



FINANCE OFFICE
225 4th Street North
Fargo, ND 58102
Phone: (701) 241-1333
www.FargoND.gov

TO: Board of City Commission

FROM: Michael Redlinger, City Administrator
Brenda Dering, Assistant City Administrator
Jill Minette, Director of Human Resources
Susan Thompson, Director of Finance

RE: City of Fargo Preliminary 2027 Budget

DATE: July 15, 2026

In advance of the 2027 Budget Workshop scheduled for July 20-22, the Budget Team is pleased to provide you with this binder of budget material to preview the presentation and add context as you prepare to discuss the budget.

Our intent is that the workshop be informal and educational. We will be meeting for three long sessions but will likely only scratch the surface of some of the questions and/or topics you wish to discuss. The Commission will be requested to approve a preliminary budget on August 3; however, we have many weeks for ongoing dialogue before you approve a final budget on September 28. That said, our objectives for the workshop are three-fold:

1. Preview the preliminary 2027 budget as proposed by the Budget team;
2. Orient new commissioners to departments, people, processes, and related revenues & expenses; and
3. Identify topics for more substantive discussion at Finance Committee or other future meetings.

As you will note on page 10, we are proposing a balanced General Fund budget with revenues of \$147.5M. Key components include the following items:

- General Fund revenue growth of 4.8%; expense growth of 3.5%;
- Intentional inclusion of \$1.7M in general fund underspend to maintain our 25% ratio of general fund balance to revenue;
- Property Tax revenue growth within the cap as mandated by Century Code;
- Rate increases related to utility operational costs;
- Cost of Living Adjustment of 3%;
- Additional eleven FTEs within Police, Human Resources, Public Works, and Library; and
- Capital Expenditures for repair & replacement.

If you have questions prior to the meeting, please reach out. Otherwise, we will see you on Monday.

2027 BUDGET WORKSHOP

AGENDA

Monday, July 20th

Time: 8:00 am – 12:00 pm

Location: Commission Chambers

Time	Agenda Item	Presenter / Title
8:00 am	Welcome & Comments	Mayor Boschee
	Welcome & Comments	Michael Redlinger / City Administrator
	Finance Overview	Susan Thompson / Finance Director
	• City of Fargo Organizational Chart • City of Fargo Fund Structure: “The Big Picture” • 2027 Budget Process and Timeline • Tyler Technologies – Software Update • 2027 General Fund Budget Preview • Finance Committee Calendar and Structure	
	Human Capital / Compensation Overview	Jill Minette / HR Director
	• Human Capital Overview • Workforce Data • Total Compensation Philosophy • Regional Market Survey • Cost-of-Living Adjustment (COLA) • Benefits – Health and Retirement • Staffing for Success • Human Capital Budget Considerations • 2027 Human Capital Requests • Position Control Summary • City of Fargo Pay Plans	
8:45 am	General Fund Revenues	Susan Thompson / Finance Director
	• General Fund Revenue Overview • Property Tax Revenue Cap – Calculations • City of Fargo – Property Tax Summary/Analysis • General Fund Revenue – Summary & Detail	

2027 BUDGET WORKSHOP

AGENDA

Monday, July 20th

Time: 8:00 am – 12:00 pm

Location: Commission Chambers

Time	Agenda Item	Presenter / Title
9:15 am	General Fund Expenses • Administration, Commission, Attorney & Prosecution • Finance & Auditors, Assessor, Municipal Court • General Support, Unallocated, Transfers Out, Economic Development	Susan Thompson / Finance Director
9:45 am	BREAK	
10:00 am	General Fund – Communications & Governmental Affairs	Scott Anderson / Chief Communications Officer
10:20 am	General Fund – Human Resources	Jill Minette / Human Recourses Director
10:40 am	General Fund – Information Services	Ron Gronneberg / Chief Information Officer
11:00 am	General Fund – Facilities Management	Bekki Majerus / Director of Facilities
11:20 am	General Fund – Inspections	Shawn Ouradnik / Director of Inspections
11:40 am	General Fund – Planning	Nicole Crutchfield / Director of Planning & Development
		Mark Williams / Asst. Director of Planning & Development
	General Fund - Social Services	Nicole Crutchfield / Director of Planning & Development

2027 BUDGET WORKSHOP

AGENDA

Tuesday, July 21st

Time: 9:00 am – 1:00 pm

Location: Commission Chambers

Time	Agenda Item	Presenter / Title
9:00 am	General Fund - Health	Jenn Faul / Director of Public Health Melissa Peralá / Public Health Finance Dir.
9:30 am	General Fund – Public Works Enterprise – Water Meters, Water Mains & Hydrants, Forestry, & Vector	Ben Dow / Director of Public Works Op.
10:10 am	General Fund – Engineering Enterprise – Storm Water Utility Enterprise – Street Light Utility	Tom Knakmuhs / City Engineer Nathan Boerboom / Asst City Engineer Tom Knakmuhs / City Engineer Rob Hasey / Utility Engineer Tom Knakmuhs / City Engineer Jeremy Gorden / Division Engineer
10:50 am	BREAK	
11:00 am	General Fund – Library	Tim Dirks / Library Director
11:30 am	Public Safety	
	Public Safety Sales Tax	Susan Thompson / Finance Director Gary Lorenz / Fire Chief Travis Stefanowicz / Chief of Police
	General Fund – Fire	Gary Lorenz / Fire Chief
	General Fund – Police	Travis Stefanowicz / Chief of Police

2027 BUDGET WORKSHOP

AGENDA

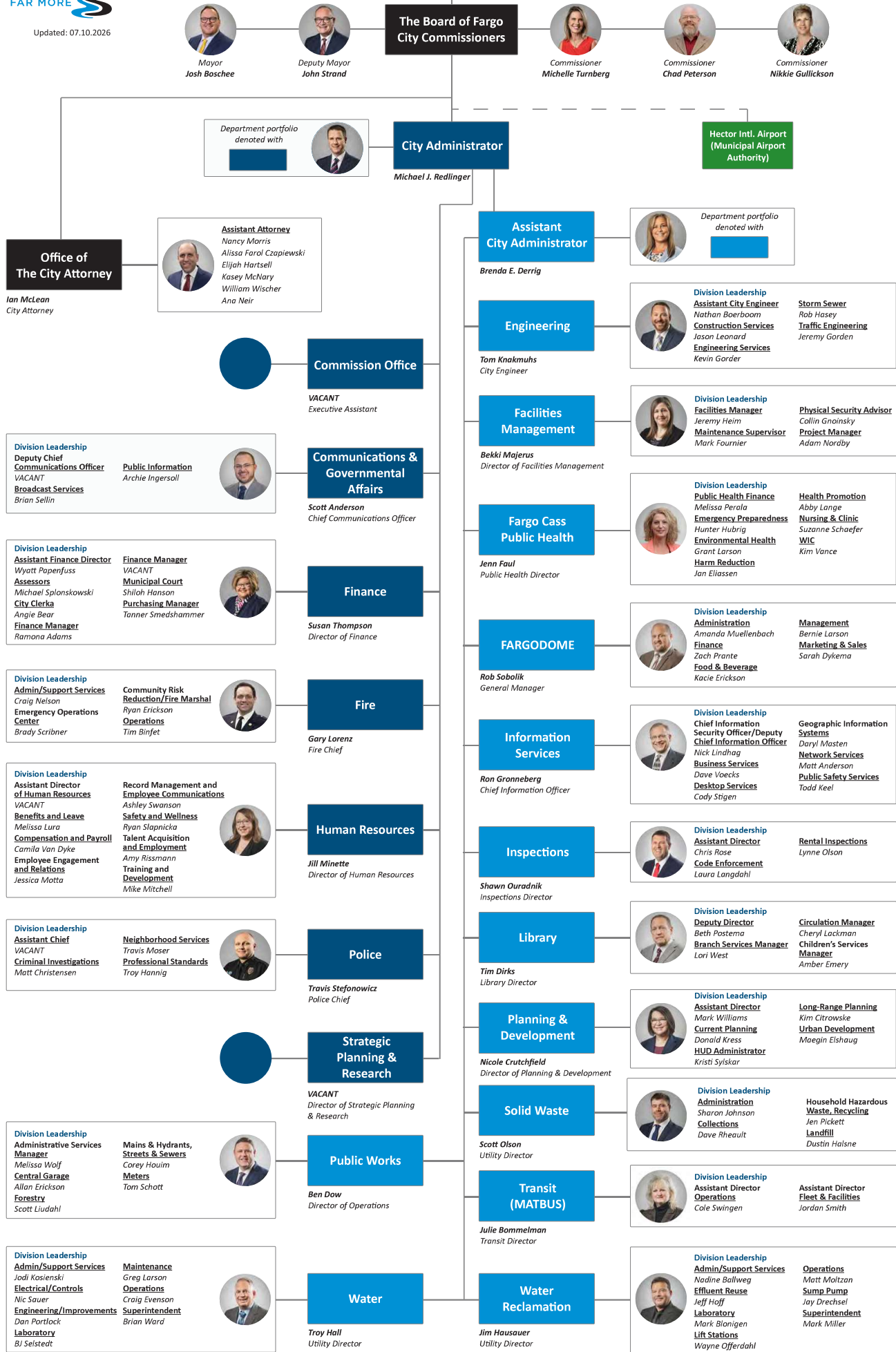
Wednesday, July 22nd

Time: 8:00 am – 12:00 pm

Location: Commission Chambers

Time	Agenda Item	Presenter / Title
8:00 am	Other Fund Categories	Susan Thompson / Finance Director Wyatt Papenfuss / Asst Finance Director
	Special Revenue Funds	
	Debt & Debt Funds	
	Custodial / Agency	
	Capital Project Funds	Brenda Derrig / Asst City Administrator
	Capital – 475 Project Approvals	
8:30 am	Enterprise Funds – Transit	Julie Bommelman / Transit Director Cole Swingen / Asst Transit Director Jordan Smith / Asst Transit Director
9:00 am	Enterprise Funds – Fargodome / Civic	Rob Sobolik / Fargodome Gen. Mngr.
9:30 am	BREAK	
9:45 am	Enterprise – Solid Waste	Scott Olson / Solid Waste Utility Director
10:15 am	Enterprise – Water	Troy Hall / Water Utility Director
10:45 am	Enterprise – Water Reclamation	Jim Hausauer / Utility Director
11:15 am	Enterprise – Rate Discussion	Michael Redlinger / City Administrator Brenda Derrig / Asst City Administrator

THE RESIDENTS OF FARGO



Governmental Funds

A governmental fund is a pool of financial resources managed by a government to finance programs, services, and projects that benefit the public. These funds are primarily used for activities that are not proprietary or fiduciary in nature, meaning they focus on public service rather than profit generation or holding assets for others.

IN:

Special Revenue

Accounts for resources that must be used for a specific project. Restricted to revenue related to the purpose or activity of the fund.

Prop Tax Levies	202	City Share Spec Assess
Lodging Tax	206	CVB
GF Trx & Agency Rev	208	Region Training Center
Seized Assets	215	Court Forfeits
GF Trx & State DMS & other agencies	216	SWAT
Spec Assess Rev	219	Skylway
GF Trx & Spec Assess	221	Downtown BID
GF Trx & Agency Rev	222	RIN/US
Sales Tax	226	Public Safety Sales Tax
Sales Tax - From 226	227	PSST - Reserve (facility)
	230	NRI Loan Program
Federal CDBG Funds	231	Community Dev
Loan Payments	233	HUD Home Program
	239	Home PJ
Lot Rev & TIF Rev	240	Parking
240 Trx	241	Parking Repair & Repl
240 Trx	242	Parking Repair & Repl
Trx in	260	Rev Stabilization
Suite Rev	268	Newman Outdoor
Fgo, WF, Cass Settlement	280	Opioid Abatement
Donations	281	Gladys Ray Donations
	282	Mammogram Donations

OUT:

Spec Assess to County
to CVB for Op/Cap
Op/Capital Exp
PD Equip
Op/Capital Exp
Op/Capital Exp
DCP and Op/Cap Exp
Op/Capital Exp
General Fund/Cap/Set Aside
Fire Facilities
Program Costs
Debt Serv, Op Exp, Trx to 241/242
Capital Expense
Trx 240 or 241
as needed
Cap Improvements
Settlement-Eligible Expenses
Program Expenses
Program Expenses

IN:

Capital Projects

Accounts for financial resources for capital outlays other than financed directly by Prop Funds

Grants - Fed/State	Infrastructure 401	Infrastructure Proj Costs
Trx from Water Sales Tax	Ind Engineering CIP	
Tlfx: GF, DS, Cap, Enterprise, PrairieDog		
Bond Proceeds - RIB, Sales Tax	Debt Financed 402	Capital Projects
Bond Proceeds (typically GO)	Public Art 410	Other Services
Transfers GF, Spec Rev, DS	Natural Disasters 411	Grant Allocations
Grants		Operating Expenses
Donations		
Transfers		
Grants/Assistance		
% Infrastructure sale tax	Sales Tax CIP 410	Transfer to 401
		Infrastructure Projects
Transfers In	Tax Increment Cap Proj 440	Project Costs
	2013 Infrastructure Cap improv 460	Flood Infrastructure
MFOA Reimbursement	Flood Risk Mitigation 465	to MFDA
Sales Tax: 1 cent + 1/4 %	Capital Equipment 475	Capital Expenses
Trx from Enterprise	State Transportation Fund "Prairie Dog" 480	Trx to Fund 401
Insurance Proceeds/Grants		
Debt Service Residuals		
State Funding		

OUT:

Infrastructure Proj Costs
Capital Projects
Other Services
Grant Allocations
Operating Expenses
Transfer to 401
Infrastructure Projects
Project Costs
Flood Infrastructure
to MFDA
Capital Expenses
Trx to Fund 401

Proprietary (Enterprise) Funds:

A proprietary fund is a type of fund used in governmental accounting to account for activities that operate similarly to private businesses, focusing on cost recovery through user fees.

IN:

Charges for Services (Rates)

Water 501-508

Accounts for activities (Revenue, Operating Exp & Capital Exp of City's water system.

OUT:

Op/Capital Exp
Trx to GF, Engineering
CIP, DS & Cap

Charges for Services (Rates)

Water Rec 521-522, 525
Accounts for activities (Revenue, Operating Exp & Capital Exp of City's water reclamation (sewer) system.

Op/Capital Exp
Trx to GF, Engineering
CIP, DS & Cap

Charges for Services (Rates)

SE Cass Sewer 523 & 527
Accounts for activities (Revenue, Operating Exp & Capital Exp of City's SE Cass water rec service.

Op/Capital Exp

Charges for Services (Rates)

Storm Sewer 524
Accounts for activities (Revenue, Operating Exp & Capital Exp of City's storm sewer system.

Op/Capital Exp
Trx to GF and Capital

Charges for Services (Rates)

Vector 526
Accounts for activities (Revenue, Operating Exp & Capital Exp of vector control.

Op/Capital Exp
Trx to GF and Capital

Charges for Services (Rates)

Street Lighting 528
Accounts for activities (Revenue, Operating Exp & Capital Exp of City's street lighting.

Op/Capital Exp
Trx to GF and Capital

Charges for Services (Rates)

Solid Waste 531-532
Accounts for activities (Revenue, Operating Exp & Capital Exp of City's garbage utility.

Op/Capital Exp
Trx to GF and Capital

Charges for Services (Rates)

Forestry 541
Accounts for activities (Revenue, Operating Exp & Capital Exp of City's garbage utility.

Op/Capital Exp
Trx to GF and Capital

Charges for Services

FTA (Federal) Awards & State Aid
GF & Enterprise Transfers

Transit 551-552
Accounts for activities (Revenue, Operating Exp & Capital Exp of City's public transportation (bus) system.

Operating Expenses

Charges for Services

GF Transfers

Civic Auditorium 554
Accounts for activities (Revenue, Operating Exp & Capital Exp of the multi-purpose entertainment venue.

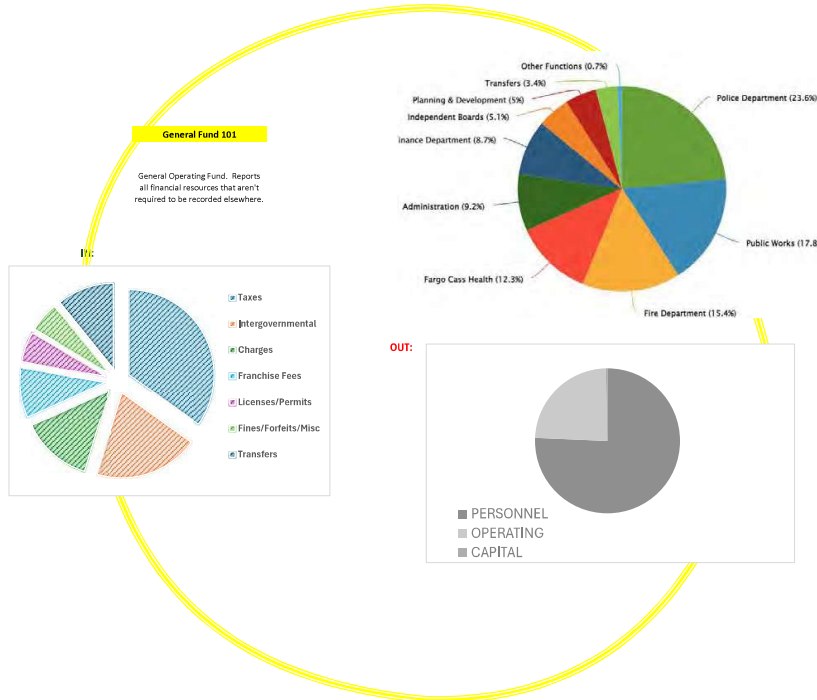
Op/Capital Exp

Charges for Services

Earnings on Investments

FARGODOME 570-574
Accounts for activities (Revenue, Operating Exp & Capital Exp of the multi-purpose entertainment venue.

Op/Capital Exp
Escrow



IN:

Debt Service

Accounts for the accumulation of resources for and the repayment of long-term debt.

OUT:

Developer, Debt Service, Other

Property Tax Levies	TIF Revenue - TIF Notes/Projects
Developer Payment	302-304, 306-308, 311-312, 320, 327-330
Special Assessments - Net	Debt Service Residuals 310
Special Assessments	Refunding Improvement Bond (RIB)
	324-326, 328-329, 332-337, 341, 343-345
	342-343, 345, 349, 372-375
Utility Sale Tax or Rate Rev	SFR Debt
	342, 610-613, 630-637
Parking Rev & Related TIF	Parking 376
GF Trx	GO: Fire Station, Health, City Hall
	386, 390, 396
% of Infrastructure tax	Water Sales Tax 607
% of Infrastructure tax	Water Reclamation Sales Tax 608

Debt Service, Interest, Fees

Debt Service, Interest, Fees

Debt Service, Interest, Fees

Debt Service and Capital Proj

Debt Service, and Capital Proj

Fiduciary Funds

Resources held for the benefit of parties outside the government.

