharge of its duties, the Board of City Commissioners may summon and compel the attendance of witnesses and the production of books and papers before it. The board may punish for contempt of the board with the same ~~of the county court~~ fines and penalties as a district judge may inflict for contempt of the district court. All process necessary to enforce the powers conferred by this section shall be signed by the president of the board, attested by the city auditor, and served by any member of the police force of the City.

#### **1.0310 Restrictions of Member of Board**

The provisions of Section 40-09-17 of the North Dakota Century Code and all subsequent amendments shall be and hereby are incorporated by reference in this ordinance.

1. Except as provided ~~in subsection 2~~ herein, a member of the board of city commissioners may not:
  - a. Be eligible to any other office the salary of which is payable out of the city treasury;
  - b. Hold any other office under the city government; and
  - c. Hold a position of remuneration in the employment of the city.
2. A member of a board of city commissioners may serve as an ambulance crew member employed by the city or under a contract with the city and be remunerated for those services or as a volunteer firefighter or ambulance crew member for the city and be compensated for attending training or responding to emergency calls or may be reimbursed for expenses incurred in attending training or in responding to emergency calls

~~(\* See Appendix)~~

## Article 4: Appointive Offices

### 1.0401 Municipal Judge

There shall be elected each four years, a municipal judge who shall hold office until his successor is elected and qualified. The municipal judge shall perform all the duties prescribed by law and the ordinances of this City. He shall receive an annual salary as full compensation for all services rendered. (Source: North Dakota Century Code sections 40-15-01, 40-15-02, 40-18-06)

### ~~1.0402 Report to Board of City Commissioners~~

~~It shall be the duty of the municipal judge to make a full report under oath, of all proceedings in the actions and matters before him in the City of Wilton is a party, or interested therein, to the governing body of the City of Wilton, at the close of each month. Until such report has been filed with the City Auditor, no salary shall be paid the judge for such work.~~

### ~~1.0403 Contents of Report~~

~~Such report shall contain the names of the parties to such actions or proceeding, a statement of all orders made whether the defendants be committed, fined or released from custody, the judgment, the extent thereof, the costs, the amount of costs and fine paid, if any, with the disposition thereof, together with an itemized account of any fees of all officers and witnesses and the names of each, the name of each person making the complaint, and the nature and date thereof.~~

### ~~1.0404 Receipt of Accompany Report~~

~~The report will be accompanied by the duplicate receipt or receipts of the City Auditor for the total amount of the fees and money so collected on behalf of the City.~~

### ~~1.0405 Court Hours~~

~~The municipal judge shall be in attendance at municipal court for the transactions of business that may come before him and shall devote the time necessary to handle and dispose of the business coming before him.~~

### ~~1.0406 Duties of Municipal Judge~~

~~Additional duties of the municipal judge shall be as provided by the provisions of Chapter 40-18 of the North Dakota Century Code and all amendments thereto.~~

#### **1.0402 Report to City Auditor**

It shall be the duty of the municipal judge to make a full report under oath of all fees, fines, costs, forfeiture, and any other monetary consideration collected by the court to the city auditor at the close of each month. The report shall be accompanied by all monetary consideration collected. Until such report has been filed with the city auditor, no salary shall be paid the judge for such work. (Source: North Dakota Century Code section 40-18-06)

#### **1.0403 Court Hours**

The municipal judge shall be in attendance at municipal court for the transaction of business that may come before the court and shall devote the time necessary to handle and dispose of the business coming before the court.

#### **1.0404 Duties of Municipal Judge**

Additional duties of the municipal judge shall be as provided by chapter 40-18 of the North Dakota Century Code and all amendments.

#### **1.0405 Victim Witness Fee**

The municipal judge may assess a fee of not more than twenty-five (25) dollars as part of a sentence imposed on a defendant who pleads guilty to or is convicted of violating a municipal ordinance for which the maximum penalty that may be imposed by law for the offense includes imprisonment. The fee assessed under this section is in addition to any fine, penalty, costs, or administrative fee prescribed by law. The municipal judge may assess the fee when sentence is imposed or when sentence is suspended or imposition of sentence is deferred, unless the defendant is indigent and unable to pay the fee. All fees paid to the municipal court under this section shall be deposited in the general fund for allocation by the governing body to:

1. A private, nonprofit domestic violence assault program;
2. A victim and witness advocacy program of which the primary function is to provide direct services to victims of and witnesses to crime; or
3. The statewide automated victim information and notification system (SAVIN), administered by the North Dakota Attorney General. (Source: North Dakota Century Code section 27-01-10)

## Article 5: Appointive Offices

### 1.0501 Appointive Officers- Right to Dispense with Offices

At the first meeting after the qualification of its members, or as soon thereafter as possible, the Board of Commissioners shall appoint the following officers;

1. City Auditor
2. City Attorney
3. City Assessor
- ~~4. City Health Officer~~
- ~~5. Chief of Police~~
6. City Engineer
7. Such other officers or boards as the Board of City Commissioners may deem necessary.