IN:

Payroll Contributions
Earnings

Transfers In
Independent Revenue

Pension 701, 702, 704

City & Police & Fire

Pension Payments

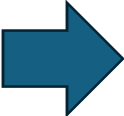
Custodial

MFDA

Payments on behalf of entity

OUT:

2027 Budget Process & Timeline

March 13	Budget documents sent to Utility Departments
April 2	Budget requests for Utility Departments are due to Finance
Weeks 4/13 & 4/20	Utility Department Meetings, including liaison commissioner
April 10	Budget documents sent to all other (non-Utility) Departments
April 27	Budget requests for all other (non-Utility) Depts are due to Finance
Weeks 5/11 & 5/18	Department all other (non-Utility) Meetings, w/ liaison commission
June	Several Budget Team and Cabinet Discussions
 Week of 7/20	Budget Workshop
July 27	Finance Committee
August 3	City Commission: Receive, file and approve Preliminary Budget
August 10	Final deadline to forward Preliminary Budget to Cass County
August 17	Finance Committee
September 14	City Commission: Public Hearing on Prelim Budget and Tax Levies
September 28	City Commission: Approve Final Budget and Tax Levies
October 12	Certification of 2026 Final Budget to Cass County Auditor

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GM201502          CITY OF FARGO          6/17/26
Account Balance/Description Inquiry      19:56:24

Position to . . . . 2026 . . . . . Starting character(s)

Type options, press Enter.
  1=Select          9=Gr          Fiscal Year 2026          CITY OF FARGO
Opt Account Number  : 101-1026-413.33-49
  101-1026-413.33-50
  101-1026-413.33-51
  101-1026-413.33-65
  101-1026-413.33-66
  101-1026-413.38-52
  101-1026-413.38-53
  101-1026-413.38-54
  101-1026-413.61-21
  101-1026-413.99-00
  101-1030-405.11-00
F3=Exit  F7=Account descrip
F21=Totaling  F22=Account b
  
```

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CITY OF FARGO          6/17/26
Account Balance Inquiry  19:57:16
  
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CITY OF FARGO          6/17/26
Account Balance Inquiry  20:02:18
Transactions
  
```

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CITY OF FARGO          6/17/26
Accounts Payable Transaction  20:03:27

Group number . . . . . 3484  PJ RECEIPTS
Accounting period . . . . . 05/2026  mm/yyyy
Posting date . . . . . 05/14/2026  mm/dd/yyyy