~~In addition, governing body may appoint a Treasurer, additional assessors, a street commission, a chief of the fire department, one or more policemen, a board of public works, and such other officers or boards as the Board of City Commissioners may deem necessary, or may, by a majority vote, dispense with any appointive office, and provide that the duties thereof shall be performed by other officers or boards, by the Board of City Commissioners, or by a committee or committees thereof.~~ The Board of City Commissioners may, by a majority vote, dispense with any appointive office, and provide that the duties thereof shall be performed by other officers or boards, by the Board of City Commissioners or by a committee or committees thereof.  
(Source: North Dakota Century Code section 40-15-05)

### 1.0502 Term of Appointive Officers

The provisions of Section 40-15-06, 40-13-02 and chapter 26.1-21 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

~~The terms of all appointive officers of a city operating under the commission system of government commences on the first day of July succeeding their appointment unless otherwise provided by ordinance, and the officers shall hold their respective offices for the term provided by ordinance, and until their respective successors are qualified.~~ The term of all appointive officers shall begin on the day after the first meeting in July and shall continue for a term of two years until their successors have been appointed and qualified. Any person appointed to fill a vacancy shall hold his office for the unexpired term unless appointed as an "acting" officer. An acting officer shall serve at the pleasure of the governing body. Before entering upon the duties of their office, appointed officers shall take the oath and give the bond required by law

**1.0503 Postponement of Appointments**

~~The Commission may, upon the concurrence of two thirds of the Commissioners present, postpone action on such appointments, or any of them, to a special session of the Commission to be held not later than one week from the date of such adjournment.~~

**1.0504 Appointive Officers - Removal Upon Hearing - Suspension Appointments and Removal of Temporary Officers**

~~The provisions of Section 40-15-07 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.~~

~~Any person appointed to any office of a city operating under the commission system of government and any employee of the city may be removed by a majority vote of all the members of the board of city commissioners, but no officer or employee shall be removed except for cause and unless charges are preferred against him and he is accorded an opportunity to be heard in his own defense. Within ten days after charges are filed against any such person in the office of the city auditor, the board shall proceed to hear and determine the case upon its merits. The president of the board of city commissioners, or the board, by a majority of the vote of its members, may suspend any officers or employee against whom charges have been preferred until the disposition of the charges. The president may appoint a person to fill any vacancy temporarily until charges against the incumbent of such office have been disposed of. Any person appointed by the president without confirmation may be removed by him when he deems it is for the best interest of the city.~~

**1.0503 Appointive Officers - Removal Upon Hearing - Suspension Appointment and Removal of Temporary Officer**

The provisions of section 40-15-07 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

Any person appointed to any office of a City operating under the commission system of government and any employee of the City may be removed by a majority vote of all the members of the Board of City Commissioners, but no officer or employee shall be removed except for cause and unless charges are preferred against him and he is accorded an opportunity to be heard in his own defense. Within ten days after charges are filed against any such person in the office of the city auditor, the board shall proceed to hear and determine the case upon its merits. The president of the Board of City Commissioners, or the board, by a majority vote of its members, may suspend any officer or employee against whom charges have been preferred until the disposition of the charges. The president may appoint a person to fill any vacancy temporarily until charges against the incumbent of such office have been disposed of. Any person appointed by the president without confirmation may be removed by him when he deems it is for the best interests of the City.

**1.0505 10504 General Duties of the City Auditor**

It shall be the duty of the city auditor to issue the calls for all special meetings of the City Commission when requested to do so by the President or Presiding Officer or any two (2) members of The City Commission. ~~He~~ The city auditor shall also keep a full and complete record of all meetings of the City Commission and shall keep a book titled as the "Ordinance Book" and shall record therein at length all ordinances of the City. ~~He~~ The city auditor shall keep a book to be styled the "Special Assessment Book" in which ~~He~~ The city auditor shall keep all records of special assessments. All such books shall have full and complete indexes of the contents thereof. ~~He~~ The city auditor shall report to the City Commission at the end of every month a list of all warrants, interest coupons, bonds or other evidence of indebtedness which may have been redeemed or paid by him during the month and ~~He~~ The city auditor shall duly give to the commission a copy of ~~his~~ a receipt therefore. ~~He~~ The city auditor shall further handle all correspondence, permits and licenses and shall do and perform each, every and all duties and things prescribed ~~for him to do~~ by statutes of this state, or by an ordinance, resolution or proper instruction of the City Commission. (Source: North Dakota Century Code Section chapter 40-16)

**1.0506 1.0505 General Duties of the City Attorney**

~~The City Attorney shall conduct all the law business of the City and of the departments thereof, and all law business in which the City shall be interested; he shall, when requested, furnish written opinions upon the subjects submitted to him by the City Commission, or any other department. It shall also be his duty to draft all ordinances, bonds, contracts, leases, conveyances and such other instruments as may be required by the officers of the City; to examine and inspect tax and assessment rolls and all other proceedings in reference to the levying and collection of taxes and to perform each and every and all duties and things prescribed by him to do by statutes of the state, or by an ordinance, resolution or proper instruction of the City Commission.~~ The city attorney shall conduct all the law business of the City and of the departments thereof, and shall, when requested, furnish written opinions upon the subjects submitted by the City Commission, or any other department. The city attorney shall also draft all ordinances, bonds, contracts, leases, conveyances and such other instruments as may be required by the officers of the City, examine and inspect tax and assessment rolls and all other proceedings in reference to the levying and collection of taxes, and perform all other duties prescribed by statutes of the state, or by an ordinance, resolution or proper instruction of the City Commission. (Source: North Dakota Century Code section 40-20-01)

**1.0507 10506 General Duties of Other Appointive Officers**

All other appointive officers shall perform such duties as directed by the Board of City Commissioners, directed by these ordinances, or directed or authorized by the Laws of the State of North Dakota.

## Article 6: Special Provision Regarding City Officers

### 1.0601 Bonds of Municipal Officers and Employees

The following officers and employees of the City of Wilton shall be bonded in the sums as hereinafter set forth:

1. President of the City Commission
2. City Auditor
3. Deputy City Auditor
4. Municipal Judge
5. Police Officers
- ~~6. Water Department Superintendent~~
- ~~7. Street Department Superintendent~~
8. City Assessor

~~Said officers or employees shall be bonded from the State Bonding Fund in accordance with the provisions of Chapter 26-23 North Dakota Century Code and in such amounts as are set by the laws of the State of North Dakota, the Board of City Commissioners, or the Commissioner of Insurance. Each Commissioner, before entering upon the duties of his office, shall furnish bond in the penal sum of \$3,000.00, conforming to the provisions of law applicable to the bonds of state officers. Section 40-13-02 and Chapter 26.1-21.~~ Said officers or employees shall be bonded from the State Bonding Fund in accordance with the provisions of section 40-13-02 and chapter 26.1-21 of the North Dakota Century Code and in such amounts as are set by the laws of the state of North Dakota, the Board of City Commissioners or the Commissioner of Insurance.

### 1.0602 Oaths of Municipal Officers

Every person appointed to any municipal office, before he enters upon the discharge of the duties thereof, shall take and subscribe the oath of office prescribed for civil officers and, except in the case of the ~~treasurer and~~ auditor, shall file the same with the city auditor within ten (10) days after notice of his or her election or appointment has been given. The oath of ~~the municipal treasurer and of~~ the auditor shall be filed in the office of the County Auditor. ~~In addition, each commissioner shall take an oath that he is not under any direct or indirect obligation to appoint or elect any person to the office of policeman, fireman, or any other office, position or appointment under the city government.~~ Refusal to take the oath of office shall also be deemed a refusal to serve and, therefore, a failure to qualify for the office pursuant to NDCC section 44-02-01. (Source: North Dakota Century Code Section 40-13-03)

**1.0603 Salaries of City Commissioners**

The salary of the president of the City Commission and of the other members of the City Commission shall be set by ordinance within the limitations set by North Dakota Century Code section 40-09-06.

~~Beginning January 1, 2015,~~ the monthly salary of the President of the City Commission shall be 150% of the rest of the commission. The monthly salary of the City Commission shall be set by the City Commission. The President of the Commission and City Commissioners shall be paid \$50.00 for special meetings. Such salary may be declined by a commissioner upon written notice to the City Auditor.

**1.0604 Salaries of City Officials and Appointive Officers**

Salary of City Officials and Appointive Officers, except as otherwise provided by law, shall be in such sums and amounts as may be, by resolution of the governing body, fixed from time to time.

**1.0605 ~~Meals and Lodging~~ Meals, Lodging, and Mileage - Amount Allowed**

Each elective or appointive officer, employee, representative, or agent of this City, or of any of its subdivisions, board, or commissions may make claim and shall upon approval of such claims, be paid an allowance for meals and lodging while engaged within this State, in the discharge of a public duty away from his normal working and living residence for all or any part of any quarter of a day at the rates specified by state law. Verification of claims shall not be required for the first three quarters listed above and only a lodging receipt shall be required for the fourth quarter; provided however, the amount paid for such lodging shall not be required to be listed.

~~Such persons engaged in travel outside the State shall claim a sum in excess of that allowed by state law a day for meals and in addition thereto actual lodging expenses. Verification by receipt for such out-of-state travel expense shall be required only for lodging expense claimed. Verification of any other type of expenses not prescribed by this section shall be by sworn statement and receipts shall be required for taxi or cab fares up to and including the sum of five dollars.~~

~~Any person filing a false claim with the City of Wilton for mileage or expenses as herein permitted is guilty of an offense, and may be punished by a fine of not to exceed \$500.00 and imprisonment not to exceed 30 days.~~

Such persons engaged in travel outside of the state shall not claim a sum in excess of that allowed by state law a day for meals and in addition thereto actual lodging expenses. Verification by

receipt for such out-of-state travel expense shall be required only for lodging expense claimed. Verification of any other type of expenses not prescribed by this section shall be by receipt.

Mileage expenses shall be reimbursed at the rate provided for under state law for state officials and employees. (Source: North Dakota Century Code section 54-06-09) Any person filing a false claim with the City for mileage or expenses as herein permitted is guilty of an infraction.