Transaction date . . . . . 05/13/2026  mm/dd/yyyy
Invoice number . . . . . INV012835
Account number . . . . . 101-1026-413.38-53 Prisoner Care - Cass Jail
Project number . . . . .
Amount . . . . .
Liquidate . . . . .
Discount . . . . .
Retainage . . . . .
Net trans . . . . .
Voucher n . . . . .
PO number . . . . .
Vendor n . . . . .
Description . . . . .
Description . . . . .
Transaction . . . . .
F3=Exit  F
  
```

CITY OF FARGO - 225 4TH STREET N., BOX 3963 - FARGO, ND 58107					
CHECK NO. 353434					
DATE	INVOICE	PO	PRQJ	DESCRIPTION	AMOUNT
05/13/26	INV012814	245004		MEDICAL REIMBURSEMENTS	2,010.06
05/13/26	INV012837	245005		JAIL SERVICES ALL TYPES	1,700.00
05/13/26	INV012836	245006		CASS COUNTY JAIL INTOX	1,200.00
05/13/26	INV012835	245105		INMATES ROOM, BOARD, BOOKING	65,160.00
05/14/26	INV012612	246117		VALLEY WTR RESCUE 2026	24,642.00
CASS COUNTY FINANCE .201					TOTAL *****94,712.06

CITY OF FARGO

CITY OF FARGO
225 4th Street North

Wells Fargo Bank North Dakota, NA

72-1913

Tyler
Financial
Go Live
Jan 4 2027

Enterprise ERP Landing Page

City of Fargo, ND - Test

0 Approvals

0 Notifications

0 Alerts

Tyler Menu

Enterprise ERP

Financials

General Ledger Menu

Set Up/Chart of Accounts

Miscellaneous Set Up

Journal Entry/History

End of Period

Inquiries and Reports

Project Accounting

GL Workflow Administration

Budget Processing

Purchasing

Setup

Purchase Order Processing

Purchase Order Inquiry and Reports

Bid Management

Contract Management

Favorites

Recent Activity

Chart Manager

tyler technologies

Tyler Links

Tyler Search: Find just what you are looking for

Tyler Community: Join thousands of other clients online

Tyler Support: Let us help you

Tyler Tech website: The leader in public sector software

Preliminary City of Fargo General Fund 101

updated 7-14-2026

	2027	2026	change
101 Revenue:			
Property Tax	48,357,505	46,005,858	2,351,647
Franchise Fees	12,472,924	12,222,424	250,500
Licenses & Permits	5,951,000	7,339,000	(1,388,000)
Federal Grants	2,530,309	2,744,309	(214,000)
State Share Revenues	22,808,582	23,017,946	(209,364)
Local Grant Reveneus	1,960,221	1,878,707	81,514
Charges for Services	17,625,918	15,428,910	2,197,008
Miscellaneous	9,690,697	9,319,153	371,544
Transfers In - PSST	6,168,838	5,878,917	289,921
Tranfers In - All Other	19,865,504	16,851,987	3,013,517
TOTALS	147,431,498	140,687,211	6,744,287
	4.79%		
101 Expense:			
Personnel			
Salary - 3% COLA #	79,256,959	75,860,341	3,396,618
Benefits - Health at 10% increase ^	28,850,508	29,109,515	(259,007)
PERSONNEL EXPENSE	108,107,467	104,969,856	3,137,611
Operating			
Other Services	10,578,272	9,830,496	747,776
Energy	2,322,018	2,228,618	93,400
Repairs & Maintenance	6,481,073	5,983,939	497,134
Supplies	4,733,498	4,515,168	218,330
Travel/Education	894,433	948,222	(53,789)
Professional/Admin	1,740,809	1,687,855	52,954
Other/Miscellaneous	864,132	681,426	182,706
Transfer Debt Service & Other	9,870,339	9,841,631	28,708
OPERATING EXPENSE	37,484,574	35,717,355	1,767,219
CAPITAL EXPENSE	-	-	-
	145,592,041	140,687,211	4,904,830
	3.49%		
INCREMENTAL GF INCR - 25% TO FUND BAL	1,686,072	-	-
	147,278,112		
Excess Revenue over Exp	153,386		
# Per 1% COLA	775,000		
^ Per 1% incr in Health Ins (incl at 10%)	114,789		
Restate PW supplies to Supplies			
Restate Axon to Other Services			

City of Fargo Finance Committee

Format:

All Commissioners

Generally Informational – no Formal Action

Commission Chambers

Agenda Topics:

Financial Review & YE Financial Projection

Statistical Reports: Sales Tax Receipts
Property Tax Valuations
Building Permits
Other Metrics to be reported

ERP Implementation Update

Informational Items from Various Departments

Follow-up on Carryforward Items

Governance Issues

Prioritization/Direction regarding Long-Term Planning
Reserves/Policy Engineering CIP
Capital Assets Parking
Transit Enterprise
Compensation

2027 Schedule/Topics:

July 27 2027 Budget

August 17 YE2025 Audit

October 12 Engineering CIP

December 7 TBD

Human Capital

RECRUIT

ENGAGE

RETAIN

- Pay
- Benefits
- Staffing for Success
- Work Environment

RECRUIT

ENGAGE

RETAIN

- Considerations for the 2027 Human Capital Budget?
 - Staffing - New Positions
 - Cost-of-Living Adjustment (COLA)
 - Reclassifications
 - Market Adjustments
 - Benefits

HUMAN CAPITAL

Employment Category	# of Employees	Full-Time Equivalent (FTE)
Full-time 40	1095	1095
Full-time 30 & Part-time 20	71	41.98
Contract	2	2
TOTAL:	1168	1138.98

Temporary & Seasonal	618	
COMBINED TOTAL:	1786	

HUMAN CAPITAL

Turnover Rates

Employee Turnover Rates							
	2025	2024	2023	2022	2021	2020	2019
COF	8.65	11.58	11.32	13.51	13.94	6.31	4.29
* 2025 US Mercer Turnover Survey 2714 US Organizations (excludes retirees)							
2025	13.00%						
2024	13.50%						
2023	17.30%						
2022	24.70%						

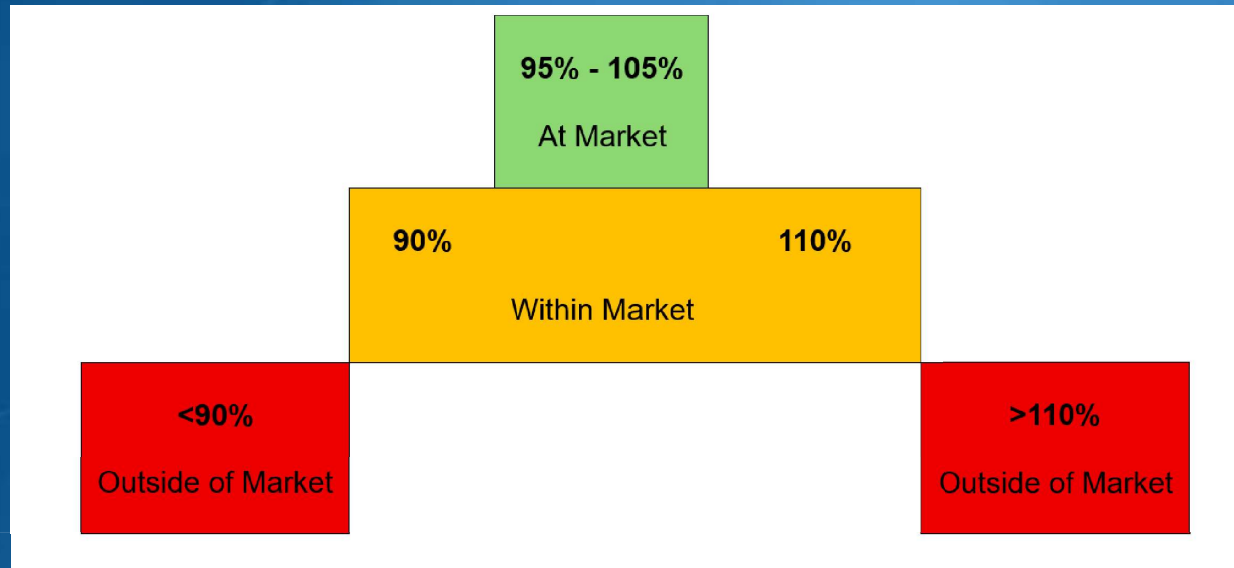
TOTAL COMPENSATION PHILOSOPHY

The City of Fargo strives to be an employer of choice and is committed to providing an equitable and competitive compensation system to attract qualified, skilled candidates and motivate and retain a highly talented and engaged workforce.

The City utilizes a combination of a job evaluation process to create internal equity and regular market reviews to ensure our pay is competitive within the relevant target labor market. These combined methods ensure the City is providing equitable and competitive pay to our workforce while aligning with the City's financial position.

TOTAL COMPENSATION PHILOSOPHY

Market Competitive Approach - Match Market



COMPENSATION

Internal Job Evaluation

- Qualifications
- Decision Making
- Problem Solving
- Relationships
- Effort – Mental & Physical
- Hazards
- Work Environment

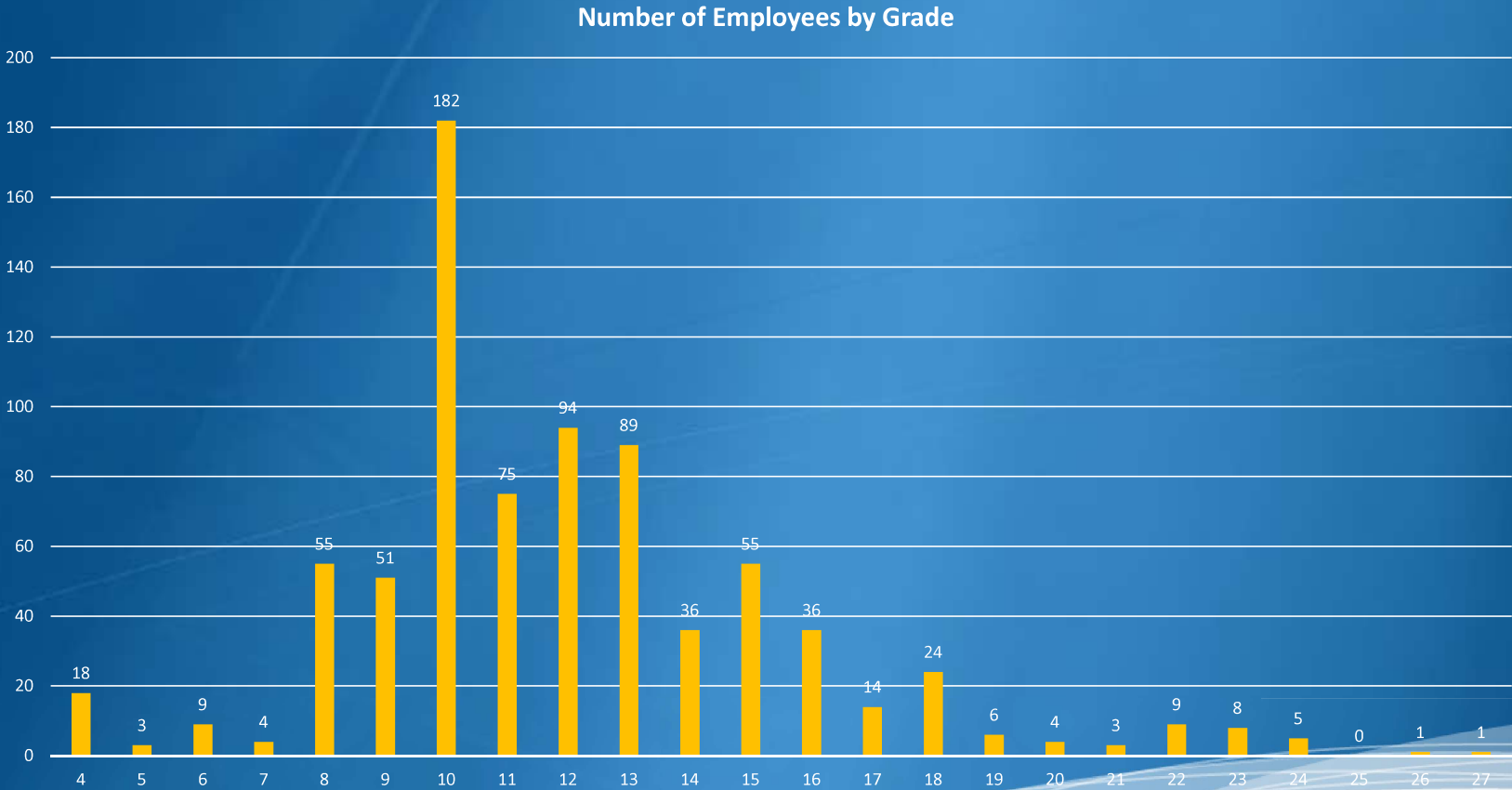
COMPENSATION

Internal Job Evaluation & Market Data to determine assigned pay grade

2026															
City of Fargo															
Pay Ranges															
Point Grade Min Max				Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Approx Step Value
12	277	297	Hourly	\$31.37	\$32.33	\$33.23	\$34.20	\$35.13	\$36.07	\$37.02	\$37.96	\$38.91	\$39.86	\$40.79	\$0.94
			Bi-weekly	2,510	2,586	2,658	2,736	2,810	2,886	2,962	3,037	3,113	3,189	3,263	
			Monthly	5,437	5,604	5,760	5,928	6,089	6,252	6,417	6,580	6,744	6,909	7,070	
			Annual	65,250	67,246	69,118	71,136	73,070	75,026	77,002	78,957	80,933	82,909	84,843	

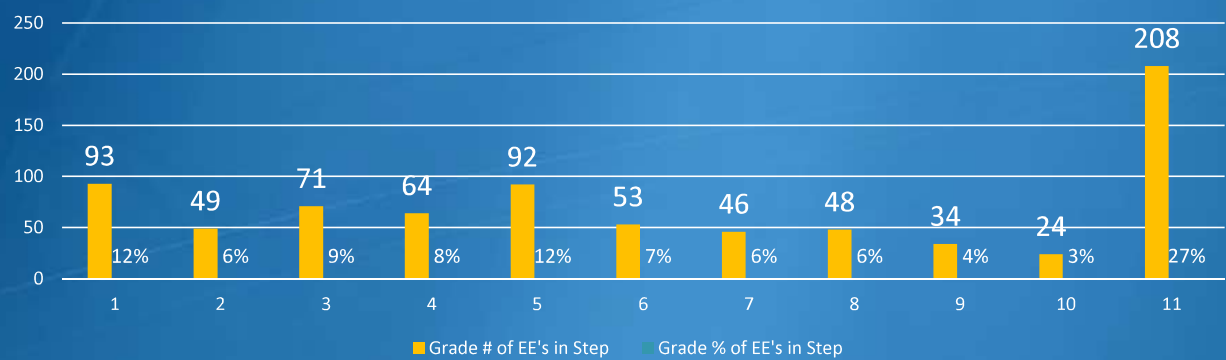
27 Grades with 11 steps each
 (Maximum – Minimum)/Minimum= Range Spread
 (\$84,843 - \$62,250) / \$65,250 = 30% Range Spread

COMPENSATION



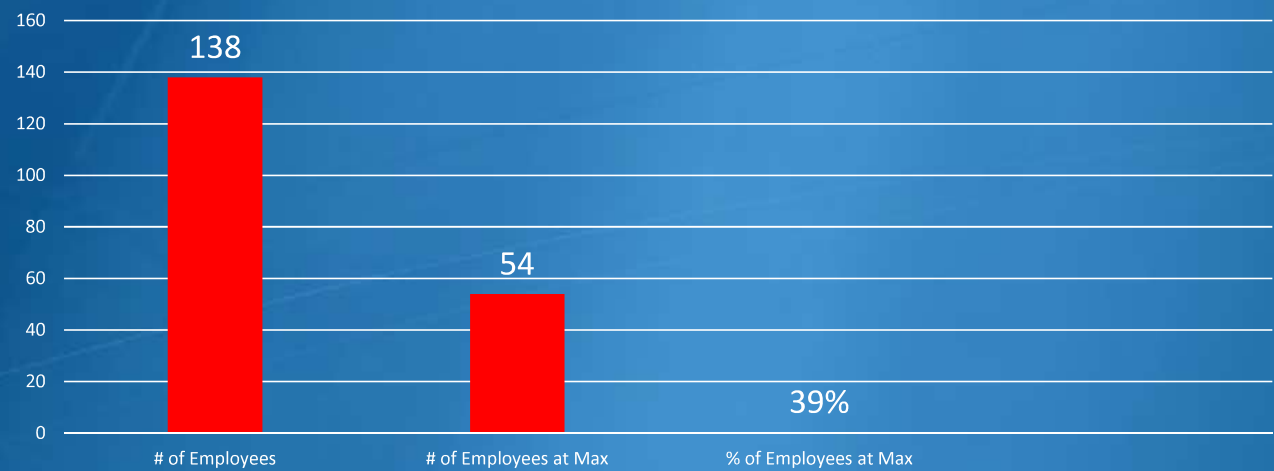
COMPENSATION

Distribution of Employees (Non-Public Safety)
by Step



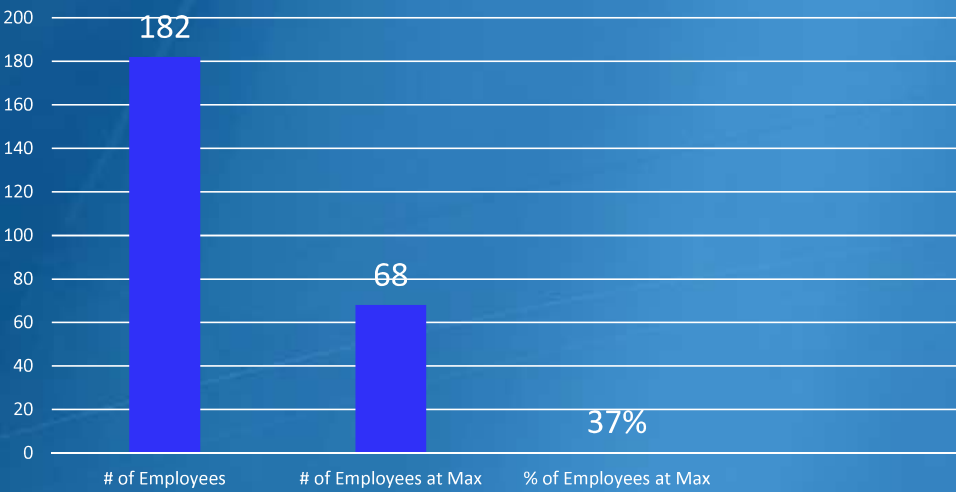
COMPENSATION

Fire - Sworn



COMPENSATION

Police – Sworn



COMPENSATION

North Dakota	Minnesota	South Dakota	Montana	Nebraska	Iowa	Colorado
Bismarck	Bloomington	Rapid City	Billings	Lincoln	Cedar Rapids	Aurora
Grand Forks	Duluth	Sioux Falls			Des Moines	Boulder
West Fargo	Minneapolis					Fort Collins
	Moorhead					Pueblo
	Rochester					
	St. Cloud					
	St. Paul					

COMPENSATION

COF Regional Comp & Benefit Survey

- Public Safety Positions
- Technical + Positions
(PW, SW, Water, Water Rec, IS, Facilities, Engineering, Transit, Inspections, Health)
- Administrative + Positions
(Finance & all divisions, HR, Comms, Planning, Admin, FDM, All Office/Admin Support Positions, Library and Elected/Appointed Officials)

Compensation

Regional Comparisons

	COF	Regional Survey Average	Difference
Range Spread	30%	41.6%	-11.6%
Benchmark –			
Min	105%		5%
Mid	103%		3%
Max	98%		-2%
Police (All Sworn) -			
Min	118%		18%
Max	103%		3%
Fire (All Sworn) -			
Min	109%		9%
Max	102%		2%

Compensation

- History of COLA & Comparisons

Year	% COLA Increase
2026	3%
2025	4.5%
2024	2%
2023	3.5%
2022	3.5%

- 3.41% Average 2027 COLA – local cities and counties
- Employment Cost Index (ECI) 3.4% (government & private)
- 3% COLA factored in preliminary budget
- 1% COLA costs \$775,000 (general fund)

BENEFITS

Health Insurance – Monthly Premiums

	Total Monthly Premium	Employer Premium \$	Employer Premium %	Employee Premium \$	Employee Premium %
COF – EE Only	\$901.70	\$775.46	86%	\$126.24	14%
Reg. Survey – EE Only	\$878.25	\$787.96	90%	\$90.28	10%
Difference	\$23.46	-\$12.50	-4%	\$35.96	4%
COF - Family	\$2,344.40	\$1,875.52	80%	\$468.88	20%
Reg. Survey - Family	\$2,558.56	\$2,209.23	86%	\$349.33	14%
Difference	-\$214.16	-\$333.71	-6%	\$119.55	6%

BENEFITS

RETIREMENT BENEFITS

Defined Benefit Plan	Employer Contribution %	Employee Contribution %
COF	9.26%	7%
Regional Survey	8.77%	8%
Difference	.49%	-1%
COF – Police Pension	14.20%	10%
Regional Survey – Police Pension	15.47%	9.89%
Difference	-1.27%	.11%
COF – Fire Pension	14.2%	10.4%
Regional Survey – Fire Pension	16.49%	9.55%
Difference	-2.29%	.85%

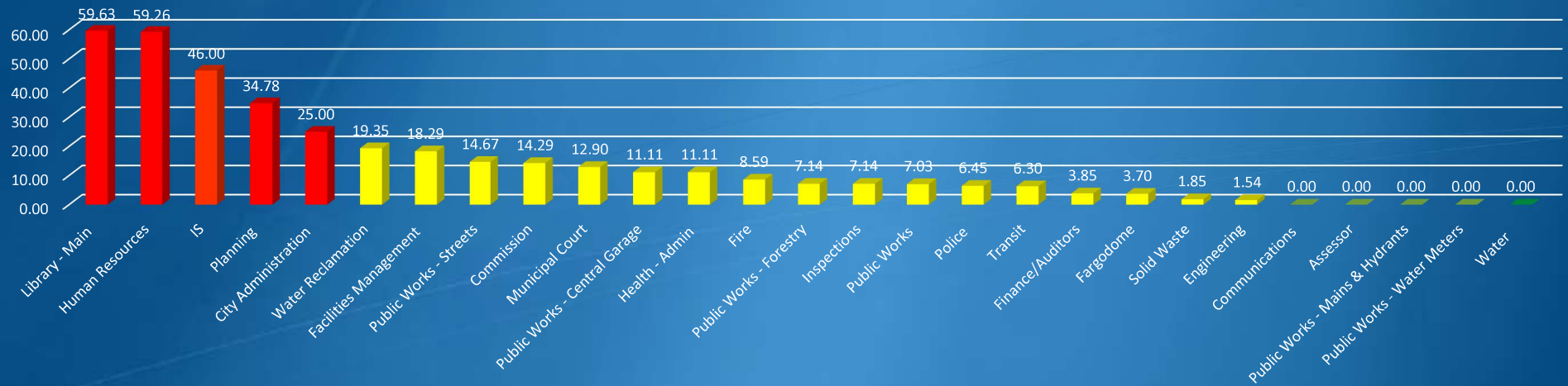
STAFFING FOR SUCCESS

Position Control

Human Resources (0515)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
HR Manager	5					
HR Director	1					
Assistant HR Director*	0					
Safety Manager	1					
Training & Development Coordinator	1					
HR Generalist	3					
Civil Service Commissioner (EO)						
Department Totals:	11		0	11		0

STAFFING FOR SUCCESS

FTE Gap % by Department



HUMAN CAPITAL

Fund	Requested	Proposed*
General:		
New Positions	\$1,693,637	\$1,147,485
Reclassification	\$53,527	\$53,527
Market Adjustments	\$677,421	
TOTAL:	\$2,424,584	\$1,201,012
Enterprise:		
New Positions	\$951,167	\$951,167
Reclassifications	\$5,447	\$5,447
Market Adjustments	\$48,878	
TOTAL:	\$1,005,492	\$956,615
COMBINED TOTALS:	\$3,430,077	\$2,157,627

HUMAN CAPITAL

HUMAN CAPITAL BUDGET CONSIDERATIONS:

- Staffing - New Positions
- Cost-of-Living Adjustment (COLA)
- Reclassifications
- Market Adjustments
- Benefits

CITY OF FARGO, NORTH DAKOTA

DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

DRAFT AS OF 7-14-26

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING	
GENERAL FUND						
City Administration	101-0510	Market Adjustments		15782		
Human Resources	101-0515	Human Resources Associate	1.00	93139	1.00	93139
	101-0515	Market Adjustments		79193		
Finance	101-1010	Market Adjustments		49437		
Auditors	101-1011	Market Adjustments		10311		
IS	101-0523	Market Adjustments		8657		
Communications	101-0525	Market Adjustments		19405		
Facilities Management	101-1050	Market Adjustments		4766		
		Full-Time Overtime		16254	16254	
Planning	101-2010	Market Adjustments		20329		
Engineering	101-3015	Market Adjustments		63103		
Library	101-7010	Library Safety Specialist	1.00	93139	1.00	93139
	101-7010	Reclassifications		34659	34659	
	101-7012	Reclassifications		9630	9630	
	101-7016	Reclassifications		3830	3830	
	101-7010	Market Adjustments		6760		
Assessors	101-0405	Funding in Temp/Seasonal		10776	10776	
Municipal Court	101-0402	Associate Deputy Clerk of Municipal Court	1.00	88042		
Streets and Sewers	101-3025	Equipment Operator II	4.00	352169	4.00	352169
	101-3025	Market Adjustments		31077		
Central Garage	101-3030	Equipment Tech II	1.00	98888	1.00	98888
Public Health	101-6013	Temp/Seasonal Funding - Reduction of 2 FT Temp Advocates		(157630)	(157630)	
	101-6013	Reallocate Temp/Seasonal Funding to Overtime Accounts		(229295)	(229295)	
	101-6013	Reallocated Temp/Seasonal Funding to 101-6013-451-11-01 FT OT		102268	102268	
	101-6013	Reallocated Temp/Seasonal Funding to 101-6013-451-13-01 PT OT		13995	13995	
	101-6013	Reallocated Temp/Seasonal Funding to 101-6013-451-14-01 Temp/Seasonal OT		113033	113033	
	101-6091	Seasonal Advocates for Winter Warming (4 seasonal positions - VVV open 8pm-8am, 7 days a week)		107478	107478	
	101-6091	Team Lead (1 position) for 6 months (out-of-grade pay)		30908	30908	
	101-6013	DEC - Open on Saturdays(4 staff working 8 hours)		41307		
	101-6013	DEC - OT for Saturday hours		20654		
	101-6010	Reclassification		5408	5408	
	101-6013	Market Adjustments (6013, 6020, 6035, 6050)		218724		
Fire	101-4010	Market Adjustment - Shift Differentials		47548		
Police	101-5050	Community Service Officer	1.00	78690		
	101-5050	Police Officer (2 FTE's funded by PSST)	8.00	819823	4.00	502365
	101-5050	Market Adjustments (5050, 5051, 5052, 5054)		102327		
Total General Fund				17.00 \$	2,424,584	11.00 \$ 1,201,012
DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING	

ENTERPRISE FUNDS

Forestry	541-3081	Full-Time Overtime	16400	16400
PW - Mains & Hydrants	501-3052	Market Adjustments	10067	
Meters	501-3053	Full-Time Overtime	23500	23500
Traffic Engineering	528-3020	Market Adjustments	5885	
Transit / Microtransit	551-2566	Bus Operator	7.00 616295	7.00 616295
Transit / Fixed Route	551-2561	Bus Operator	1.00 88042	1.00 88042
Transit / Paratransit	551-2562	Bus Operator	1.00 88042	1.00 88042
Transit / Admin	551-2560	Road Supervisor	1.00 98888	1.00 98888
Transit / Microtransit	551-2566	Full-Time Overtime	5000	5000
Transit / Fixed Route	551-2561	Full-Time Overtime	5000	5000
Transit / Paratransit	551-2562	Full-Time Overtime	5000	5000
Transit / Admin	551-2560	Full-Time Overtime	5000	5000
Transit / Admin	551-2560	Market Adjustments (2560 & 2562)	25363	
Solid Waste	531-3074	Reclassifications	5447	5447
Fargodome	571-7003	Market Adjustments	7563	
Total Enterprise Funds			10.00 \$ 1,005,492	10.00 \$ 956,615
TOTAL HUMAN CAPITAL REQUESTS			27.00 \$ 3,430,077	21.00 \$ 2,157,627

General Fund

Positions	Requested	Proposed
	\$ 1,693,637	\$ 1,147,485
Reclassification	\$ 53,527	\$ 53,527
Market Adjustments	\$ 677,421	\$ -
	\$ 2,424,584	\$ 1,201,012

Enterprise

Positions	\$ 951,167	\$ 951,167
Reclassification	\$ 5,447	\$ 5,447
Market Adjustments	\$ 48,878	\$ -
	\$ 1,005,492	\$ 956,615
	\$ 3,430,077	\$ 2,157,627

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

City of Fargo - FTE & Position Count Totals

Total FTE Count				Position Count	
Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
1095	41.98	2	1138.98	71	2

**Frontload & Overfill Approved FTE's are not included in the FTE Counts

562

2026
City of Fargo
Pay Ranges

Grade	Point Min	Point Max		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Approx Step Value
1	125	133	Hourly	\$13.46	\$13.86	\$14.26	\$14.66	\$15.07	\$15.48	\$15.87	\$16.26	\$16.70	\$17.08	\$17.48	\$0.40
			Bi-weekly	1077	1109	1141	1173	1206	1238	1270	1301	1336	1366	1398	
			Monthly	2,333	2,402	2,472	2,541	2,612	2,683	2,751	2,818	2,895	2,961	3,030	
			Annual	27,997	28,829	29,661	30,493	31,346	32,198	33,010	33,821	34,736	35,526	36,358	
2	134	143	Hourly	\$14.53	\$14.94	\$15.40	\$15.85	\$16.26	\$16.73	\$17.14	\$17.60	\$18.03	\$18.44	\$18.88	\$0.44
			Bi-weekly	1,162	1,195	1,232	1,268	1,301	1,338	1,371	1,408	1,442	1,475	1,510	
			Monthly	2,519	2,590	2,669	2,747	2,818	2,900	2,971	3,051	3,125	3,196	3,273	
			Annual	30,222	31,075	32,032	32,968	33,821	34,798	35,651	36,608	37,502	38,355	39,270	
3	144	154	Hourly	\$15.71	\$16.17	\$16.66	\$17.09	\$17.56	\$18.05	\$18.51	\$18.97	\$19.45	\$19.91	\$20.39	\$0.47
			Bi-weekly	1,257	1,294	1,333	1,367	1,405	1,444	1,481	1,518	1,556	1,593	1,631	
			Monthly	2,723	2,803	2,888	2,962	3,044	3,129	3,208	3,288	3,371	3,451	3,534	
			Annual	32,677	33,634	34,653	35,547	36,525	37,544	38,501	39,458	40,456	41,413	42,411	
4	155	166	Hourly	\$16.95	\$17.46	\$17.96	\$18.45	\$18.97	\$19.47	\$20.02	\$20.50	\$21.03	\$21.52	\$22.03	\$0.51
			Bi-weekly	1,356	1,397	1,437	1,476	1,518	1,558	1,602	1,640	1,682	1,722	1,762	
			Monthly	2,938	3,026	3,113	3,198	3,288	3,375	3,470	3,553	3,645	3,730	3,819	
			Annual	35,256	36,317	37,357	38,376	39,458	40,498	41,642	42,640	43,742	44,762	45,822	
5	167	178	Hourly	\$18.28	\$18.85	\$19.41	\$19.93	\$20.48	\$21.05	\$21.57	\$22.16	\$22.69	\$23.25	\$23.78	\$0.55
			Bi-weekly	1,462	1,508	1,553	1,594	1,638	1,684	1,726	1,773	1,815	1,860	1,902	
			Monthly	3,169	3,267	3,364	3,455	3,550	3,649	3,739	3,841	3,933	4,030	4,122	