#### **1.0606 Personal Interest in Contract by Public Officer- Prohibited**

No contract for the furnishing of supplies to the City, or buying of property from the City shall be entered into by any officer of the municipality, provided, however, that such contracts may be entered into with an officer of the City, if such contract is unanimously approved by other members of the governing body of the City by a finding unanimously adopted by such other members, and entered in the official minutes of the governing body, to be necessary for the reason that the services or property are not otherwise available at equal cost. (Source: North Dakota Century Code section 40-13-05)

#### **1.0607 Retiring Officer to Turn Over Books**

Any person having been an officer of the City shall, within five days after notification and request, deliver to his successor in office, all property, books and effects of every description in his possession belonging to the City or appertaining to his office; and upon his refusal to do so, shall be liable for all damages caused thereby, and guilty of an ~~offense and may be punished by a fine of not to exceed \$500.00 and imprisonment of not to exceed 30 days~~ infraction.

#### **1.0608 Administrative Policy and Procedures**

~~PERFORM DUTIES.~~ Each officer shall:

1. Perform all duties required of ~~his~~ their office by law or ordinance and such other duties not in conflict as may be required by the governing body.
2. Be immediately responsible to the governing body for the effective administration of their departments and all activities assigned thereto.
3. Keep informed as to the latest practices in their particular field and shall inaugurate with approval of the governing body such new practices as appear to be of benefit to the service and to the public.
4. Submit such reports of activities of their departments as the governing board may request.
5. Be responsible for the proper maintenance of all City property and equipment used ~~by his~~ in their departments.

6. Establish and maintain records in sufficient detail to furnish all information needed for proper control of department activities and to form a basis for reports to the governing board.
7. Cooperate with other officers, departments and employees.
8. Have power to direct and supervise all department subordinates.
9. Be available during the hours designated by the City governing body.

**1.0609 Obstructing a Public Official- Prohibited**

Every person who willfully delays or obstructs a public officer in the discharge or attempt to discharge any duty of his office shall be guilty of an infraction. Upon conviction, for a violation of this section, such person shall be fined not more than \$500.00.

## Article 7: Purchasing and Disposition of Property

### ~~1.0701 Competitive Bidding Requirements~~

~~All purchase of and contracts for supplies and contractual services with a cost in excess of one hundred thousand dollars shall be based on competitive bids.~~

### **1.0701 Competitive Bidding Requirements- Construction of Public Improvement**

When the estimated costs for the construction of a public improvement is in excess of two hundred thousand dollars, competitive bidding is required. (Source: North Dakota Century Code sections 48-01.2-04, 48-01.2-02.1)

If the estimated cost for construction of a public improvement is in excess of two hundred thousand dollars, plans, drawings and specifications for the improvement shall be procured from an architect or engineer. Plans, drawings, and specifications of an architect or engineer must be stamped and sealed by the date of the initial bid advertisement. (Source: North Dakota Century Code sections 48-01.2-02, 48-01.2-02.1)

“Construction” means the process of building, altering, repairing, improving, or demolishing any public structure or building or other improvement to any public property. The term does not include the routine operation or maintenance of existing facilities, structures, buildings, or real property or demolition projects costing less than one hundred fifty thousand dollars. (Source: North Dakota Century Code section 48-01.2-01(4))

“Public Improvement” means any improvement undertaken by a governing body for the good of the public and which is paid for with any public funds, including public loans, bonds, leases, or alternative funding, and is constructed on public land or within an existing or new public building or any other public infrastructure or facility if the result of the improvement will be operated and maintained by the governing body. (Source: North Dakota Century Code section 48-01.2-01(21))

### **1.0702 Procedure**

~~All supplies and contractual services except as otherwise provided herein, when the estimated cost thereof shall exceed \$100,000.00 shall be proposals. Due notice shall be given by advertising for the sale and purchase of the property or service by giving written notice in the official newspaper of the City for three (3) consecutive weeks and the opening of the bids so received not less than 21 days after the first publication thereof. The lowest responsible bidder shall be the bidder who, in addition to price, has the best ability, capacity and skill to perform the contract or provide the service required promptly or within the specified time without delay or interference. There shall also be considered character, integrity, reputation, judgment, experience and efficiency of the bidder, the quality of performance of previous contract,~~

~~sufficiency of financial resources and previous and existing compliance with state law and City ordinances.~~ If the estimated cost for the construction of a public improvement is in excess of two hundred thousand dollars, the governing body shall advertise for bids by publishing for three consecutive weeks. The first publication of the advertisement must be at least twenty-one days before the date of the opening of bids. The advertisement must be published in the official newspaper of the political subdivision in which the public improvement is or will be located, in a daily newspaper having a general circulation in the area where the project is located, and in a trade publication, electronic plan service, builders exchange, or other industry-recognized method of general circulation among the contractors, building manufacturers, and dealers in this state, except the advertisement for a public improvement financed by special assessments need be published only once each week for two weeks in the official newspaper with the first publication being at least fourteen days before the bid opening. (Source: North Dakota Century Code sections 48-01.2-01, 48-01.2-02.1, 48-01.2-04)

#### **1.0702.1 Consider Consulting Engineer or Architect**

If the city undertakes the construction of a public improvement and there is reason to believe that engineering or architectural services are necessary to protect the health, safety, or welfare of the public, the city shall consider consulting with an engineer or architect.

#### **1.0703 Open Market Purchases- Emergency**

~~When the City governing body decides by unanimous vote that an emergency requires the immediate purchase of supplies or contractual services, the purchases may be made in the open market without competitive bidding.~~ When the City governing body declares an emergency situation exists, the governing body may contract for the construction of a public improvement without seeking bids. (Source: North Dakota Century Code section 48-01.2-04)

“Emergency situation” means a sudden generally unexpected occurrence that requires immediate action to protect public health, safety, or property and which ends when the immediate threat to public health, safety, or property ceases and services are restored. The term does not include a lack of planning on the part of the city council, architect, engineer, landscape architect, or contractor. (Source: North Dakota Century Code section 48-01.2-01(13))

#### **1.0704 Accounts Against City to be in Writing and Verified**

Accounts, claims and demands against the ~~City of Wilton, North Dakota,~~ for any property or services for which said City shall be liable, shall be ~~reduced to writing in items and the claimant shall verify the same in the manner hereinafter set forth.~~ made in writing and shall include an itemized statement of the property or services provided.

**1.0705 Form of Verification**

The claimant shall execute a verification printed on vouchers to be furnished by the City Auditor and reading as follows:

~~“Verification. I do hereby certify that the within bill, claim, account, or demand is just and true; that the money therein charged was actually paid for the purpose therein stated; that the services therein charged were actually rendered and of the value therein charged, and that no part of such bill, claim, account or demand, has been paid; and that the goods therein charged were actually delivered and were of the value charged.~~

~~\_\_\_\_\_ Signed \_\_\_\_\_~~

~~\_\_\_\_\_~~  
~~\_\_\_\_\_~~  
~~(If signed for a firm or company, show authority on this line)”~~

**1.0705 Further Verification May be Required**

It is hereby provided that any officer of the Board of City Commissioners before whom any bill, claim, account or demand against the City shall come for audit and approval may require to be furnished a statement made under oath, containing such other information as is deemed necessary for the further verification of any bill, claim, account or demand against the City, or any of its undertakings.

**1.0706 Conveyance, Sale, Lease or Disposal of Property**

Real property belonging to the municipality shall be conveyed, sold, leased or disposed of, only as approved of by a two-thirds vote of all members of the governing body. Personal property shall be conveyed by a majority vote of all members of the governing body. When the property to be disposed of, whether real property or personal property is estimated, by the governing body of the municipality to be of a value of less than \$2,500.00, such property may be sold at private sale upon the proper resolution of the governing body. In all other cases, such property may be sold only at public sale or as provided under section 40-11-04.2 of the North Dakota Century Code (Source: North Dakota Century Code section 40-11-04). Bids for the purchase or lease of real property belonging to the municipality, whether or not advertisement therefore has been made, shall be made directly to the governing body and submitted to the city auditor, who shall present any and all such bids to the governing body at its next regularly scheduled meeting. When specific statutory provisions contained in the North Dakota Century Code provide for a procedure which is in conflict with this section, governing the conveyance, sale, lease or disposal of real property, this section shall not apply insofar as it is in conflict with such state law. Said statutory procedures include the following:

1. Lease of airports or landing fields, or portions thereof shall be under authority granted in chapter 2-02 of the North Dakota Century Code. Said lease shall further be in compliance with regulations and directives of appropriate federal agencies.
2. Conveyance of right of way for any state highway shall be as provided in chapter 24-01 of the North Dakota Century Code.
3. Leasing of oil and gas lands shall be as provided in sections 38-09-02 through 38-09-04 and sections 38-09-14 through 38-09-20 of the North Dakota Century Code.
4. Conveyance of property to a municipal parking authority shall be as provided in section 40-61-05 of the North Dakota Century Code.
5. Lease of public buildings or portions thereof shall be as provided in chapter 48-08 of the North Dakota Century Code.
6. Granting of concessions for cafes, restaurants and confectioneries in public buildings or on public grounds shall be as provided in chapter 48-09 of the North Dakota Century Code.
7. Granting of right-of-way for a railway, telephone lines, electric light system or a gas or oil pipeline system shall be as provided in section 49-09-16 of the North Dakota Century Code.

#### **1.0707 Real Property Transfer Requirements**

The provisions of sections 40-11-04.1 and 40-11-04.2 of the North Dakota Century Code and all subsequent amendments are hereby incorporated by reference in this ordinance.