			Annual	38,022	39,208	40,373	41,454	42,598	43,784	44,866	46,093	47,195	48,360	49,462	
6	179	192	Hourly	\$19.78	\$20.35	\$20.92	\$21.54	\$22.15	\$22.73	\$23.31	\$23.94	\$24.52	\$25.10	\$25.68	\$0.59
			Bi-weekly	1,582	1,628	1,674	1,723	1,772	1,818	1,865	1,915	1,962	2,008	2,054	
			Monthly	3,429	3,527	3,626	3,734	3,839	3,940	4,040	4,150	4,250	4,351	4,451	
			Annual	41,142	42,328	43,514	44,803	46,072	47,278	48,485	49,795	51,002	52,208	53,414	
7	193	206	Hourly	\$21.35	\$21.99	\$22.63	\$23.27	\$23.92	\$24.56	\$25.19	\$25.83	\$26.48	\$27.11	\$27.75	\$0.64
			Bi-weekly	1,708	1,759	1,810	1,862	1,914	1,965	2,015	2,066	2,118	2,169	2,220	
			Monthly	3,701	3,812	3,923	4,033	4,146	4,257	4,366	4,477	4,590	4,699	4,810	
			Annual	44,408	45,739	47,070	48,402	49,754	51,085	52,395	53,726	55,078	56,389	57,720	
8	207	222	Hourly	\$23.06	\$23.74	\$24.44	\$25.13	\$25.83	\$26.51	\$27.21	\$27.91	\$28.60	\$29.28	\$29.98	\$0.69
			Bi-weekly	1,845	1,899	1,955	2,010	2,066	2,121	2,177	2,233	2,288	2,342	2,398	
			Monthly	3,997	4,115	4,236	4,356	4,477	4,595	4,716	4,838	4,957	5,075	5,197	
			Annual	47,965	49,379	50,835	52,270	53,726	55,141	56,597	58,053	59,488	60,902	62,358	
9	223	239	Hourly	\$24.92	\$25.64	\$26.39	\$27.14	\$27.89	\$28.64	\$29.42	\$30.15	\$30.86	\$31.60	\$32.38	\$0.75
			Bi-weekly	1,994	2,051	2,111	2,171	2,231	2,291	2,354	2,412	2,469	2,528	2,590	
			Monthly	4,319	4,444	4,574	4,704	4,834	4,964	5,099	5,226	5,349	5,477	5,613	
			Annual	51,834	53,331	54,891	56,451	58,011	59,571	61,194	62,712	64,189	65,728	67,350	
10	240	257	Hourly	\$26.88	\$27.68	\$28.50	\$29.33	\$30.13	\$30.90	\$31.74	\$32.53	\$33.35	\$34.15	\$34.98	\$0.81
			Bi-weekly	2,150	2,214	2,280	2,346	2,410	2,472	2,539	2,602	2,668	2,732	2,798	
			Monthly	4,659	4,798	4,940	5,084	5,223	5,356	5,502	5,639	5,781	5,919	6,063	
			Annual	55,910	57,574	59,280	61,006	62,670	64,272	66,019	67,662	69,368	71,032	72,758	

2026
City of Fargo
Pay Ranges

Grade	Point Min	Point Max		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Approx. Step Value
11	258	276	Hourly	\$28.99	\$29.93	\$30.80	\$31.68	\$32.52	\$33.40	\$34.28	\$35.14	\$36.01	\$36.92	\$37.75	\$0.88
			Bi-weekly	2,319	2,394	2,464	2,534	2,602	2,672	2,742	2,811	2,881	2,954	3,020	
			Monthly	5,025	5,188	5,339	5,491	5,637	5,789	5,942	6,091	6,242	6,399	6,543	
			Annual	60,299	62,254	64,064	65,894	67,642	69,472	71,302	73,091	74,901	76,794	78,520	
12	277	297	Hourly	\$31.37	\$32.33	\$33.23	\$34.20	\$35.13	\$36.07	\$37.02	\$37.96	\$38.91	\$39.86	\$40.79	\$0.94
			Bi-weekly	2,510	2,586	2,658	2,736	2,810	2,886	2,962	3,037	3,113	3,189	3,263	
			Monthly	5,437	5,604	5,760	5,928	6,089	6,252	6,417	6,580	6,744	6,909	7,070	
			Annual	65,250	67,246	69,118	71,136	73,070	75,026	77,002	78,957	80,933	82,909	84,843	
13	298	319	Hourly	\$33.87	\$34.93	\$35.89	\$36.95	\$37.93	\$38.98	\$39.96	\$40.99	\$42.00	\$43.03	\$44.04	\$1.02
			Bi-weekly	2,710	2,794	2,871	2,956	3,034	3,118	3,197	3,279	3,360	3,442	3,523	
			Monthly	5,871	6,055	6,221	6,405	6,575	6,757	6,926	7,105	7,280	7,459	7,634	
			Annual	70,450	72,654	74,651	76,856	78,894	81,078	83,117	85,259	87,360	89,502	91,603	
14	320	343	Hourly	\$36.58	\$37.70	\$38.77	\$39.89	\$40.98	\$42.07	\$43.20	\$44.27	\$45.38	\$46.46	\$47.58	\$1.10
			Bi-weekly	2,926	3,016	3,102	3,191	3,278	3,366	3,456	3,542	3,630	3,717	3,806	
			Monthly	6,341	6,535	6,720	6,914	7,103	7,292	7,488	7,673	7,866	8,053	8,247	
			Annual	76,086	78,416	80,642	82,971	85,238	87,506	89,856	92,082	94,390	96,637	98,966	
15	344	369	Hourly	\$39.51	\$40.69	\$41.88	\$43.06	\$44.26	\$45.43	\$46.64	\$47.80	\$49.01	\$50.17	\$51.39	\$1.19
			Bi-weekly	3,161	3,255	3,350	3,445	3,541	3,634	3,731	3,824	3,921	4,014	4,111	
			Monthly	6,848	7,053	7,259	7,464	7,672	7,875	8,084	8,285	8,495	8,696	8,908	
			Annual	82,181	84,635	87,110	89,565	92,061	94,494	97,011	99,424	101,941	104,354	106,891	
16	370	397	Hourly	\$42.65	\$43.96	\$45.24	\$46.50	\$47.79	\$49.06	\$50.37	\$51.64	\$52.90	\$54.17	\$55.47	\$1.28
			Bi-weekly	3,412	3,517	3,619	3,720	3,823	3,925	4,030	4,131	4,232	4,334	4,438	
			Monthly	7,393	7,620	7,842	8,060	8,284	8,504	8,731	8,951	9,169	9,389	9,615	
			Annual	88,712	91,437	94,099	96,720	99,403	102,045	104,770	107,411	110,032	112,674	115,378	
17	398	426	Hourly	\$46.10	\$47.45	\$48.83	\$50.26	\$51.63	\$53.01	\$54.38	\$55.80	\$57.15	\$58.53	\$59.90	\$1.38
			Bi-weekly	3,688	3,796	3,906	4,021	4,130	4,241	4,350	4,464	4,572	4,682	4,792	
			Monthly	7,991	8,225	8,464	8,712	8,949	9,188	9,426	9,672	9,906	10,145	10,383	
			Annual	95,888	98,696	101,566	104,541	107,390	110,261	113,110	116,064	118,872	121,742	124,592	
18	427	458	Hourly	\$49.76	\$51.27	\$52.75	\$54.26	\$55.76	\$57.24	\$58.75	\$60.23	\$61.72	\$63.22	\$64.68	\$1.49
			Bi-weekly	3,981	4,102	4,220	4,341	4,461	4,579	4,700	4,818	4,938	5,058	5,174	
			Monthly	8,625	8,887	9,143	9,405	9,665	9,922	10,183	10,440	10,698	10,958	11,211	
			Annual	103,501	106,642	109,720	112,861	115,981	119,059	122,200	125,278	128,378	131,498	134,534	
19	459	493	Hourly	\$53.76	\$55.38	\$56.99	\$58.59	\$60.20	\$61.82	\$63.42	\$65.08	\$66.63	\$68.26	\$69.88	\$1.61
			Bi-weekly	4,301	4,430	4,559	4,687	4,816	4,946	5,074	5,206	5,330	5,461	5,590	
			Monthly	9,318	9,599	9,878	10,156	10,435	10,715	10,993	11,281	11,549	11,832	12,113	
			Annual	111,821	115,190	118,539	121,867	125,216	128,586	131,914	135,366	138,590	141,981	145,350	
20	494	530	Hourly	\$57.40	\$59.11	\$60.83	\$62.56	\$64.29	\$65.97	\$67.73	\$69.45	\$71.17	\$72.88	\$74.61	\$1.72
			Bi-weekly	4,592	4,729	4,866	5,005	5,143	5,278	5,418	5,556	5,694	5,830	5,969	
			Monthly	9,949	10,246	10,544	10,844	11,144	11,435	11,740	12,038	12,336	12,633	12,932	
			Annual	119,392	122,949	126,526	130,125	133,723	137,218	140,878	144,456	148,034	151,590	155,189	

2026
City of Fargo
Pay Ranges

Grade	Point Min	Point Max		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Approx. Step Value
21	531	570	Hourly	\$61.26	\$63.12	\$64.93	\$66.75	\$68.61	\$70.47	\$72.29	\$74.14	\$75.97	\$77.81	\$79.64	\$1.84
			Bi-weekly	4,901	5,050	5,194	5,340	5,489	5,638	5,783	5,931	6,078	6,225	6,371	
			Monthly	10,618	10,941	11,255	11,570	11,892	12,215	12,530	12,851	13,168	13,487	13,804	
			Annual	127,421	131,290	135,054	138,840	142,709	146,578	150,363	154,211	158,018	161,845	165,651	
22	571	613	Hourly	\$65.37	\$67.35	\$69.33	\$71.29	\$73.24	\$75.20	\$77.19	\$79.12	\$81.09	\$83.04	\$85.00	\$1.96
			Bi-weekly	5,230	5,388	5,546	5,703	5,859	6,016	6,175	6,330	6,487	6,643	6,800	
			Monthly	11,331	11,674	12,017	12,357	12,695	13,035	13,380	13,714	14,056	14,394	14,733	
			Annual	135,970	140,088	144,206	148,283	152,339	156,416	160,555	164,570	168,667	172,723	176,800	
23	614	659	Hourly	\$69.82	\$71.90	\$74.00	\$76.10	\$78.20	\$80.30	\$82.37	\$84.46	\$86.57	\$88.66	\$90.75	\$2.09
			Bi-weekly	5,586	5,752	5,920	6,088	6,256	6,424	6,590	6,757	6,926	7,093	7,260	
			Monthly	12,102	12,463	12,827	13,191	13,555	13,919	14,277	14,640	15,005	15,368	15,730	
			Annual	145,226	149,552	153,920	158,288	162,656	167,024	171,330	175,677	180,066	184,413	188,760	
24	660	708	Hourly	\$74.54	\$76.77	\$79.00	\$81.24	\$83.45	\$85.69	\$87.93	\$90.17	\$92.39	\$94.65	\$96.89	\$2.24
			Bi-weekly	5,963	6,142	6,320	6,499	6,676	6,855	7,034	7,214	7,391	7,572	7,751	
			Monthly	12,920	13,307	13,693	14,082	14,465	14,853	15,241	15,629	16,014	16,406	16,794	
			Annual	155,043	159,682	164,320	168,979	173,576	178,235	182,894	187,554	192,171	196,872	201,531	
25	709	761	Hourly	\$79.55	\$81.95	\$84.33	\$86.73	\$89.08	\$91.51	\$93.87	\$96.23	\$98.64	\$101.03	\$103.41	\$2.39
			Bi-weekly	6,364	6,556	6,746	6,938	7,126	7,321	7,510	7,698	7,891	8,082	8,273	
			Monthly	13,789	14,205	14,617	15,033	15,441	15,862	16,271	16,680	17,098	17,512	17,924	
			Annual	165,464	170,456	175,406	180,398	185,286	190,341	195,250	200,158	205,171	210,142	215,093	
26	762	818	Hourly	\$84.92	\$87.45	\$90.02	\$92.59	\$95.11	\$97.67	\$100.23	\$102.77	\$105.29	\$107.84	\$110.41	\$2.55
			Bi-weekly	6,794	6,996	7,202	7,407	7,609	7,814	8,018	8,222	8,423	8,627	8,833	
			Monthly	14,719	15,158	15,603	16,049	16,486	16,929	17,373	17,813	18,250	18,692	19,138	
			Annual	176,634	181,896	187,242	192,587	197,829	203,154	208,478	213,762	219,003	224,307	229,653	
27	819	+	Hourly	\$90.65	\$93.37	\$96.09	\$98.81	\$101.53	\$104.25	\$106.96	\$109.68	\$112.41	\$115.13	\$117.85	\$2.72
			Bi-weekly	7,252	7,470	7,687	7,905	8,122	8,340	8,557	8,774	8,993	9,210	9,428	
			Monthly	15,713	16,184	16,656	17,127	17,599	18,070	18,540	19,011	19,484	19,956	20,427	
			Annual	188,552	194,210	199,867	205,525	211,182	216,840	222,477	228,134	233,813	239,470	245,128	

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Public Safety Pay Ranges

FIREFIGHTER*

Grade		Recruit Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
F1N (2080 hrs)	Hourly	\$32.19	\$33.79	\$35.48	\$37.27	\$39.12	\$41.08	\$43.14
	Bi-weekly	2,575	2,703	2,838	2,982	3,130	3,286	3,451
	Monthly	5,580	5,857	6,150	6,460	6,781	7,121	7,478
	Annual	\$66,955	\$70,283	\$73,798	\$77,522	\$81,370	\$85,446	\$89,731
F1S (2912 hrs)	Hourly	\$22.99	\$24.14	\$25.35	\$26.62	\$27.94	\$29.34	\$30.81
	Bi-weekly	2,575	2,704	2,839	2,981	3,129	3,286	3,451
	Monthly	5,579	5,858	6,152	6,460	6,780	7,120	7,477
	Annual	\$66,947	\$70,296	\$73,819	\$77,517	\$81,361	\$85,438	\$89,719

FIREFIGHTER-DRIVER*

Point Grade Max		Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
F2N (2080 hrs)	Hourly	\$35.48	\$37.27	\$39.12	\$41.08	\$43.14	\$45.29	\$47.56
	Bi-weekly	2,838	2,982	3,130	3,286	3,451	3,623	3,805
	Monthly	6,150	6,460	6,781	7,121	7,478	7,850	8,244
	Annual	\$73,798	\$77,522	\$81,370	\$85,446	\$89,731	\$94,203	\$98,925
F2S (2912 hrs)	Hourly	\$25.35	\$26.62	\$27.94	\$29.34	\$30.81	\$32.35	\$33.97
	Bi-weekly	2,839	2,981	3,129	3,286	3,451	3,623	3,805
	Monthly	6,152	6,460	6,780	7,120	7,477	7,850	8,243
	Annual	\$73,819	\$77,517	\$81,361	\$85,438	\$89,719	\$94,203	\$98,921

FIRE CAPTAIN/ TRAINING**

Point Grade Max		Step 10	Step 11	Step 12	Step 13
F3N (2080 hrs)	Hourly	\$49.93	\$52.43	\$55.05	\$57.80
	Bi-weekly	3,994	4,194	4,404	4,624
	Monthly	8,655	9,088	9,542	10,019
	Annual	\$103,854	\$109,054	\$114,504	\$120,224
F3S (2912 hrs)	Hourly	\$35.67	\$37.45	\$39.33	\$41.29
	Bi-weekly	3,995	4,194	4,405	4,624
	Monthly	8,656	9,088	9,544	10,020
	Annual	\$103,871	\$109,054	\$114,529	\$120,236

* New recruits will advance to Step 2 once they've been employed for six months, and have completed their EMT certification.

* Lateral Firefighter's pay will be determined based on their experience and internal equity review

** All promotions start with pay set at the first step of the new rank

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DEPUTY FIRE MARSHAL**

Point Grade Max		Step 10	Step 11	Step 12	Step 13
F4N	Hourly	\$49.93	\$52.43	\$55.05	\$57.80
(2080 hrs)	Bi-weekly	3,994	4,194	4,404	4,624
	Monthly	8,655	9,088	9,542	10,019
	Annual	\$103,854	\$109,054	\$114,504	\$120,224

FIRE BATTALION CHIEF**

Point Grade Max		Step 14	Step 15	Step 16	Step 17
F5N	Hourly	\$60.70	\$63.73	\$66.92	\$70.27
(2080 hrs)	Bi-weekly	4,856	5,098	5,354	5,622
	Monthly	10,521	11,047	11,599	12,180
	Annual	\$126,256	\$132,558	\$139,194	\$146,162

F5S	Hourly	\$43.35	\$45.53	\$47.79	\$50.19
(2912 hrs)	Bi-weekly	4,855	5,099	5,352	5,621
	Monthly	10,520	11,049	11,597	12,179
	Annual	\$126,235	\$132,583	\$139,164	\$146,153

FIRE DIVISION CHIEF**

Point Grade Max		Step 18	Step 19	Step 20	Step 21
F6N	Hourly	\$73.78	\$77.47	\$81.34	\$85.41
(2080 hrs)	Bi-weekly	5,902	6,198	6,507	6,833
	Monthly	12,789	13,428	14,099	14,804
	Annual	\$153,462	\$161,138	\$169,187	\$177,653

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POLICE OFFICER*

Grade		Recruit Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
P1S	Hourly	\$32.93	\$34.66	\$36.40	\$38.21	\$40.13	\$42.14	\$44.24	\$46.45	\$48.77
	Bi-weekly	2,634	2,773	2,912	3,057	3,210	3,371	3,539	3,716	3,902
	Monthly	5,708	6,008	6,309	6,623	6,956	7,304	7,668	8,051	8,453
	Annual	\$68,494	\$72,093	\$75,712	\$79,477	\$83,470	\$87,651	\$92,019	\$96,616	\$101,442

POLICE DETECTIVE**

Grade		Step 7	Step 8	Step 9	Step 10
P2N	Hourly	\$44.24	\$46.45	\$49.24	\$52.63
	Bi-weekly	3,539	3,716	3,939	4,210
	Monthly	7,668	8,051	8,535	9,123
	Annual	\$92,019	\$96,616	\$102,419	\$109,470

POLICE SERGEANT**

Grade		Step 11	Step 12	Step 13	Step 14
P3S	Hourly	\$55.27	\$56.93	\$58.64	\$60.39
	Bi-weekly	4,422	4,554	4,691	4,831
	Monthly	9,580	9,868	10,164	10,468
	Annual	\$114,962	\$118,414	\$121,971	\$125,611

POLICE LIEUTENANT**

Grade		Step 15	Step 16	Step 17	Step 18
P4S	Hourly	\$65.36	\$67.32	\$69.34	\$71.42
	Bi-weekly	5,229	5,386	5,547	5,714
	Monthly	11,329	11,669	12,019	12,379
	Annual	\$135,949	\$140,026	\$144,227	\$148,554

* New recruits will advance to Step 2 once they've been employed for six months, and have completed field-training

* Lateral Police Officer's pay will be determined based on their experience and internal equity review

**All promotions start with pay set at the first step of the new rank

POLICE CAPTAIN

Grade		Step 19	Step 20	Step 21	Step 22
P5N	Hourly	\$74.99	\$77.25	\$79.57	\$81.95
	Bi-weekly	5,999	6,180	6,366	6,556
	Monthly	12,998	13,390	13,792	14,205
	Annual	\$155,979	\$160,680	\$165,506	\$170,456

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ASSISTANT POLICE CHIEF

Grade		Step 23	Step 24	Step 25	Step 26
P6N	Hourly	\$86.05	\$88.63	\$91.29	\$94.08
	Bi-weekly	6,884	7,090	7,303	7,526
	Monthly	14,915	15,363	15,824	16,307
	Annual	\$178,984	\$184,350	\$189,883	\$195,686

2027 General Fund Revenue – Calculations, Trends, &/or Assumptions

Property Tax – Property Tax Revenue Cap Calculations. See Summary

Franchise Fees – Xcel & CCE flat; Cable declining

Licenses & Permits – Construction Trends Down

Federal Grants – Primarily Health Dept, based on anticipated grants

State Share Revenues

Health Department & Other Aid, based on anticipated grants/distributions

Updated for NDLC Guidelines regarding State Aid & Highway Funds

*Note: 2026 and 2027 will be adjusted for Primary Resident Credit (needs to be reclassified as State Revenue; currently reflected w/ Property Tax Revenue)

Local Grant Revenues – based on contracted revenue & trends

Charges for Services – Based on contracts, usage trends x rates

Includes Engineering/Utility CIP based on anticipated projects

Includes General Fund Overhead Allocation to Enterprise Funds

Transfers In – Public Safety Sales Tax (PSST) From approved Plan w/ 2027 adj
(support included w/ Public Safety information)

Transfers In – Enterprise Transfers In (20% Revenue)

Miscellaneous – Based on Trends

Property Tax Budget Calculation:

Step 1: Property Tax Cap Calculation:

HB1176 Cap Calculation Worksheet

CALCULATION 1

Base Year Calculation

1	Total Dollars Levied on behalf of taxing district in three preceding years	
	Less: Levies Exempt from Cap	
2	Less: Irrepeable tax to pay bonded debt (See Note 3)	
3	Less: Taxes or Special Assessments levied to pay debt (See Note 4)	
4	Less: Taxes to pay bonds, evidence of debt or obligations (See Note 5)	
5	Less: Special improvement project paid by general taxation (See Note 6)	
6a	Less: City or County Emergency Levy; Levies to pay claims & judgments; Specials on School Property (See Note 7)	
6b	Less: Water Resource Districts (See Note 7)	
7	Less: School District Tuition Levy (See Note 8)	
8	Less: Amount levied TY24 for City Animal Shelter - TY25 only	
9	Less: Amount levied TY24 for City Fire Capital Improv. - TY25 only	
10	Less: Not entity-wide (requires separate cap calculation)	
11	Less: Other	
	Difference = Dollars Levied Subject to Percentage Cap Increase (Line 1 minus Lines 2-11)	
13	Base Year Levy (highest of last 3 years Line 12)	
14	Plus: 3% X Base Year Levy (Line 13 X 3%)	
15	Base Year Levy + 3% (Line 13 + Line 14)	PREV YR BASE + 3%

Taxing District	City of Fargo	
Budget Year	2027	
Fargo TY2026 for 2027 budget	Fargo TY2025 for 2026 budget	Fargo TY2024 for 2025 budget
Previous Yr Levy	Levy 2 Years Ago	Levy 3 Yrs Ago