#### **~~1.0706 Further Verification May Be Required~~**

~~It is hereby provided that any officer of the Board of City Commissioners before whom any bill, claim, account or demand against the city shall come for audit or approval may, if deemed necessary in his or their discretion, require to be furnished a statement made under oath, containing such other information as is deemed necessary for the further verification of any bill, claim, account or demand against the City, or any of its undertakings.~~

#### **~~1.0707 Blank Forms to Have Verification Printed Thereon~~**

~~All blank vouchers forms for bills, claims, accounts, and demands against the City shall have printed thereon the language of Section 1.0705~~

#### **~~1.0708 Conveyance, Sale, Lease or Disposal of Property~~**

~~Real property belonging to the municipality shall be conveyed, sold, leased or disposed of, only as approved of by a two-thirds vote of all members of the governing body. Instruments affecting such conveyance, sale, lease or disposal shall be valid only when duly executed by the President of the City Commissioners and attested by the City Auditor. Personal property shall be conveyed by a majority vote of all members of the governing body. When the property to~~

~~be disposed of, whether real property or personal property is estimated, by the governing body of the municipality to be of a value of less than \$2,500.00, such property may be sold at private sale upon the proper resolution of the governing body. In all other cases, such property may be sold only at public sale. Bids for the purchase or lease of real property belonging to the municipality, whether or not advertisement therefore has been made, shall be made directly to the governing body and submitted to the city auditor, who shall present any and all such bids to the governing body at its next regularly scheduled meeting. When specific statutory provisions contained in the North Dakota Century Code provide for a procedure which is in conflict with this section, governing the conveyance, sale, lease or disposal of real property, this section shall not apply insofar as it is in conflict with such state law. Said statutory procedures include the following:~~

- ~~1. Lease of airports or landing fields, or portions thereof shall be under authority granted in Section 2-02-15, NDCC. Said lease shall further be in compliance with regulations and directives appropriate federal agencies.~~
- ~~2. Conveyance of right of way for any state highway shall be as provided in Section 24-01-46, NDCC.~~
- ~~3. Leasing of oil and gas lands shall be as provided in Sections 38-09-02 through 38-09-04 and Sections 38-09-14 through 38-09-20, NDCC.~~
- ~~4. Conveyance of property to a municipal parking authority shall be as provided in Section 40-61-05, NDCC.~~
- ~~5. Lease of public buildings or portions thereof shall be as provided in Chapter 48-08, NDCC.~~
- ~~6. Granting of concessions for cafes, restaurants and confectioneries in public buildings or on public grounds shall be as provided in Chapter 48-09, NDCC.~~
- ~~7. Granting of right of way for a railway, telephone lines, electric light system or a gas or oil pipeline system shall be as provided in Section 49-09-16, NDCC.~~

**1.0709 Real Property Transfer Requirements**

~~The provisions of Section 40-11-04.1 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.~~

## Article 8: Municipal Elections

### 1.0801 Qualified Electors in Municipal Elections- Restrictions

The provisions of Section 40-21.01 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

Every resident of a municipality who is qualified to vote therein at general elections may vote at all municipal elections held therein. ~~When elections are held by wards or precincts, no person may vote in any place other than the ward or precinct of which he is a resident.~~

### 1.0802 Elections in Commissioned Cities- When Held- Notice, Polls, Judges and Inspectors

The provisions of Section 40-21-02 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

Biennial municipal elections shall be held on the second Tuesday in June in each even numbered year at such place or places as the Board of City Commissioners shall designate. Ten days notice of the time and place of holding each election and offices to be filled at such election shall be given by the city auditor by publication in the official newspaper of the City as provided by section 40-01-09 of the North Dakota Century Code. The polls shall be opened and closed as provided by state law for the opening and closing of polls at primary, general and special elections.

~~Biennial municipal elections must be held on the second Tuesday in June in each even numbered year.~~

- ~~1. Thirty days before the filing deadline for candidate names to be printed on the ballot, an official notice of this deadline along with a list of the offices to appear on the ballot must be published in the official newspaper of the city as provided by section 40-01-09.~~
- ~~2. Ten days' notice of the time and place of the election and of the offices to be filled at the election must be given by the city auditor by publication in the official newspaper of the city as provided by section 40-01-09.~~
- ~~3. The governing body of a city shall enter into an agreement with the governing body of the county or counties in which the city lies concerning the use of a single canvassing board, the sharing of election personnel, the printing of election materials, the publishing of legal notices, and the apportioning of election expenses.~~
- ~~4. For city elections that are not held under an agreement with any county, the governing body of the city shall appoint one inspector and two judges of election for each polling place in the city at least ten days before the election is held and the polls must be opened and closed as provided for the opening and closing of polls at statewide elections. In voting precincts in which over three hundred votes are cast in any previous election, the~~

~~governing body may appoint two election clerks for each polling place. For a city election that is not held under an agreement with any county in a precinct in which seventy-five or fewer votes were cast in the last city election, the governing body of the city may appoint one inspector and one judge for each polling place.~~

5. ~~When a city enters into an agreement with the county to hold the city election in conjunction with the county election, the deadline for giving notice of the city election along with the offices to be filled at the election may be adjusted in order to meet the publishing requirements of the county. Each city governing body that enters into an agreement with the county must notify the county auditor, in writing, immediately after the candidate filing deadline on the sixty-fourth day before the election of the offices to be filled at the election and any measures to appear on the ballot.~~

#### **1.0803 Designation of Polling Places for Municipal Elections**

The governing body of any city at the time of calling any general or special municipal election, or prior to the time of registration for said election, if such registration is required by law, shall by resolution designate such voting precincts and polling places for said election as it may deem necessary for the conduct of the same and shall in giving notice of said election designate such voting precincts and polling places. (Source: North Dakota Century Code section 40-21-03.1)

#### **1.0804 Compensation of Inspectors, Judges and Clerks at Municipal Elections**

The provisions of Section 40-21-05 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

Each inspector, judge, or clerk of any regular or special municipal election shall receive compensation as determined for election officials in section 16.1-05-05. The amounts determined to be due election officials at municipal elections shall be paid from the funds of the municipality holding the election. In the event a special municipal election is held on the same date as a statewide, districtwide, or countywide election, and if the same election officials perform services for both elections, the city shall not be required to pay the election officials, except for any extra officials necessary for such special municipal election.