50,618,798	48,133,817	45,606,609
(352,990)	(928,898)	(880,128)
50,265,808	47,204,919	44,726,482
50,265,808	Section 22, 6c	
1,507,974	Section 22, 6b	
51,773,782		

CALCULATION 2

Adjusted Year Calculation

16	Previous Year Levy (from Line 12, 1st column)	PREV YR BASE
17	Previous Year Taxable Value	
18	Previous Year Mill Rate (Line 16 divided by Line 17 X 1000)	
19	Plus: New Property Taxable Value	
20	Plus: Expired TIF Incremental Taxable Value	
21	Plus: Expired Exemptions Taxable Value	
22	Minus: Removed Property Taxable Value	
23	Net Taxable Value (Line 19 plus Line 20 plus Line 21 minus Line 22)	
24	Allowance for New Growth (Line 23 X Line 18 divided by 1000)	+ GROWTH
25	Minus: Expired Temporary Mill Levy Amount	
26	Net Adjustments (Line 24 minus Line 25)	
27	Adjusted Year Levy (Line 16 plus Line 26)	= ADJ BASE
28	Plus: 3% X Adjusted Year Levy (Line 27 times 3%)	
29	Adjusted Year Levy + 3% (Line 27 plus Line 28)	= ADJ BASE + 3%

50,265,808	Section 22, 6a	
882,475,566		
56.96	(excl City Share SA)	
24,133,208	Section 22, 6a1	5/18/2026 from Assessor
-	Section 22, 6a1	5/18/2026 from Assessor
-	Section 22, 6a2	5/18/2026 from Assessor
(5,856,845)	Section 22, 6a3	5/18/2026 from Assessor
18,276,363		
1,041,022		
-	Section 22, 6a4	
1,041,022		
51,306,830	Section 22, 6a	
1,539,205	Section 22, 6b	
52,846,035		

30	MAX = Higher Base Year +3% (Line 15) or Adjusted Year +3% (Line 29)	52,846,035	Section 22, 1a
			Section 22, 1b

CALCULATION 3

Excess Percentage Increase for Future Periods

TY25 Total Dollars to be Levied on behalf of taxing district for 2026 budget, including levies exempt from cap	
Less: Levies Exempt from Cap	
32 Less: New or increased levy authority (See Note 1)	
33 Less: Property tax levy authority increased above zero mills (See Note 2)	
34 Less: Irrepeable tax to pay bonded debt (See Note 3)	
35 Less: Taxes or Special Assessments levied to pay debt (See Note 4)	
36 Less: Taxes to pay bonds, evidence of debt or obligations (See Note 5)	
37 Less: Special improvement project paid by general taxation (See Note 6)	
38a Less: City or County Emergency Levy; Levies to pay claims & judgments; Specials on School Property(See Note 7)	
38b Less: Water Resource Districts (See Note 7)	
39 Less: School District Tuition Levy (See Note 8)	
40 Less: Amount levied TY24 for City Animal Shelter - TY25 only	
41 Less: Amount levied TY24 for City Fire Capital Improv. - TY25 only	
42 Less: Not entity-wide (requires separate cap calculation)	
43 Difference = Dollars Certified by Taxing District Subject to Cap	
44 Unused Cap Amount (Line 30 minus Line 44)	
Calculated Percentage	

53,803,896	at MAX + Exempt Levy
957,861	UPDATE ANNUALLY => FUND 202 (at Gross)
	net at 95% = 909,968
	Ties w/ Fund 202
52,846,035	Within Max Line 30
-	
0.00%	

Property Tax Budget Calculation:

45

Excess Percentage for Future Periods (0% minimum, 3% maximum)

0.00%

Section 22, 1b

Step 2: CALCULATE GROSS LEVY SPLIT WITH AIRPORT AUTHORITY

2025 Previous Year Mill Value

2026 Esimated Mill Value

mill value increase

from 4/2026 Assessor Annual Report

882,476

913,804

3.55%

2026 PROJECTED NET TAXABLE VALUE - \$913,804,846

2025 Net Taxable Valuation \$882,475,566

Difference \$31,329,280

New Growth - 2.77%

Market Increase - 0.78%

Projected Increase in Taxable Value - 3.55%

General Fund Implications & Total Budgeted Property Tax Revenue:

Adjusted Year Levy + 3%	52,846,035	
Less: Allocation to MAA at Gross	-1,827,608	Request: EQUIV OF 2 MIL
Gross to City of Fargo	51,018,427	

Step 3: CALC NET TO CITY OF FARGO (ASSUME EARLY PYMT DISCT) & OTHER TAX ASSUMPTIONS

	2027
General Fund Budget (Gross above at 95% - incl VC and HC)	48,467,505
Record w/ State Revenue: Veterans & Homestead Credits	(850,000)
General Ledger "Current Tax Levy"	47,617,505
Mobile Home	25,000
Prior Year Levy	340,000
Delinquent Levy	375,000
General Fund Property Tax Rev	48,357,505

GROSS FOR COUNTY COMMUNICATION:

as per Cap Calc and Workshop spreadsheet

Estimated value of a Mill	913,804	
Adjusted Year Levy + 3%	52,846,035	
COF GF - INCL W/ CAP	51,018,427	55.83
MAA - INCL W/ CAP	1,827,608	2.00
Levy not subject to Cap - City Share of Specials	957,861	1.05
	53,803,896	58.88

2025

	2025 TAXABLE				Mill Levy			Residential		Commerical	
	POPULATION	GROWTH	VALUE	GROWTH	Total	City	city% of total	Tax on 200k Property	Effective Tax Rate	Tax on 200k Property	Effective Tax Rate
Fargo (ISD #1)	136,285	20%	882,475,566	102%	298.43	57.36	19.22%	2,686	1.34%	2,984	1.49%
Bismarck	77,772	27%	552,264,156	70%	237.1	76.38	32.21%	2,134	1.07%	2,371	1.19%
Grand Forks	59,845	3%	297,470,785	54%	343.11	92	26.81%	3,088	1.54%	3,431	1.72%
Minot	47,440	13%	256,037,065	12%	320.38	78	24.35%	2,883	1.44%	3,204	1.60%
West Fargo	41,588	19%	285,947,666	151%	306.19	79.6	26.00%	2,756	1.38%	3,062	1.53%
Williston	28,821	-4%	173,270,611	8%	200.76	38.34	19.10%	1,807	0.90%	2,008	1.00%
Mandan	24,788	19%	137,897,135	102%	263.87	62.48	23.68%	2,375	1.19%	2,639	1.32%
Jamestown	15,789	2%	61,466,512	61%	337.96	97.59	28.88%	3,042	1.52%	3,380	1.69%
Wahpeton	8,115	3%	28,710,794	79%	342.24	81.04	23.68%	3,080	1.54%	3,422	1.71%
Devils Lake	7,277	8%	24,270,443	59%	365.56	90.11	24.65%	3,290	1.65%	3,656	1.83%
Valley City	6,580	-9%	25,738,061	61%	327.44	72.14	22.03%	2,947	1.47%	3,274	1.64%
AVG =>								1.37%		AVG =>	1.52%

2015

	2025 TAXABLE		Mill Levy			Residential		Commerical	
	POPULATION	VALUE	Total	City	city% of total	Tax on 125k Property	Effective Tax Rate	Tax on 125k Property	Effective Tax Rate
Fargo (ISD #1)	113,658	436,837,979	279.24	48.4	17.33%	1,492	1.19%	1,658	1.33%
Bismarck	61,272	324,136,621	214.37	32.64	15.23%	1,146	0.92%	1,273	1.02%
Grand Forks	58,277	193,328,437	301.91	87.19	28.88%	1,613	1.29%	1,793	1.43%
Minot	41,888	228,630,129	237.11	67.8	28.59%	1,267	1.01%	1,408	1.13%
West Fargo	35,000	113,738,389	279.66	70.47	25.20%	1,494	1.20%	1,660	1.33%
Williston	30,000	160,989,826	157.92	27.27	17.27%	844	0.68%	938	0.75%
Mandan	20,820	68,418,167	246.18	58.66	23.83%	1,316	1.05%	1,462	1.17%
Jamestown	15,500	38,207,759	288.92	90.14	31.20%	1,544	1.24%	1,715	1.37%
Wahpeton	7,903	16,035,902	349.77	98.73	28.23%	1,869	1.50%	2,077	1.66%
Valley City	7,200	16,000,470	281.79	73.21	25.98%	1,506	1.20%	1,673	1.34%
Devils Lake	6,711	15,224,757	296.53	82.46	27.81%	1,585	1.27%	1,761	1.41%
AVG =>							1.14%	AVG =>	1.27%

GENERAL FUND REVENUE - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE						
Property Taxes	48,357,505	46,005,858	41,286,471	40,412,248	35,501,409	31,540,802
Franchise Fees	12,472,924	12,222,424	10,337,053	9,667,362	6,355,562	6,262,395
Licenses & Permits	5,951,000	6,774,000	5,420,008	6,058,497	6,381,956	6,262,736
Federal Grants	2,530,309	2,744,309	3,542,182	3,791,804	2,684,238	3,052,692
State Shared Revenues	22,808,582	22,417,946	24,407,442	20,921,594	21,912,449	17,339,493
Local Grant Revenues	1,960,221	1,878,707	1,780,619	1,520,244	1,506,808	1,344,675
Charges for Services	17,625,918	15,963,910	19,338,143	16,612,568	16,958,806	16,634,323
Transfers In - PSST	6,168,838	5,878,917	1,600,055	-	-	-
Transfers In	19,865,504	17,451,987	22,755,256	13,630,753	17,279,102	11,285,867
Miscellaneous	9,690,697	9,349,153	12,618,333	11,088,819	11,009,086	4,734,895
REVENUE Total	147,431,498	140,687,211	143,085,562	123,703,889	119,589,416	98,457,878
<i>Annual Growth %</i>	<i>4.79%</i>	<i>-1.68%</i>	<i>15.67%</i>	<i>3.44%</i>	<i>21.46%</i>	

GENERAL FUND REVENUE - DETAIL

Fund 101		Preliminary					
REVENUE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Property Taxes							
101 - 0000 - 311.10 - 00	Current Tax Levy	47,617,505	45,325,811	40,515,264	39,845,582	34,928,305	30,966,476
101 - 0000 - 311.20 - 00	Mobile Home Taxes	25,000	25,000	17,785	23,333	23,274	21,862
101 - 0000 - 311.40 - 00	Prior Year Levies	340,000	315,000	340,069	228,835	294,192	192,511
101 - 0000 - 319.10 - 00	Delinquent Tax P & I	375,000	340,047	413,353	314,498	255,638	359,953
Property Taxes Total		48,357,505	46,005,858	41,286,471	40,412,248	35,501,409	31,540,802
Franchise Fees							
101 - 0000 - 316.10 - 01	Franchise Fees - Xcel Energy	7,586,814	7,436,814	6,331,473	5,791,866	3,670,437	3,744,707
101 - 0000 - 316.10 - 02	Franchise Fees - Cass County Electric 2%	3,736,610	3,486,610	3,087,497	2,860,590	1,636,383	1,393,305
101 - 0000 - 316.30 - 00	Franchise Fees Telcom 2%	-	-	-	331	-	-
101 - 0000 - 316.30 - 01	Franchise Fees Telcom 2% - Century Link/ Qwest	13,000	15,000	14,513	15,578	17,494	20,866
101 - 0000 - 316.30 - 02	Franchise Fees Telcom 2% - McLeod USA	-	-	192	218	231	567
101 - 0000 - 316.30 - 03	Franchise Fees Telcom 2% - ElectricLightwave/Integra	-	-	11	10	5,069	5,325
101 - 0000 - 316.30 - 04	Franchise Fees Telcom 2% - 702 Comm. / Val Ed Comm	5,500	3,000	6,033	3,668	4,343	4,969
101 - 0000 - 316.30 - 05	Franchise Fees Telcom 2% - Idea One Telcom	28,000	32,000	29,804	32,474	32,410	34,303
101 - 0000 - 316.30 - 06	Franchise Fees Telcom 2% - Granite Telcom	3,000	4,000	3,443	4,180	4,377	4,591
101 - 0000 - 316.30 - 99	Franchise Fees Telcom 2% - Other Telcom Carriers	25,000	25,000	30,813	25,629	15,377	15,598
101 - 0000 - 316.40 - 01	Cable TV Franchises 5% - Cable One	275,000	325,000	289,298	340,802	342,133	386,605
101 - 0000 - 316.40 - 02	Cable TV Franchises 5% - Midcontinent	500,000	585,000	534,387	581,817	617,119	641,370
101 - 0000 - 316.90 - 00	Fiber ROW Lineal Foot	300,000	310,000	9,589	10,199	10,189	10,189
Franchise Fees Total		12,472,924	12,222,424	10,337,053	9,667,362	6,355,562	6,262,395
Licenses & Permits							
101 - 0000 - 320.10 - 00	Alcoholic Beverage	650,000	650,000	597,670	555,532	732,847	465,435
101 - 0000 - 320.50 - 00	Construction Service	85,000	75,000	79,985	72,730	74,070	66,230
101 - 0000 - 320.50 - 01	Construction Service - Occupational Licenses	55,000	45,000	50,525	39,238	55,385	31,630
101 - 0000 - 322.10 - 01	Building Permits - Building Permits AR Merge	3,150,000	3,800,000	2,833,622	3,307,756	3,672,193	3,927,293
101 - 0000 - 322.10 - 02	Building Permits - State Electrical	425,000	375,000	417,174	354,465	325,046	326,880
101 - 0000 - 322.10 - 03	Building Permits - Plan Review Fees	475,000	625,000	373,570	622,862	494,599	668,431
101 - 0000 - 322.10 - 04	Building Permits - Misc Non - Permit Fees	30,000	30,000	22,972	28,041	17,979	34,789
101 - 0000 - 322.10 - 05	Building Permits - Bldg Permits - LAMA CR merg	275,000	400,000	268,172	393,778	407,828	272,436
101 - 0000 - 322.10 - 10	Building Permits - Waived Fees	-	-	-	-	-	(136)
101 - 0000 - 322.11 - 01	Engineering - Sidewalk & Paving	300,000	350,000	276,053	236,712	174,186	69,808
101 - 0000 - 322.20 - 00	Weight Restriction Permit	475,000	400,000	469,610	423,018	403,187	380,470
101 - 0000 - 322.30 - 00	Animal Licenses	17,500	14,000	17,980	12,845	13,571	10,625
101 - 0000 - 322.50 - 00	Other Licenses	13,500	10,000	12,675	11,520	11,065	8,845
Licenses & Permits Total		5,951,000	6,774,000	5,420,008	6,058,497	6,381,956	6,262,736
Federal Grants							
101 - 0000 - 331.11 - 21	Operating - Direct Assist - COPS - Other	12,500	150,000	342,713	338,797	-	-
101 - 0000 - 331.11 - 22	Operating - Direct Assist - Department of Justice	-	-	40,826	65,705	30,239	-
101 - 0000 - 331.11 - 93	Operating - Direct Assist - CARES Funding - Police	-	-	-	-	47,511	119,750
101 - 0000 - 331.12 - 02	Operating Indirect - Cancer Intervention	99,000	99,000	65,119	85,906	145,356	123,485
101 - 0000 - 331.12 - 03	Operating Indirect - Family Planning	195,709	215,709	202,285	210,019	247,993	196,356
101 - 0000 - 331.12 - 05	Operating Indirect - HIV Testing	44,000	44,000	41,760	44,030	41,000	32,431
101 - 0000 - 331.12 - 06	Operating Indirect - Infant Immunizations	-	75,000	49,691	75,487	73,482	72,396
101 - 0000 - 331.12 - 07	Operating Indirect - Tuberculosis	27,800	27,800	17,820	17,820	17,820	27,820
101 - 0000 - 331.12 - 08	Operating Indirect - Refugee Assistance	3,000	12,000	12,713	25,998	9,259	2,885

GENERAL FUND REVENUE - DETAIL

Fund 101		Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
		2027 Budget					
101 - 0000 - 331.12 - 09	Operating Indirect - Ryan White Grant	400,000	400,000	567,622	465,081	337,452	349,973
101 - 0000 - 331.12 - 10	Operating Indirect - Environmental	1,300	1,300	435	1,338	2,828	1,250
101 - 0000 - 331.12 - 18	Operating Indirect - Misc. State Grants	624,000	624,000	26,380	199,155	-	-
101 - 0000 - 331.12 - 29	Operating Indirect - WIC	603,000	603,000	716,457	700,553	652,706	575,447
101 - 0000 - 331.12 - 32	Operating Indirect - NHTSA Traffic Safety (PS)	-	-	38,434	42,313	27,969	40,463
101 - 0000 - 331.12 - 33	Operating Indirect - Emergency Preparedness	395,000	400,000	464,636	429,641	420,415	412,608
101 - 0000 - 331.12 - 35	Operating Indirect - Regional Health Network	-	-	20,000	15,000	20,000	12,500
101 - 0000 - 331.12 - 36	Operating Indirect - Cass County Passthrough	-	-	97,608	31,967	84,926	107,067
101 - 0000 - 331.12 - 42	Operating Indirect - NDDes - Fire	-	-	101,425	241,134	160,161	93,544
101 - 0000 - 331.12 - 44	Operating Indirect - Emergency Solutions Grant	-	-	-	-	-	10,019
101 - 0000 - 331.12 - 45	Operating Indirect - ND Chronic Disease	-	-	10,685	13,300	50,000	30,350
101 - 0000 - 331.12 - 48	Operating Indirect - Breastfeeding & Obesity	17,500	17,500	6,877	18,138	13,578	26,176
101 - 0000 - 331.12 - 58	Operating Indirect - ND Comp Cancer Control	-	-	-	-	-	10,000
101 - 0000 - 331.12 - 60	Operating Indirect - COVID - 19 Contain/Mitigate	-	-	-	-	-	186,799
101 - 0000 - 331.12 - 64	Operating Indirect - Mental Health	-	-	-	-	36,008	112,482
101 - 0000 - 331.12 - 65	Operating Indirect - SSP Capacity	-	-	-	-	49,836	50,164
101 - 0000 - 331.12 - 66	Operating Indirect - FP Telehealth	-	-	-	60,628	38,221	8,157
101 - 0000 - 331.12 - 67	Operating Indirect - C19 Homeless - Detect/Mitig	-	-	-	10,832	15,742	7,099
101 - 0000 - 331.12 - 68	Operating Indirect - C19 Preventive Services	-	-	-	42,512	38,781	15,373
101 - 0000 - 331.12 - 69	Operating Indirect - MPOX VACCINE & EDUCATION	-	-	-	7,804	7,196	-
101 - 0000 - 331.12 - 70	Operating Indirect - PHEP Workforce Supplement	-	-	-	135,173	98,649	-
101 - 0000 - 331.12 - 71	Operating Indirect - PH Infrastructure&workfo	27,500	75,000	387,578	197,837	2,040	-
101 - 0000 - 331.12 - 72	Operating Indirect - FARM TO ECE	-	-	3,500	3,250	-	-
101 - 0000 - 331.12 - 73	Operating Indirect - BOOSTING IMMZ RATES	-	-	62,971	83,967	-	-
101 - 0000 - 331.12 - 74	Operating Indirect - Boost Immz Rates - Schools	-	-	7,250	2,699	-	-
101 - 0000 - 331.12 - 75	Operating Indirect - Rural Health Funding	80,000	-	-	-	-	-
101 - 0000 - 331.12 - 80	Operating Indirect - National Endowment Arts	-	-	-	-	-	1,250
101 - 0000 - 331.12 - 96	Operating Indirect - CARES Funding - Gladys Ray	-	-	-	-	160	268,743
101 - 0000 - 331.12 - 97	Operating Indirect - ARP - Immunizations	-	-	-	(148)	1,477	139,670
101 - 0000 - 331.12 - 98	Operating Indirect - ARP - Health Equity	-	-	-	-	(1,477)	18,435
101 - 0000 - 331.14 - 50	Indirect Passthrough - Cap - NDDes	-	-	257,397	225,868	14,910	-
Federal Grants Total		2,530,309	2,744,309	3,542,182	3,791,804	2,684,238	3,052,692
State Shared Revenues							
101 - 0000 - 334.10 - 07	State Operating Grants - Active TB	7,000	7,000	24,579	19,960	17,365	8,199
101 - 0000 - 334.10 - 11	State Operating Grants - TB - HIGH RISK	-	-	10,000	-	-	-
101 - 0000 - 334.10 - 17	State Operating Grants - Women's Way	-	-	22,607	20,797	6,348	17,405
101 - 0000 - 334.10 - 18	State Operating Grants - Substance Abuse Preven.	40,000	40,000	62,600	56,350	20,450	9,800
101 - 0000 - 334.10 - 19	State Operating Grants - ND Homeless Grant	359,000	164,665	224,463	17,925	59,297	10,003
101 - 0000 - 334.10 - 35	State Operating Grants - State Share FEMA	-	-	-	8,375	-	-
101 - 0000 - 334.10 - 37	State Operating Grants - ND OFFICE OF ATTORNEY GEN	-	-	258,887	-	264,000	-
101 - 0000 - 334.10 - 45	State Operating Grants - NDDH Tobacco Settlement	557,000	535,000	539,156	412,412	334,878	392,838
101 - 0000 - 334.10 - 50	State Operating Grants - ND Department of Commerce	-	-	-	-	3,404	8,336