#### **1.0805 Reference to Party Ballot or Affiliation in Petition of Candidate for Municipal Office- Prohibited- Principals Stated**

The provisions of Section 40-21-06 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

No reference may be made to a party ballot nor to the party affiliation of a candidate in a petition to be filed by or in behalf of a candidate for nomination to a public office in any incorporated City in this state.

**1.0806 Petition for Nomination of Elected Official in Municipalities- Signatures Required- Contents**

The provisions of Section 40-21-07 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

A candidate for any public office in the City may be nominated by filing with the city auditor, at least sixty-four days and before four p.m. on the sixty-fourth day prior to the holding of the election, a petition signed by not less than ten percent of the number of qualified electors who voted for that office in the last City election. If a petition is mailed, it shall be in the possession of the city auditor before four p.m. on the sixtieth day prior to the holding of the election. In no case shall more than three hundred signatures be required, and such signatures may be on separate sheets of paper. Each signer of such petition shall add to the petition the petitioner's mailing address.

~~A candidate for any public office in an incorporated city may be nominated by filing with the city auditor, before four p.m. on the sixty-fourth day before the holding of the election at least sixty four days and before four p.m. on the sixty fourth day prior to the holding of the election, a petition signed by not less than ten percent of the number of qualified electors who voted for that office in the last city election. A candidate shall also file a statement of interests as required by section 16.1-09-02. If multiple candidates were elected to the office at the preceding city election at which the office was voted upon, the number of signatures must equal at least ten percent of the total votes cast for all candidates divided by the number of candidates that were to be elected to that office at that election. Qualified electors who sign a petition must reside within the ward or precinct in and for which that officer is to be elected, if the election is by wards, or within the corporate limits of the city, if the officer is elected at large. In cities operating under the commission system of government the required petition may be signed by the qualified electors at large residing within the city. If a petition is mailed, it must be in the possession of the city auditor before four p.m. on the sixty-fourth day before the holding of the election. However, no more than three hundred signatures may be required and the signatures may be on separate sheets of paper. Petitions must meet the specifications of nominating petitions pursuant to section 16.1-11-16. If a city election is not combined with a state or county election according to section 40-21-02, a candidate may be nominated by filing the required petition with the city auditor before four p.m. on the sixty-fourth day before the holding of the election. A candidate may withdraw the candidate's nominating petition at any time before the applicable deadlines for filing nominating petitions provided for in this section. Nominating petitions required by this section may not be circulated or signed prior to January~~

~~first preceding the election. Any signatures to a nominating petition obtained before that date may not be counted.~~

~~A nominating petition for a special election may not be circulated or signed more than thirty days before the time when a petition for a special election must be filed. A candidate for city council may run for either the office of mayor or council member but not both in the same election. A candidate for the city commission may run for either the office of city commissioner or the office of president of the board of city commissioners but not both in the same election. A candidate may run for only one office in a city at any given election.~~

#### **1.0807 Ballots in Municipalities- Markup**

The provisions of Section 40-21-08 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

The auditor of the City shall place only the names of the persons nominated upon the ballot.

The auditor shall arrange the offices upon the ballot in the order in which they are named in the statutes. The auditor shall determine the arrangement of the names of the candidates upon the ballot by conducting a drawing immediately ~~after the candidate filing deadline on the sixty-fourth day before the election~~ following the last day for the filing of the nomination papers. The city auditor shall set the date, time, and location for conducting the drawing and shall give advance notice of the drawing to the candidates involved.

#### **1.0808 Clerks Appointed to Fill Vacancies- Oath- Powers and Duties of Judges and Clerks of Municipal Elections**

The provisions of Section 40-21-11 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

When necessary, the judges of election at a municipal election shall appoint clerks to fill vacancies. The judges and clerks of a municipal election shall take the same oath and have the same powers and authority as judges and clerks of general state elections.

#### **~~1.0809 Counting Ballots- Returns- Canvass of Returns by Governing Body of Municipality~~**

~~The provisions of Section 40-21-12 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.~~

~~Repealed by S.L.2005, ch.185, §18~~

**1.0809 Municipal Elections to be Governed by Rules Applicable to County Elections - Absent Voting**

The provisions of section 40-21-13 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

The manner of conducting, voting at, keeping poll lists and canvassing votes at municipal elections, recounts and contests of the results of such elections shall be governed, as nearly as possible and except as otherwise provided in this chapter, by the laws of this state applicable to elections and contests in the case of county officers. Absent voters' ballots must be available in municipal elections in accordance with the provisions of Chapter 16.1-07 of the North Dakota Century Code as amended

~~**1.0810 Municipal Elections to be Governed by Rule Applicable to County Elections - Absent Voting**~~