101 - 0000 - 334.10 - 52	State Operating Grants - NDDHS - Detox/Mobile Outrch	374,029	374,029	374,028	374,029	374,029	304,382
101 - 0000 - 334.10 - 53	State Operating Grants - Opioid STR Community Gmt	263,741	263,741	285,720	281,567	260,573	287,175
101 - 0000 - 334.10 - 55	State Operating Grants - WITHDRAWAL MGMT PROGRAM	-	-	204,000	204,000	-	-
101 - 0000 - 334.10 - 90	State Operating Grants - Misc State Grants	-	-	20,470	7,901	7,250	19,718
101 - 0000 - 334.10 - 92	State Operating Grants - Police Department	-	-	7,081	21,960	-	-

GENERAL FUND REVENUE - DETAIL

		Preliminary					
Fund 101		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 0000 - 334.27 - 00	Mutual Aid	-	-	17,714	65,280	-	-
101 - 0000 - 334.30 - 05	State Grants - Capital Grant Assistance	-	-	11,861	10,965	828	-
101 - 0000 - 335.10 - 00	Municipal Highway Funds	6,588,868	7,135,532	6,723,335	6,221,040	8,030,897	5,965,453
101 - 0000 - 335.21 - 00	State Aid Distribution	10,466,321	9,760,356	9,540,070	9,395,021	9,298,872	8,037,398
101 - 0000 - 335.22 - 00	Telephone Tax	133,000	133,000	132,836	132,836	132,836	132,836
101 - 0000 - 335.23 - 00	Homestead Credit	600,000	600,000	757,919	597,525	148,762	154,155
101 - 0000 - 335.24 - 00	Veteran's Tax Credit	250,000	250,000	280,959	246,571	212,949	171,133
101 - 0000 - 335.40 - 00	Cigarette Tax	180,000	180,000	183,778	201,593	220,360	240,720
101 - 0000 - 335.50 - 00	Fire Premium Tax 2.25%	1,860,577	1,860,577	1,788,271	1,530,693	1,488,196	944,534
101 - 0000 - 335.60 - 00	Gaming Tax	70,000	55,000	71,012	51,977	52,257	39,842
101 - 0000 - 335.70 - 00	State Library Aid	120,000	120,000	120,873	121,301	236,101	31,498
101 - 0000 - 335.75 - 00	Primary Residence Credit	-	-	1,814,939	-	-	-
101 - 0000 - 335.85 - 06	State Health Approp. - State Aid	939,046	939,046	930,284	921,516	742,797	564,068
State Shared Revenues Total		22,808,582	22,417,946	24,407,442	20,921,594	21,912,449	17,339,493
Local Grant Revenues							
101 - 0000 - 337.10 - 02	Operating Grants - United Way	-	-	-	-	-	34,000
101 - 0000 - 337.28 - 00	RRVUAS Entities Fee	-	-	-	-	35,000	35,000
101 - 0000 - 337.29 - 00	WSI - Protect & Serve	12,750	12,750	10,262	-	-	-
101 - 0000 - 337.30 - 01	Health - NP - FP Contract Services	4,000	4,000	4,002	4,446	7,142	8,329
101 - 0000 - 337.40 - 00	Capital Grants	-	-	24,098	28,348	36,466	-
101 - 0000 - 337.51 - 00	County Schools	200,471	168,957	165,243	152,360	146,988	136,114
101 - 0000 - 337.67 - 00	Fargo Public Schools	1,000,000	950,000	784,041	630,660	542,037	522,788
101 - 0000 - 337.67 - 01	Fargo Public Schools - School Resource Officers	600,000	600,000	590,011	526,772	503,332	423,705
101 - 0000 - 337.68 - 00	Misc. Local Grants	-	-	6,898	-	2,500	7,750
101 - 0000 - 337.68 - 01	Misc. Local Grants - Shelter/Detox Funding	-	-	-	-	93,021	44,220
101 - 0000 - 337.68 - 03	Misc. Local Grants - Fargo VA HealthcareSystem	18,000	18,000	18,002	18,051	16,128	-
101 - 0000 - 337.68 - 05	Misc. Local Grants - Mammography Donations	-	-	-	26,151	-	-
101 - 0000 - 337.74 - 00	Fargo Park District	-	-	25	-	-	(313)
101 - 0000 - 339.20 - 00	Other PILOT Payments	125,000	125,000	177,037	133,456	124,194	133,082
Local Grant Revenues Total		1,960,221	1,878,707	1,780,619	1,520,244	1,506,808	1,344,675
Charges for Services							
101 - 0000 - 320.70 - 00	Environmental Health	610,000	565,000	571,319	564,859	447,106	426,345
101 - 0000 - 341.30 - 10	Planning Fees - Planning Fees	70,000	35,000	27,445	29,895	32,605	31,655
101 - 0000 - 341.50 - 10	Buildings & Grounds - EV Charging Station	6,000	2,500	5,879	4,333	1,923	1,125
101 - 0000 - 342.10 - 00	Police Special Detail	200,000	200,000	187,167	199,408	179,127	154,229
101 - 0000 - 342.15 - 00	Airport Police Officers	376,000	416,000	374,949	361,840	370,160	311,432
101 - 0000 - 342.20 - 00	Other Police Charges	50,000	50,000	46,877	45,682	47,082	47,103
101 - 0000 - 342.21 - 00	PD Special Event Detail	50,000	50,000	1,889	-	-	-
101 - 0000 - 342.25 - 00	Training Course Fees	-	-	-	-	16,880	25,000
101 - 0000 - 342.30 - 00	Fire Inspection Fees	100,000	100,000	103,807	98,375	80,676	67,185
101 - 0000 - 344.50 - 00	Right of Way Fees	130,000	130,000	137,049	134,449	129,449	127,827
101 - 0000 - 344.50 - 01	Right of Way Fees - Encroachment Agreements	10,000	10,000	9,690	7,708	9,708	6,993
101 - 0000 - 344.60 - 00	TelevisedSewer Inspection	-	-	-	(8,125)	69,078	52,830
101 - 0000 - 345.10 - 01	Health Fees - Family Planning Self Pay	98,000	75,000	98,809	71,954	90,857	95,841
101 - 0000 - 345.10 - 02	Health Fees - Nursing Self Pay	80,000	80,000	76,049	81,777	69,347	59,469
101 - 0000 - 345.10 - 04	Health Fees - Family Planning Medicaid	55,000	65,000	53,513	66,436	76,390	69,364
101 - 0000 - 345.10 - 05	Health Fees - Nursing Medicaid	457,000	227,000	455,772	224,138	218,780	195,308

GENERAL FUND REVENUE - DETAIL

		Preliminary					
Fund 101		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 0000 - 345.10 - 06	Health Fees - SPED Medicaid	27,000	42,000	26,877	42,687	28,143	43,695
101 - 0000 - 345.10 - 08	Health Fees - Colposcopy	5,000	5,000	702	2,100	4,983	3,300
101 - 0000 - 345.10 - 09	Health Fees - Miscellaneous Health	20,000	20,000	3,088	21,215	23,247	7,335
101 - 0000 - 345.10 - 10	Health Fees - Health Maint - City	3,000	3,000	2,873	3,267	3,256	-
101 - 0000 - 345.10 - 19	Health Fees - 3rd Party/Insurance	515,000	470,000	512,706	498,937	398,090	711,859
101 - 0000 - 345.10 - 24	Health Fees - Lab Revenue	-	10,000	23,212	11,431	4,654	3,690
101 - 0000 - 345.10 - 25	Health Fees - Server Training	-	-	-	-	2,045	50,445
101 - 0000 - 345.20 - 01	Health Fees - Cass County Contract	1,287,500	1,250,000	1,106,990	957,601	956,208	908,876
101 - 0000 - 345.20 - 02	Health Fees - Title 20	-	18,000	13,771	18,156	12,030	9,533
101 - 0000 - 345.20 - 03	Health Fees - Cass County Jail	-	-	-	516,164	670,791	668,844
101 - 0000 - 345.30 - 01	Environmental Health - Pool Testing	48,000	60,000	47,950	56,687	49,171	44,286
101 - 0000 - 345.30 - 03	Environmental Health - Septic Permits & Evals	21,000	26,000	21,150	26,625	16,550	17,925
101 - 0000 - 345.30 - 04	Environmental Health - Environmental Charges	25,000	20,000	23,201	20,081	15,673	15,094
101 - 0000 - 348.05 - 10	Capital Project Admin. - Special Assessment CIP	7,855,404	7,480,000	9,288,148	8,054,130	8,692,052	7,744,429
101 - 0000 - 348.05 - 15	Capital Project Admin. - Utility Funds CIP	600,000	600,000	955,016	755,168	1,094,799	1,871,328
101 - 0000 - 348.25 - 00	Overhead Cost Allocation	3,097,159	2,442,017	2,853,472	1,442,017	1,442,017	1,442,017
101 - 0000 - 348.30 - 05	InterCity Charges - Pension Accounting	84,000	84,000	84,000	84,000	84,000	84,000
101 - 0000 - 348.30 - 07	InterCity Charges - DOME Payroll & Finance	18,000	18,000	18,000	18,000	18,000	18,000
101 - 0000 - 348.30 - 20	InterCity Charges - Bond Paying Agent Fee	92,000	92,000	107,987	91,705	103,056	97,600
101 - 0000 - 348.40 - 02	InterCity Charges - Utility Fund Mechanics	315,000	315,000	510,197	311,260	299,213	298,258
101 - 0000 - 348.50 - 00	Sewer Maintenance Service	200,000	-	-	425,000	425,000	425,000
101 - 0000 - 349.02 - 00	Street Charges for Svcs	25,000	45,000	23,362	3,420	52,019	44,936
101 - 0000 - 349.03 - 00	Fire Charges for Services	10,000	17,500	10,068	17,235	11,963	11,881
101 - 0000 - 349.05 - 00	IT Charge For Services	533,162	463,200	985,654	854,754	22,157	31,534
101 - 0000 - 349.07 - 00	Central Garage	275,000	250,000	273,090	238,153	263,958	183,492
101 - 0000 - 349.10 - 00	Finance Charges for Svcs	203,693	203,693	216,090	209,796	203,688	207,760
101 - 0000 - 349.25 - 00	Finance / TIF Fees	24,000	24,000	72,325	50,000	212,000	15,000
101 - 0000 - 349.30 - 00	PILOT Proj Admin&App Fee	-	-	8,000	250	10,875	2,500
101 - 0000 - 348.30 - 08	InterCity Charges - Transit - HR Bill Back	50,000	0	-	0	0	0
Charges for Services Total		17,625,918	15,963,910	19,338,143	16,612,568	16,958,806	16,634,323
Transfers In - PSST							
101 - 0000 - 391.20 - 04	From Special Revenue - Public Safety Sales Tax	6,168,838	5,878,917	1,600,055	-	-	-
Transfers In - PSST Total		6,168,838	5,878,917	1,600,055	-	-	-
Transfers In							
101 - 0000 - 391.20 - 00	From Special Revenue	100,000	125,000	167,141	265,967	-	-
101 - 0000 - 391.20 - 02	From Special Revenue - American Rescue Plan	-	-	-	601,721	7,578,980	2,500,000
101 - 0000 - 391.20 - 03	From Special Revenue - Opioid Abatement Settlement	5,000	80,000	72,319	91,412	34,794	-
101 - 0000 - 391.30 - 00	From Debt Service	9,934	9,934	-	-	13,562	-
101 - 0000 - 391.40 - 00	From Capital Project	-	-	15,094	8,253	-	23,395
101 - 0000 - 391.40 - 04	From Capital Project - State Transportation Fund	-	600,000	-	-	-	-
101 - 0000 - 391.50 - 00	Enterprise Funds	-	-	-	6,891	-	25,615
101 - 0000 - 391.50 - 01	Enterprise Funds - Water Gross Revenue	7,098,851	5,632,038	6,032,839	4,593,583	3,040,811	2,551,700
101 - 0000 - 391.50 - 02	Enterprise Funds - Wastewater Gross Revenue	4,391,357	3,760,381	3,715,380	2,628,333	1,987,410	1,490,771
101 - 0000 - 391.50 - 03	Enterprise Funds - Solid Waste Gross Revenue	3,437,028	3,448,816	8,561,903	2,290,025	2,871,067	2,681,150
101 - 0000 - 391.50 - 04	Enterprise Funds - Airport	-	-	-	-	-	-
101 - 0000 - 391.50 - 06	Enterprise Funds - FargoDome	-	-	-	-	-	50,000
101 - 0000 - 391.50 - 07	Enterprise Funds - Vector Control	160,576	157,800	907,800	162,481	160,000	600,000

GENERAL FUND REVENUE - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 0000 - 391.50 - 08	Enterprise Funds - Street Lighting Fund	2,313,772	1,561,292	1,429,041	1,377,400	540,000	536,724
101 - 0000 - 391.50 - 10	Enterprise Funds - Wastewater Utility	-	-	-	-	-	-
101 - 0000 - 391.50 - 20	Enterprise Funds - Storm Sewer	1,765,815	1,573,213	1,545,289	943,180	702,228	464,027
101 - 0000 - 391.50 - 30	Enterprise Funds - Forestry	583,171	503,513	307,450	661,507	350,250	362,485
	Transfers In Total	19,865,504	17,451,987	22,755,256	13,630,753	17,279,102	11,285,867
Miscellaneous							
101 - 0000 - 351.10 - 01	Court Related - Municipal Court Fines	1,475,000	1,300,000	1,381,413	1,008,906	870,134	982,317
101 - 0000 - 351.10 - 02	Court Related - Cass County Court Fines	13,000	13,000	13,054	12,490	9,192	10,520
101 - 0000 - 351.10 - 06	Court Related - Victim Impact Panel Fees	15,000	20,000	15,850	20,096	23,616	13,675
101 - 0000 - 351.10 - 07	Court Related - Court Copies/ Fees	1,000	1,000	1,146	540	452	810
101 - 0000 - 351.25 - 01	Library Fees - Library Fees and Copies	30,000	30,000	29,181	29,996	26,204	22,092
101 - 0000 - 351.30 - 01	Parking Ticket - Parking Tickets	-	325,000	297,448	265,468	311,681	245,064
101 - 0000 - 351.30 - 02	Parking Ticket - Tickets Collection Agency	-	-	(5)	-	-	-
101 - 0000 - 351.30 - 22	Parking Ticket - PT Revenue Sharing School	-	(17,000)	-	(16,490)	(10,288)	(14,589)
101 - 0000 - 351.30 - 23	Parking Ticket - PT Rev Sharing MayorComm	-	(7,500)	(3,450)	(7,350)	(4,100)	(6,500)
101 - 0000 - 351.30 - 30	Parking Ticket - Parking Ticket Outsource	-	(45,000)	(55,081)	(41,445)	(52,373)	(38,124)
101 - 0000 - 351.50 - 01	Automobile Impound - Automobile Impound	300,000	425,000	282,731	234,530	244,928	264,392
101 - 0000 - 351.80 - 02	Other Fines - Alcohol Compliance Fines	500	500	1,500	500	1,500	6,500
101 - 0000 - 351.80 - 03	Other Fines - Tobacco Admin Penalty	4,000	4,000	4,000	4,500	2,500	6,500
101 - 0000 - 355.10 - 00	Certified Collections	65,000	115,000	45,970	108,022	180,692	72,382
101 - 0000 - 355.20 - 00	Uncertified Collections	-	-	2,814	718	1,755	19,650
101 - 0000 - 360.10 - 00	Interest on Pooled Cash	2,250,000	2,000,000	2,697,130	2,168,799	2,440,214	57,241
101 - 0000 - 360.10 - 02	Interest on Pooled Cash - PFM Operating Resvire Core	1,050,000	800,000	1,371,471	910,746	833,476	397,554
101 - 0000 - 360.10 - 03	Interest on Pooled Cash - PFM Operating Short Term	-	-	(22)	2,159	(51,771)	16,190
101 - 0000 - 360.10 - 38	Interest on Pooled Cash - Unrealized Gain / Loss	350,000	200,000	862,113	487,740	757,941	(1,192,385)
101 - 0000 - 360.10 - 39	Interest on Pooled Cash - Realized Gain/Loss	-	-	(71,980)	(119,541)	(20,033)	(307,328)
101 - 0000 - 360.20 - 00	Interest on Deficit Funds	3,500,000	3,500,000	3,935,266	3,646,508	3,388,955	2,001,749
101 - 0000 - 360.63 - 02	Interest on Loans - RIB Bond Defeasance	-	-	-	-	-	341,935
101 - 0000 - 360.99 - 00	LEASES - INTEREST	-	-	129	495	1,046	1,567
101 - 0000 - 361.10 - 00	Cash Over & (Short)	-	-	(24)	(21)	(20)	1
101 - 0000 - 361.17 - 00	Claims and Judgments	-	-	1,450	554	1,510	423
101 - 0000 - 361.17 - 01	Claims and Judgments - Settlement Agreement	-	-	156	-	27,414	-
101 - 0000 - 361.18 - 00	Insurance Proceeds	100,000	100,000	168,586	83,705	93,194	325,621
101 - 0000 - 361.61 - 01	Departmental Misc Rev - Assessor Misc Revenue	1,000	1,000	-	-	-	-
101 - 0000 - 361.61 - 02	Departmental Misc Rev - Street Misc Revenue	-	-	5,107	125	-	1,910
101 - 0000 - 361.61 - 03	Departmental Misc Rev - Fire Misc Revenue	5,000	5,000	4,000	7,072	10,500	884
101 - 0000 - 361.61 - 04	Departmental Misc Rev - Engineering Misc Revenue	10,000	10,000	32,696	6,680	7,414	9,090
101 - 0000 - 361.61 - 05	Departmental Misc Rev - Planning Dept.	-	-	8	-	-	-
101 - 0000 - 361.61 - 06	Departmental Misc Rev - Auditor Misc Revenue	2,600	2,600	388	1,232	54,786	2,994
101 - 0000 - 361.61 - 08	Departmental Misc Rev - Library Misc Revenue	8,118	26,118	7,497	6,677	5,963	6,041
101 - 0000 - 361.61 - 11	Departmental Misc Rev - Central Garage	15,000	20,000	8,775	17,430	17,654	14,480
101 - 0000 - 361.61 - 12	Departmental Misc Rev - IS - Information Technology	3,000	3,000	-	556	2,682	1,744
101 - 0000 - 361.61 - 14	Departmental Misc Rev - Police Department	45,000	45,000	40,425	46,612	53,697	42,068
101 - 0000 - 361.61 - 15	Departmental Misc Rev - Buildings and Grounds	-	-	-	-	39	37
101 - 0000 - 361.61 - 23	Departmental Misc Rev - Municipal Court	-	-	-	10	-	-
101 - 0000 - 361.61 - 27	Departmental Misc Rev - Street - Tack Oil/Ice Ctrl	70,000	60,000	77,008	55,129	41,677	32,373
101 - 0000 - 361.61 - 28	Departmental Misc Rev - Health Department	-	-	13,256	15,852	14,362	10,030

GENERAL FUND REVENUE - DETAIL

Fund 101		Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
		2027 Budget					
101 - 0000 - 361.75 - 01	Pcard Rebates - PFM PCard Rebates	100,000	150,000	83,490	139,257	145,536	162,721
101 - 0000 - 361.75 - 10	Pcard Rebates - PC Joint Powers Payments	-	-	(2,434)	(7,626)	(10,360)	(10,101)
101 - 0000 - 361.85 - 00	Lease/Rental Payments	5,000	5,000	4,800	4,800	4,800	47,293
101 - 0000 - 361.85 - 05	Lease/Rental Payments - Health Rent Revenue	31,044	66,000	2,000	-	-	-
101 - 0000 - 361.85 - 06	Lease/Rental Payments - Comms Rental Revenue	30,000	30,000	-	-	-	-
101 - 0000 - 361.85 - 10	Lease/Rental Payments - Wireless Tower Rentals	50,000	-	53,378	1,435	31,034	(48,894)
101 - 0000 - 361.85 - 99	Lease/Rental Payments - LEASE REVENUE	-	-	44,865	96,812	161,731	217,443
101 - 0000 - 361.99 - 00	Miscellaneous	60,000	60,000	41,987	71,303	46,860	35,909
101 - 0000 - 362.20 - 00	Sales of Fixed Assets	-	-	172,791	83,808	122,924	368,269
101 - 0000 - 362.50 - 00	Sale to Enterprise Fund	-	-	-	1,109	-	-
101 - 0000 - 365.10 - 00	Local Funds - Donations	-	-	-	-	-	79,606
101 - 0000 - 365.10 - 01	Local Funds - Donations - Traffic Safety Donations	1,000	1,000	746	455	822	1,036
101 - 0000 - 365.60 - 00	Library Donations	40,435	40,435	74,046	40,279	35,438	22,844
101 - 0000 - 365.80 - 00	Fire Department Donations	-	-	2,150	4,504	1,120	1,085
101 - 0000 - 365.85 - 00	Police Department	-	-	59,395	201,373	850	1,276
101 - 0000 - 365.90 - 00	DEI	-	-	-	1,000	15,000	5,500
101 - 0000 - 370.10 - 11	Miscellaneous - Sign or Signal Knockdowns	60,000	60,000	101,304	8,967	54,529	117,035
101 - 0000 - 393.70 - 00	Capital Lease Proceeds	-	-	-	269,993	157,957	384,965
101 - 0000 - 393.75 - 00	Subscription Proceeds	-	-	810,809	1,212,350	954,252	-
	Miscellaneous Total	9,690,697	9,349,153	12,618,333	11,088,819	11,009,086	4,734,895