~~The provisions of Section 40-21-13 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.~~

~~The manner of conducting, voting at, keeping poll lists, and canvassing votes at municipal elections, recounts, and contests of the results of the elections is governed, as nearly as possible and except as otherwise provided in this chapter, by the laws of this state applicable to elections and contests in the case of county officers. Absent voters' ballots must be available in municipal elections in accordance with chapter 16.1-07.~~

~~**1.0811**~~ **1.0810 City Auditor to Notify Election or Appointments**

The provisions of Section 40-21-14 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

The city auditor, within five days after the result of an election is declared or the appointment of an officer is made within the municipality, shall notify each person elected or appointed to municipal office of that person's election or appointment. Within the same period of time, the city auditor shall also notify the state supreme court of the election or the appointment of any municipal judge or alternate judge.

**1.0811 - Omitted**

**1.0812 New Election Upon Failure to Elect**

The provisions of Section 40-21-15 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

If there is a failure to elect an officer required to be elected, the governing body of the municipality may order a new election.

**1.0813 Special Elections Conducted in Same Manner as General Elections**

The provisions of Section 40-21-16 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference into this ordinance.

Special municipal elections to fill vacancies or for any other purpose must be held and conducted by the inspectors and judges of election of the several polling places in the same manner and the returns must be made in the same form and manner as at regular municipal elections.

**1.0814 Highest Number of Votes Elects in Municipal Election- Procedure for Tie Vote**

The provisions of section 40-21-17 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance.

~~The person having the highest number of votes for any municipal office shall be declared elected to such office. In case of a tie vote in the election of any municipal officer, the choice shall be determined by a coin flip in the presence of the governing body of the municipality and in such manner as it shall direct.~~ The person having the highest number of votes for any municipal office shall be declared elected to such office. In case of a tie vote in the election of any municipal officer, a recount must be conducted pursuant to Section 16.1-16-01 of the North Dakota Century Code. If a recount results in a tie vote, the choice shall be determined by a drawing of names in the presence of the governing body of the municipality and in such manner as it shall direct. A candidate involved in a tie vote may withdraw from consideration by signing a written statement to that effect in the presence of the filing officer of the election.

**ARTICLE 9 - Records Management Policy**

**1.0901 Adoption of Policy**

The management of records in the City shall meet with the provisions of the records retention schedules published by the Records Management Division of the North Dakota Information Technology Department, a copy of which is available online on the Records Management Division of the North Dakota Information Technology Department. The records retention schedules are hereby made a part of this chapter by reference with the exceptions of the sections hereinafter set forth affecting local conditions in the City, which are amended, deleted or added to, for use and application in the City, and the City hereby adopts said records retention schedules as so modified.

**1.0902 Amendments, Deletions, Additions to City Records Management Schedule**

Sec. \_\_\_\_\_ shall be amended to read as follows:

Sec. \_\_\_\_\_ shall be deleted.

Sec. \_\_\_\_\_ shall be added to said manual to read as follows:

## ARTICLE 10 – Definitions and General Penalty

### 1.1001 Definitions

In this Code, unless context requires otherwise:

1. "City" means the city of Wilton.
2. "Executive officer" means the commission president.
3. "Governing body" means the city commission.
4. "Land" and phrases "real estate" and "real property" include land, tenements, hereditaments, and all rights thereto and interests therein, equitable as well as legal.
5. "May" means permissive.
6. "Person" includes corporations, associations, clubs, societies, firms, partnerships, municipalities, and bodies politic and corporate as well as individuals.
7. "Personal property" means money, goods, chattels, evidences of debt, and things in action.
8. "Property" means real and personal property.
9. "Shall" means mandatory.

### 1.1002 General Penalty and Offense Classifications

Offenses against the ordinances of this city are divided into two (2) classes, as follows:

1. Offense or Class B Misdemeanor, for which a maximum penalty of thirty (30) days imprisonment, a fine of one thousand dollars (\$1,500.00), or both, may be imposed.
2. Infraction, for which a maximum fine of five hundred dollars (\$1,000.00) may be imposed. Any person convicted of an infraction who has, within one year prior to commission of the infraction of which he was convicted, been previously convicted of an offense classified as an infraction in state statutes or the ordinances of this or any other North Dakota city may be sentenced as though convicted of an offense. If the prosecution contends that the infraction is punishable as an offense, the complaint shall so specify unless the prosecution is unable with reasonable effort to learn of the prior conviction prior to execution of the complaint.
3. All violations of the provisions of the Ordinances of this city are offenses unless specifically labeled infractions or unless a different classification or punishment is specifically provided for.
4. The provisions of section 40-05-06 of the North Dakota Century Code and all subsequent amendments shall be and are hereby incorporated by reference in this ordinance. The penalties listed shall not be construed to prohibit the utilization of the sentencing alternatives, other than a fine or imprisonment,

provided by section 12-1-32-02 of the North Dakota Century Code and Section 13.0502, for the violation of a city ordinance, nor does this section limit the use of deferred or suspended sentences. (Source: North Dakota Century Code sections 12.1-32-01 and 40-05-06)