	REVENUE Total	147,431,498	140,687,211	143,085,562	123,703,889	119,589,416	98,457,878

CITY ADMINISTRATION

Department Overview:

City Administration serves the entire organization and has primary responsibilities for policy development and recommendations to the City Commission. Administration also maintains operational management and oversight of all City Departments. The City Administrator and Assistant City Administrator serve as the primary liaisons between City Departments and Divisions; intergovernmental partners; State, Federal and local jurisdictions; outside agencies; and the City Commission.

Responsibilities include providing leadership, strategy development and direction, and ongoing support of City operations, including economic development special metropolitan initiatives. In addition, City Administration represents the City of Fargo either directly or in advisory capacities on numerous boards, committees, commissions, agencies, and special projects, including:

EXTERNAL:

Metro Flood Diversion Authority & Committees
Lake Agassiz Water Authority
Local Governmental & Educational Units
Greater Fargo Moorhead Economic Development Corporation
Chamber of Commerce of Fargo-Moorhead-West Fargo
Building Industry Association of the Red River Valley (BIA)
Visit Fargo-Moorhead (CVB)
Metropolitan Council of Governments (Metro COG)
North Dakota League of Cities
North Dakota State University
Fargodome Building Committee
Newman Outdoor Field
Red River Regional Dispatch Center
North Dakota Water Coalition

INTERNAL:

City of Fargo Budget Team
Mayor's Cabinet
Finance Committee
Finance, Administration, & Human Resources Advisory
Public Works Projects Evaluation Committee
Utility Committee
Renaissance Zone Committee
Economic Development Incentives Committee

Other ad hoc committees, special projects assigned by the Mayor and City Commission, and external affairs as required.

Organization Chart(s):

Also see overall COF Organization Chart

Board of City Commissioners

City Administrator

Assistant City Administrator

Current or Emerging Issues:

- In collaboration with the City Commission, reorganize and consolidate City of Fargo Boards, Commissions, and Committees.
- Continue long-range financial forecasting and develop strategic priorities for the City's General Fund, Enterprise Funds, and Capital Budgets.
- Continue to focus on neighborhood quality, reinvestment, and opportunities.
- Implement the Fargo Growth Plan and Land Development Code.
- Increase focus on workforce development, attraction, and housing opportunities for a growing Fargo metropolitan area.
- Continue workforce recruitment efforts while planning for long-range personnel needs in the City's Departments and Divisions.
- Prepare succession plans to ready the organization for future retirements and workforce transitions.
- Foster inter-agency collaboration on ending homelessness in the Fargo metropolitan area; monitor community outcomes with the relocation of the Engagement Center to the Resource and Recovery Center.
- Continue Downtown InFocus implementation efforts and coordination with the Downtown Community Partnership (DCP) and Business Improvement District (BID).
- Support the continued operation of Broadway Square in partnership with the Downtown Community Partnership and Fargo Park District.
- Continue collaboration and partnership with the North Dakota Department of Commerce and the Greater Fargo Moorhead Economic Development Corporation (GFMEDC) on economic development opportunities.
- Continue construction of the FM Diversion Project and long-range financial modeling for City of Fargo sales taxes.

- Continue early out construction of certain components of Red River Valley Water Supply Project (RRVWSP).
- Due diligence and project agreement development for the proposed Fargo Convention Center Project.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

City Administrator (0510)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
City Administrator	1					
Assistant City Administrator	1					
Director of Strategic Planning & Research #	1					
Department Totals:	3			3		

unfilled position. Funding not included in 2027.

GENERAL FUND EXPENSE - ADMINISTRATION - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	483,321	680,112	662,708	635,633	540,050	613,209
Benefits	130,742	156,706	169,699	139,920	119,419	122,393
PERSONNEL EXPENSE Total	614,063	836,818	832,407	775,553	659,469	735,602
OPERATING EXPENSE						
Other Services	65,000	15,000	83,942	10,413	87,209	14,403
Supplies	1,000	2,500	530	422	1,128	395
Travel/Education	7,950	7,950	3,779	4,752	2,739	5,386
Professional/Admin	4,058	4,113	3,733	3,599	3,473	4,427
Other/Miscellaneous	-	-	-	-	(1,576)	-
Miscellaneous	5,000	5,000	4,275	9,642	40,506	12,410
Debt Service	-	-	-	-	1,576	-
OPERATING EXPENSE Total	83,008	34,563	96,259	28,828	135,055	37,021
CAPITAL EXPENSE						
Capital	-	-	-	-	1,620	-
CAPITAL EXPENSE Total	-	-	-	-	1,620	-
ADMINISTRATION EXPENSE TOTAL	697,071	871,381	928,666	804,381	796,144	772,623
<i>Annual Change %</i>	<i>-20.00%</i>	<i>-6.17%</i>	<i>15.45%</i>	<i>1.03%</i>	<i>3.04%</i>	

GENERAL FUND EXPENSE - ADMINISTRATION - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE							
Salaries							
101 - 0510 - 403.11 - 00	Full Time Staff	471,946	668,641	651,332	624,162	528,377	540,976
101 - 0510 - 403.11 - 02	Full Time Staff - Full Time Banked Sick	11,375	11,471	11,376	11,471	11,673	3,583
101 - 0510 - 403.14 - 00	PT Seasonal No Benefits	-	-	-	-	-	68,650
Salaries Total		483,321	680,112	662,708	635,633	540,050	613,209
Benefits							
101 - 0510 - 403.20 - 01	Employee Benefits - Health Insurance	29,513	45,012	40,157	34,982	34,738	36,731
101 - 0510 - 403.20 - 03	Employee Benefits - Dental Insurance	1,214	1,832	1,819	1,653	1,352	1,330
101 - 0510 - 403.20 - 04	Employee Benefits - Long Term Disability	1,499	1,486	1,490	1,459	1,156	1,006
101 - 0510 - 403.20 - 05	Employee Benefits - Auto Allowance	2,700	2,700	2,707	2,715	2,376	2,243
101 - 0510 - 403.21 - 01	Employee Benefits - FICA 6.2%	28,585	33,466	32,725	31,611	25,600	27,407
101 - 0510 - 403.21 - 02	Employee Benefits - Medicare 1.45%	9,575	9,554	9,328	8,932	7,581	8,629
101 - 0510 - 403.22 - 01	Pension Benefits - City Pension 5.5%	18,612	18,612	18,141	17,395	10,502	-
101 - 0510 - 403.22 - 04	Pension Benefits - NDPERS 5.26%	35,456	40,456	39,399	37,825	32,848	39,907
101 - 0510 - 403.22 - 05	Pension Benefits - NDPERS & City Pension	3,588	3,588	3,497	3,348	3,266	5,140
101 - 0510 - 403.24 - 00	Unemployment Compensation	-	-	20,436	-	-	-
Benefits Total		130,742	156,706	169,699	139,920	119,419	122,393
PERSONNEL EXPENSE Total		614,063	836,818	832,407	775,553	659,469	735,602
OPERATING EXPENSE							
Other Services							
101 - 0510 - 403.34 - 15	Technical Services - Computer Services	-	-	-	-	119	-
101 - 0510 - 403.38 - 14	Other Services - Mayor's Discretionary	10,000	10,000	42	9,902	1,000	7,866
101 - 0510 - 403.38 - 68	Other Services - Lobbyist	50,000	-	50,540	-	35,380	-
101 - 0510 - 403.38 - 99	Other Services - Other Services	5,000	5,000	33,360	511	50,710	6,537
Other Services Total		65,000	15,000	83,942	10,413	87,209	14,403
Supplies							
101 - 0510 - 403.61 - 10	General Supplies - Office Supplies	1,000	2,500	530	422	1,128	395
Supplies Total		1,000	2,500	530	422	1,128	395
Travel/Education							
101 - 0510 - 403.56 - 60	In State Travel - In State Travel Expenses	1,250	1,250	109	703	687	755
101 - 0510 - 403.57 - 60	Out of State Travel - Out of State Travel Exp	1,250	1,250	-	851	-	-
101 - 0510 - 403.59 - 10	Education - Due & Membership Instate	1,100	1,100	-	110	-	770
101 - 0510 - 403.59 - 11	Education - Dues/Membership Outstate	2,600	2,600	1,200	2,548	1,972	3,141
101 - 0510 - 403.59 - 20	Education - Seminar & Conf. Instate	500	500	2,470	540	80	600
101 - 0510 - 403.59 - 21	Education - Seminar & Conf. Outstate	1,250	1,250	-	-	-	120
Travel/Education Total		7,950	7,950	3,779	4,752	2,739	5,386
Professional/Admin							
101 - 0510 - 403.52 - 30	Insurance - General Liability	1,898	1,953	1,860	1,530	1,618	1,808
101 - 0510 - 403.53 - 20	Communications - Cellular Phone Service	2,160	2,160	1,873	2,069	1,855	2,619
Professional/Admin Total		4,058	4,113	3,733	3,599	3,473	4,427
Other/Miscellaneous							
101 - 0510 - 403.44 - 30	Rentals - Operating Leases	-	-	-	-	(2,162)	-
101 - 0510 - 403.44 - 98	Rentals - NON - LEASE COMPONENT	-	-	-	-	586	-

GENERAL FUND EXPENSE - ADMINISTRATION - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Other/Miscellaneous Total		-	-	-	-	(1,576)	-
Miscellaneous							
101 - 0510 - 403.68 - 10	Miscellaneous - Miscellaneous	5,000	5,000	4,275	9,642	40,506	12,410
Miscellaneous Total		5,000	5,000	4,275	9,642	40,506	12,410
Debt Service							
101 - 0510 - 403.80 - 21	Debt Service - EXPENDITURE: INTERST	-	-	-	-	2	-
101 - 0510 - 403.80 - 91	Debt Service - FINANCING PRINCIPAL	-	-	-	-	1,574	-
Debt Service Total		-	-	-	-	1,576	-
OPERATING EXPENSE Total		83,008	34,563	96,259	28,828	135,055	37,021
CAPITAL EXPENSE							
Capital							
101 - 0510 - 403.74 - 11	Capital Outlay - Computer Equip	0	-	-	-	1,620	-
CAPITAL EXPENSE Total		-	-	-	-	1,620	-
ADMINISTRATION EXPENSE Total		697,071	871,381	928,666	804,381	796,144	772,623

CITY COMMISSION

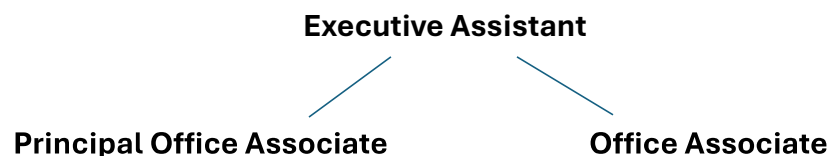
Department Overview:

The City Commission Office provides administrative services to support the governing body, including the Mayor, City Commissioners, City Administrator, Assistant City Administrator, and Director of Communications and Governmental Affairs. The Office also serves as the contact between constituents and their elected officials.

The major services delivered include:

- City Commission agenda creation.
- Compilation of agenda packets to include review of recommended motions to assure appropriate action by Commission.
- Preparation of online agenda packet to link agenda items with background information
- Preparation of City Commission minutes
- Proper follow-up of City Commission actions taken at meetings
- Ensure proper media notification of meetings is met to conform with open meeting laws
- Liaison between City departments and the Commissioners
- Liaison between the public and Commissioners
- Arrange meetings for the Mayor, City Commissioners, the City Administrator, and Assistant City Administrator.
- Preparation of Proclamations
- Preparation of various documents for the Mayor, Commissioners, City Administrator, and Assistant City Administrator.

Organization Chart(s):



Current or Emerging Issues:

- Executive Assistant role is vacant, following a June resignation. The position is being advertised.
- The swearing in of two City Commissioners and a new Mayor in July 2026.
- The 2026 budget includes a full-time Mayor (rather than the current Part-Time, 50%), effective June 1, 2026. Incremental costs are included in the 2026 budget and will be included in the 2027 budget.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Commission (8001)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Principal Office Associate	1					
Executive Assistant	1					
Mayor City Commission*	1				1	
Deputy Mayor City Comm		0.5			1	
City Commissioner		1.5			3	
Department Totals:	4	2	0	6	5	0

GENERAL FUND EXPENSE - CITY COMMISSION - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	441,625	469,830	438,089	421,318	405,390	480,796
Benefits	199,851	206,768	180,685	178,568	167,552	187,065
PERSONNEL EXPENSE Total	641,475	676,598	618,774	599,886	572,942	667,861
OPERATING EXPENSE						
Other Services	2,500	2,500	1,922	3,403	6,298	4,381
Repairs & Maintenance	49,000	41,000	39,829	739	(34,745)	-
Supplies	5,000	5,000	2,967	2,795	3,872	3,436
Travel/Education	100,100	98,600	89,044	80,949	88,194	89,931
Professional/Admin	34,908	34,900	24,579	33,653	37,544	35,755
Other/Miscellaneous	7,000	7,000	4,466	5,035	110,556	2,525
Miscellaneous	10,000	10,000	4,501	8,090	7,972	8,963
Debt Service	-	-	-	37,768	71,857	1,895
OPERATING EXPENSE Total	208,508	199,000	167,308	172,432	291,548	146,886
CITY COMMISSION EXPENSE TOTAL	849,983	875,598	786,082	772,318	864,490	814,747
<i>Annual Change %</i>	<i>-2.93%</i>	<i>11.39%</i>	<i>1.78%</i>	<i>-10.66%</i>	<i>6.11%</i>	

GENERAL FUND EXPENSE - CITY COMMISSION - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE							
Salaries							
101 - 8001 - 403.11 - 00	Full Time Staff -	433,257	463,819	432,507	419,132	403,733	479,632
101 - 8001 - 403.11 - 01	Full Time Staff - Full Time - OT	2,662	2,662	2,288	1,249	1,657	1,164
101 - 8001 - 403.11 - 02	Full Time Staff - Full Time Banked Sick	3,293	936	3,294	937	-	-
101 - 8001 - 403.14 - 00	PT Seasonal No Benefits -	2,413	2,413	-	-	-	-
	Salaries Total	441,625	469,830	438,089	421,318	405,390	480,796
Benefits							
101 - 8001 - 403.20 - 01	Employee Benefits - Health Insurance	104,330	110,671	90,009	89,367	85,539	91,670
101 - 8001 - 403.20 - 03	Employee Benefits - Dental Insurance	4,858	4,886	4,875	4,431	4,155	4,808
101 - 8001 - 403.20 - 04	Employee Benefits - Long Term Disability	607	560	554	569	490	665
101 - 8001 - 403.20 - 05	Employee Benefits - Auto Allowance	14,100	14,100	14,133	14,270	14,139	15,119
101 - 8001 - 403.21 - 01	Employee Benefits - FICA 6.2%	27,539	27,698	26,198	25,156	24,216	28,631
101 - 8001 - 403.21 - 02	Employee Benefits - Medicare 1.45%	6,441	6,478	6,127	5,883	5,664	6,696
101 - 8001 - 403.22 - 04	Pension Benefits - NDPERS 5.26%	41,976	37,636	36,091	38,892	33,349	39,476
101 - 8001 - 403.22 - 10	Pension Benefits - NDPERS DC Required Cont.	-	3,018	1,794	-	-	-
101 - 8001 - 403.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	-	1,721	904	-	-	-
	Benefits Total	199,851	206,768	180,685	178,568	167,552	187,065
	PERSONNEL EXPENSE Total	641,475	676,598	618,774	599,886	572,942	667,861
OPERATING EXPENSE							
Other Services							
101 - 8001 - 403.34 - 20	Technical Services - Marketing / Public Relat.	-	-	-	-	4,900	2,867
101 - 8001 - 403.38 - 99	Other Services - Other Services	2,500	2,500	1,922	3,403	1,398	1,514
	Other Services Total	2,500	2,500	1,922	3,403	6,298	4,381
Repairs & Maintenance							
101 - 8001 - 403.43 - 50	Repair and Maintenance - Maintenance Service Cont.	48,500	40,500	39,829	739	(34,745)	-
101 - 8001 - 403.43 - 21	Repair and Maintenance - Computer Equip Repair	500	500	-	-	-	-
	Repairs & Maintenance Total	49,000	41,000	39,829	739	(34,745)	-
Supplies							
101 - 8001 - 403.61 - 10	General Supplies - Office Supplies	5,000	5,000	2,967	2,649	3,872	3,421
101 - 8001 - 403.61 - 40	General Supplies - General Supplies	-	-	-	57	-	-
101 - 8001 - 403.61 - 50	General Supplies - Postage	-	-	-	89	-	15
	Supplies Total	5,000	5,000	2,967	2,795	3,872	3,436
Travel/Education							
101 - 8001 - 403.56 - 60	In State Travel - In State Travel Expenses	3,000	3,000	6,157	2,319	5,526	2,645
101 - 8001 - 403.57 - 60	Out of State Travel - Out of State Travel Exp	14,000	14,000	9,564	7,541	11,248	6,303
101 - 8001 - 403.59 - 10	Education - Due & Membership Instate	51,500	50,000	46,863	43,071	43,774	57,458
101 - 8001 - 403.59 - 11	Education - Dues/Membership Outstate	25,000	25,000	22,128	21,483	20,233	18,878
101 - 8001 - 403.59 - 20	Education - Seminar & Conf. Instate	1,750	1,750	1,295	1,860	5,030	2,436
101 - 8001 - 403.59 - 21	Education - Seminar & Conf. Outstate	4,250	4,250	2,499	4,429	1,900	1,945
101 - 8001 - 403.59 - 30	Education - Reference Materials	600	600	538	246	483	266
	Travel/Education Total	100,100	98,600	89,044	80,949	88,194	89,931
Professional/Admin							
101 - 8001 - 403.52 - 30	Insurance - General Liability	1,908	1,900	1,809	1,545	1,602	1,935
101 - 8001 - 403.53 - 20	Communications - Cellular Phone Service	3,000	3,000	2,303	3,346	2,620	3,070
101 - 8001 - 403.54 - 10	Advertising - Legal Publications	30,000	30,000	20,467	28,762	33,322	30,750

GENERAL FUND EXPENSE - CITY COMMISSION - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	Professional/Admin Total	34,908	34,900	24,579	33,653	37,544	35,755
	Other/Miscellaneous						
	101 - 8001 - 403.44 - 30 Rentals - Operating Leases	7,000	7,000	4,466	5,035	4,306	1,350
	101 - 8001 - 403.44 - 97 Rentals - Subscriptions - GASB 96	-	-	-	-	105,467	-
	101 - 8001 - 403.44 - 98 Rentals - NON - LEASE COMPONENT	-	-	-	-	783	1,175
	Other/Miscellaneous Total	7,000	7,000	4,466	5,035	110,556	2,525
	Miscellaneous						
	101 - 8001 - 403.68 - 10 Miscellaneous - Miscellaneous	10,000	10,000	4,501	8,090	7,972	8,963
	Miscellaneous Total	10,000	10,000	4,501	8,090	7,972	8,963
	Debt Service						
	101 - 8001 - 403.80 - 21 Debt Service - EXPENDITURE: INTERST	-	-	-	995	1,901	7
	101 - 8001 - 403.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	-	-	1,261	1,888
	101 - 8001 - 403.80 - 92 Debt Service - Subscription Principal	-	-	-	36,773	68,695	-
	Debt Service Total	-	-	-	37,768	71,857	1,895
	OPERATING EXPENSE Total	208,508	199,000	167,308	172,432	291,548	146,886
	CITY COMMISSION EXPENSE Total	849,983	875,598	786,082	772,318	864,490	814,747

CITY ATTORNEY

Department Overview:

The City Attorney provides legal services to the City Commission, elected officials, every City department, and numerous boards and affiliated governmental entities. The Office assists with policy development, evaluates legal risks, drafts and negotiates agreements, advises on the legal implications of proposed actions, and represents the City's interests across the broad range of municipal operations.

Representative legal services include:

- Advising the City Commission, elected officials, and City departments on legal issues affecting municipal operations.
- Drafting, negotiating, and reviewing contracts, development agreements, easements, leases, licenses, memoranda of understanding, joint powers agreements, procurement documents, and other legal instruments.
- Preparing ordinances, resolutions, charter amendments, ballot measures, and other legislative documents.
- Advising on open records, open meetings, elections, procurement, employment, land use, economic development, public safety, finance, utilities, and regulatory compliance.
- Overseeing and coordinating with outside counsel and the North Dakota Insurance Reserve Fund (NDRF) on litigation involving the City.

Current or Emerging Issues:

- Convention Center Development. Assisting with structuring, negotiating, and drafting the numerous agreements associated with the City's convention center project, including development, financing, hotel, operations, and related agreements.
- Red River Valley Water Supply Project. Continuing to negotiate and draft the numerous agreements necessary for the Project, including financing documents, participation agreements, and related intergovernmental agreements.
- Code Enforcement. The City Attorney's Office continues to respond to significant demand for legal services related to code enforcement matters, including dangerous buildings, nuisance properties, and hoarding cases.
- Major Capital Projects. Providing legal services for numerous City construction and infrastructure projects, including drafting and negotiating engineering agreements, construction contracts, easements, utility agreements, right-of-way acquisitions, and related project documents.

CITY PROSECUTION

Department Overview:

The Prosecution Office is responsible for prosecuting violations of City ordinances in Fargo Municipal Court, Cass County District Court, and appellate courts. The division is primarily staffed by three attorneys and three legal assistants, with assistance from other attorneys and staff as workload demands.

The Office prosecutes a wide variety of matters, including:

- Class B misdemeanors, criminal infractions, and non-criminal infractions (traffic).
- Violations of City ordinances, including dangerous buildings, dangerous animals, nuisance violations, overweight trucks, and similar regulatory matters.
- Public Health matters, including tobacco compliance, alcohol compliance, and related enforcement actions.

Attorneys also provide legal advice to City departments, assist in officer training on constitutional and evidentiary issues, prepare officers and witnesses for department of transportation administrative hearings, and collaborate with community partners on emerging public safety issues, including organized retail theft and other crime trends.

Current or Emerging Issues

- **Municipal Court Becoming a Court of Record.** Effective July 1, 2026, Fargo Municipal Court became a court of record. This has resulted in longer court appearance/hearings and thereby increased courtroom time.
- **Additional Caseload in District Court.** Effective July 1, 2026, the standard of review for appeals from municipal court has changed. As a result, there has been a significant increase in the number of cases (30%+) being transferred to district court in lieu of proceeding in municipal court. District court hearings and trials (jury) increase the amount of time required by prosecutors and staff.
- **Expanded Support for the Fargo Police Department.** Prosecutors now play a larger role in administrative and evidentiary hearings by reviewing subpoenas and witness lists to ensure necessary witnesses have been secured, reducing the risk of dismissals or continuances based on procedural deficiencies. Attorneys also assist officers in preparing for testimony and legal issues that arise during hearings.
- **Officer Training and Legal Education.** The Office provides ongoing legal training to Fargo Police officers on Fourth Amendment issues, search and seizure, constitutional law, evidentiary requirements, and other developing legal topics to improve investigations and strengthen prosecutions.

GENERAL FUND EXPENSE - LEGAL - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
OPERATING EXPENSE						
Other Services	1,870,111	1,870,111	1,891,077	1,782,373	1,834,999	1,792,503
Supplies	-	-	-	1,352	1,242	-
Professional/Admin	-	-	-	-	-	917
OPERATING EXPENSE Total	1,870,111	1,870,111	1,891,077	1,783,725	1,836,241	1,793,420
CAPITAL EXPENSE						
Capital	-	-	899	-	-	-
CAPITAL EXPENSE Total	-	-	899	-	-	-
LEGAL EXPENSE TOTAL	1,870,111	1,870,111	1,891,976	1,783,725	1,836,241	1,793,420
<i>Annual Change %</i>	<i>0.00%</i>	<i>-1.16%</i>	<i>6.07%</i>	<i>-2.86%</i>	<i>2.39%</i>	

GENERAL FUND EXPENSE - LEGAL - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
City Attorney							
OPERATING EXPENSE							
Other Services							
101 - 0530 - 403.33 - 25	Other Services - Legal Services	1,160,000	1,160,000	1,138,138	1,094,349	1,106,707	1,108,183
101 - 0530 - 403.38 - 99	Other Services - Other Services	99,111	99,111	150,856	100,509	140,792	96,820
Other Services Total		1,259,111	1,259,111	1,288,994	1,194,858	1,247,499	1,205,003
OPERATING EXPENSE Total		1,259,111	1,259,111	1,288,994	1,194,858	1,247,499	1,205,003
City Attorney Total		1,259,111	1,259,111	1,288,994	1,194,858	1,247,499	1,205,003
City Prosecution							
OPERATING EXPENSE							
Other Services							
101 - 0531 - 403.33 - 25	Other Services - Legal Services	611,000	611,000	602,068	587,500	587,500	587,500
101 - 0531 - 403.38 - 99	Other Services - Other Services	-	-	15	15	-	-
Other Services Total		611,000	611,000	602,083	587,515	587,500	587,500
Supplies							
101 - 0531 - 403.61 - 10	General Supplies - Office Supplies	-	-	-	1,352	1,242	-
Supplies Total		-	-	-	1,352	1,242	-
101 - 0531 - 403.52 - 30	Insurance - General Liability	-	-	-	-	-	917
Professional/Admin Total		-	-	-	-	-	917
OPERATING EXPENSE Total		611,000	611,000	602,083	588,867	588,742	588,417
CAPITAL EXPENSE							
Capital							
101 - 0531 - 403.74 - 10	Capital Outlay - Machinery & Equip	-	-	899	-	-	-
CAPITAL EXPENSE Total		-	-	899	-	-	-
City Prosecution Total		611,000	611,000	602,982	588,867	588,742	588,417
LEGAL EXPENSE Total		1,870,111	1,870,111	1,891,976	1,783,725	1,836,241	1,793,420

FINANCE & AUDITOR'S OFFICE

Department Overview:

The Finance Department, including Auditor's Office, provides fiscal administration services in support of our governmental functions. It also provides services to the FM Diversion Authority pursuant to fiscal services agreements.

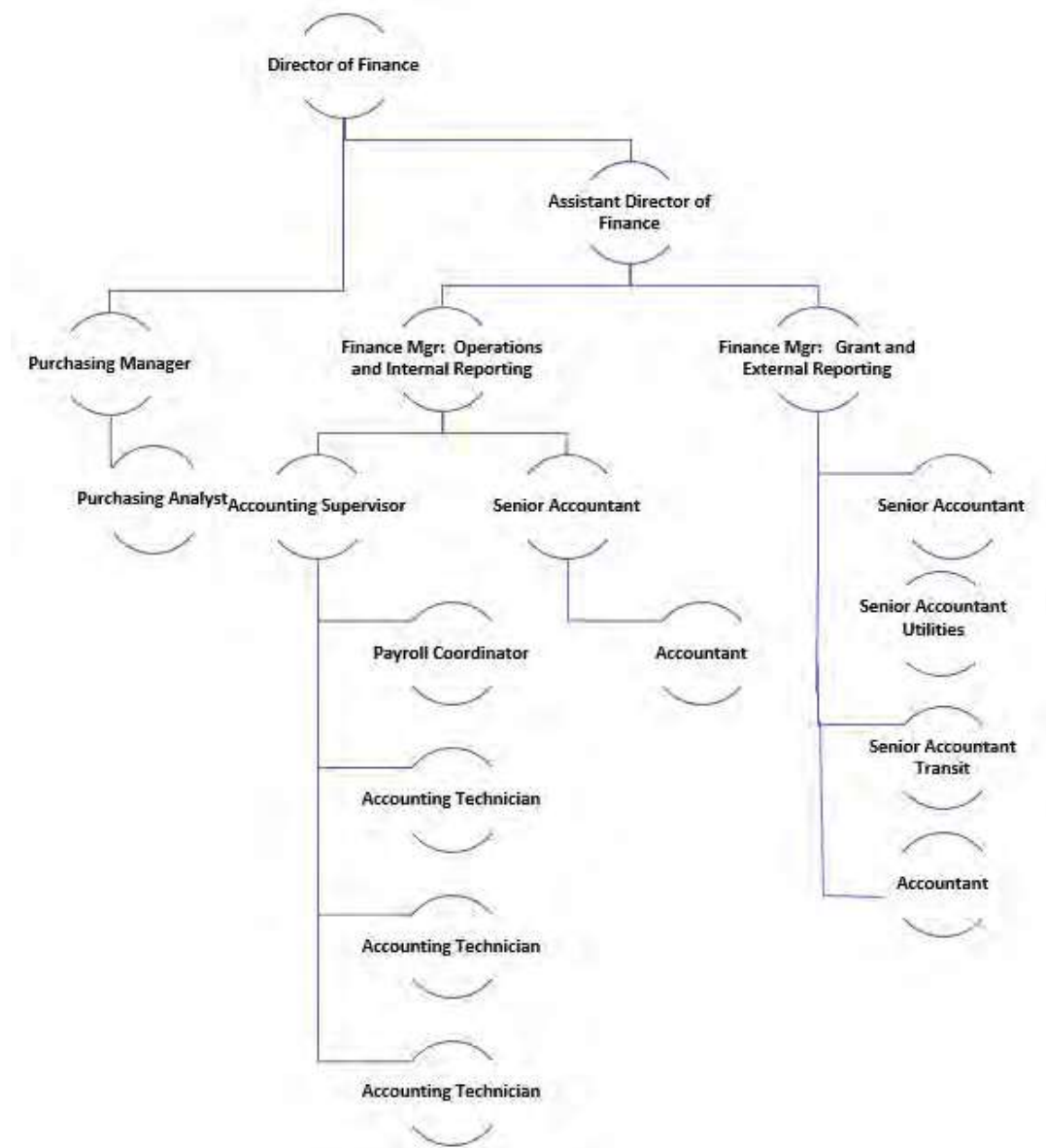
The major services delivered include:

General Accounting and Payroll	City Utility Billing
Budgeting	Licenses & Permits
Capital Financing & Debt Management	Records Management
Annual Comprehensive Financial Report	Defined Benefit Pension Administration
Treasury Management	Financial Policy Development
Insurance and Risk Management	Fiscal Agent for the FM Diversion
Auditing and Financial Reporting	Special Assessments

Current or Emerging Issues:

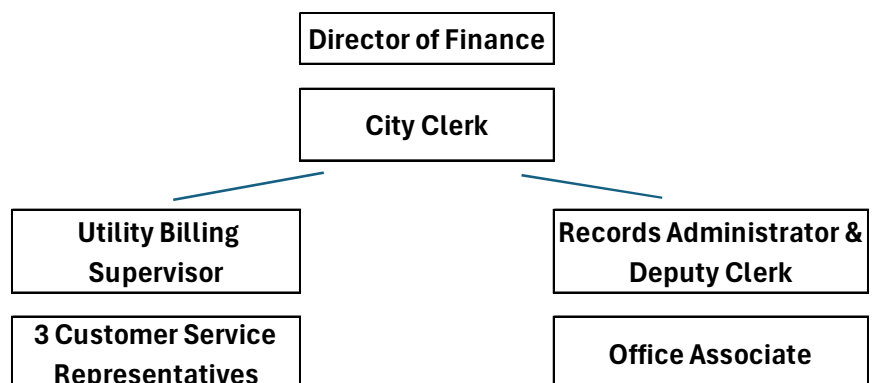
- The Finance Department, in conjunction with Human Resources and Information Services, is undertaking an ERP implementation that will replace legacy financial and accounting systems. The city is working with software and third-party consultants to be beta testers of Tyler Technologies' ERP version 2027. This partnership with Tyler will provide the city with invaluable resources to ensure the success of the implementation, which will span through 2026.
- The department delivered our Annual Comprehensive Financial Report and related independent audit report with a clean opinion, with no audit findings. Fargo has earned the GFOA Certificate of Excellence in Financial Reporting award for the past twenty-five years.
- The Purchasing Manager and Purchasing Analyst continue to act as resources for purchasing needs to the departments. Together, they work to consolidate purchases to achieve citywide purchasing power and achieve the best value for our constituents.
- Two enterprise-funded accountants work collaboratively with Finance and their respective Enterprise Fund departments, Transit and Utilities (shared between Water, Water Reclamation & Solid Waste), to assist with reporting, technical analysis, and financial forecasting.
- Upon retirement of the long-time City Auditor, financial duties held in the auditor's office have been transitioned to the Finance Department. As keeper of city records, the City Clerk has been reassigned the role of managing records requests.

Organization Chart – Finance:



Organization Chart – Auditor's Office:

Office of the City Clerk (a division of Finance Dept)



City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Finance (1010)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Procurement Analyst	1					
Accountant	2					
Finance Manager	2					
Senior Accountant	2					
Senior Accountant - Utility @	2					
Accounting Supervisor	1					
Purchasing Manager	1					
Director of Finance	1					
Assistant Finance Director	1					
Accounting Technician	3					
Payroll Coordinator	1					
Department Totals:	17		0	17		0

@ Position fully or partially funded by Utility.

Auditors (1011)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Customer Service Rep III @	3					
Records Administrator & Deputy City Clerk	1					
Utility Billing Supervisor @	1					
City Clerk & Deputy City Auditor	1					
Water Meter Reader II @	1					
Office Associate III @	1					
Department Totals:	8		0	8		0

@ Position fully or partially funded by Utility.

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Finance	Software Implementation - Tyler and UKG	200,000	200,000	402-1010-510.33-47
Finance	Copier	10,000		#

GENERAL FUND EXPENSE - FINANCE DEPARTMENT - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	1,887,454	1,947,744	1,865,272	1,736,818	1,566,021	1,276,702
Benefits	564,537	536,728	497,608	474,607	419,270	344,442
PERSONNEL EXPENSE Total	2,451,991	2,484,472	2,362,880	2,211,425	1,985,291	1,621,144
OPERATING EXPENSE						
Other Services	152,500	30,000	5,784	5,604	56,240	88,657
Repairs & Maintenance	4,500	1,800	3,919	5,856	1,232	2,848
Supplies	15,100	10,800	13,210	12,072	15,698	12,961
Travel/Education	19,995	19,650	4,256	13,300	18,533	22,131
Professional/Admin	13,490	14,254	15,947	10,228	14,800	14,903
Other/Miscellaneous	3,000	2,760	1,032	1,189	68,025	5,368
Miscellaneous	12,000	2,000	2,376	2,119	3,357	20,676
Debt Service	-	-	35,565	35,565	21,815	-
OPERATING EXPENSE Total	220,585	81,264	82,089	85,933	199,700	167,544
CAPITAL EXPENSE						
Capital	-	-	5,912	(21,815)	7,325	18,224
CAPITAL EXPENSE Total	-	-	5,912	(21,815)	7,325	18,224
FINANCE DEPT EXPENSE TOTAL	2,672,576	2,565,736	2,450,881	2,275,543	2,192,316	1,806,912
<i>Annual Change %</i>	<i>4.16%</i>	<i>4.69%</i>	<i>7.71%</i>	<i>3.80%</i>	<i>21.33%</i>	

GENERAL FUND EXPENSE - FINANCE DEPARTMENT - DETAIL

FUND 101		Preliminary	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE								
PERSONNEL EXPENSE								
Salaries								
101 - 1010 - 405.11 - 00	Full Time Staff -		1,552,363	1,523,147	1,469,482	1,724,300	1,420,935	1,268,215
101 - 1010 - 405.11 - 01	Full Time Staff - Full Time - OT		-	-	2,155	3,123	3,115	2,591
101 - 1010 - 405.11 - 02	Full Time Staff - Full Time Banked Sick		4,825	9,395	6,854	9,395	10,070	5,498
101 - 1010 - 405.12 - 00	Contracted Staff -		-	-	-	-	91,518	-
101 - 1010 - 405.14 - 00	Temporary/Seasonal -		-	-	-	-	38,232	398
101 - 1010 - 405.14 - 01	Temporary/Seasonal - Temp/Seasonal OT		-	-	-	-	2,151	-
101 - 1011 - 405.11 - 00	Full Time Staff -		330,266	415,202	386,781	-	-	-
	Salaries Total		1,887,454	1,947,744	1,865,272	1,736,818	1,566,021	1,276,702
Benefits								
101 - 1010 - 405.20 - 01	Employee Benefits - Health Insurance		210,708	153,824	132,667	168,988	151,587	120,805
101 - 1010 - 405.20 - 03	Employee Benefits - Dental Insurance		8,501	8,551	8,637	10,384	9,002	7,679
101 - 1010 - 405.20 - 04	Employee Benefits - Long Term Disability		2,904	3,395	3,411	4,088	3,256	2,621
101 - 1010 - 405.20 - 05	Employee Benefits - Auto Allowance		900	900	902	905	537	230
101 - 1010 - 405.20 - 08	Employee Benefits - HSA City Contribution		480	-	14	-	-	-
101 - 1010 - 405.21 - 01	Employee Benefits - FICA 6.2%		89,732	90,988	87,995	102,923	91,774	77,409
101 - 1010 - 405.21 - 02	Employee Benefits - Medicare 1.45%		20,985	21,280	20,580	24,071	21,463	18,104
101 - 1010 - 405.22 - 01	Pension Benefits - City Pension 5.5%		-	6,450	6,289	6,020	5,860	5,664
101 - 1010 - 405.22 - 04	Pension Benefits - NDPERS Pension 8.12%		103,115	127,848	122,950	152,962	118,569	95,493
101 - 1010 - 405.22 - 05	Pension Benefits - NDPERS/City Pens. 1.88%		-	-	148	4,180	4,253	6,366
101 - 1010 - 405.22 - 06	Pension Benefits - Actuarial Contributions		-	-	-	-	12,969	9,471
101 - 1010 - 405.22 - 10	Pension Benefits - NDPERS DC Required Cont.		20,473	3,255	2,384	-	-	-
101 - 1010 - 405.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.		1,911	1,856	1,258	-	-	-
101 - 1010 - 405.24 - 00	Unemployment Compensation -		-	-	2,166	86	-	-
101 - 1010 - 405.25 - 00	Workers Compensation -		-	-	-	-	-	600
101 - 1011 - 405.20 - 01	Employee Benefits - Health Insurance		47,372	41,117	36,051	-	-	-
101 - 1011 - 405.20 - 03	Employee Benefits - Dental Insurance		2,125	2,443	2,381	-	-	-
101 - 1011 - 405.20 - 04	Employee Benefits - Long Term Disability		700	933	911	-	-	-
101 - 1011 - 405.21 - 01	Employee Benefits - FICA 6.2%		18,781	24,939	23,247	-	-	-
101 - 1011 - 405.21 - 02	Employee Benefits - Medicare 1.45%		4,392	5,833	5,437	-	-	-
101 - 1011 - 405.22 - 04	Pension Benefits - NDPERS Pension 8.12%		29,606	38,448	35,817	-	-	-
101 - 1011 - 405.22 - 05	Pension Benefits - NDPERS/City Pens. 1.88%		1,852	4,668	4,363	-	-	-
	Benefits Total		564,537	536,728	497,608	474,607	419,270	344,442
PERSONNEL EXPENSE Total			2,451,991	2,484,472	2,362,880	2,211,425	1,985,291	1,621,144
OPERATING EXPENSE								
Other Services								
101 - 1010 - 405.33 - 35	Other Services - Gaming Control Services		-	-	-	-	36,950	73,900
101 - 1010 - 405.33 - 36	Other Services - Election Services		-	-	-	-	11,344	7,555
101 - 1010 - 405.33 - 70	Other Services - Temp. Clerical		-	-	-	-	-	269
101 - 1010 - 405.33 - 95	Other Services - Records Mgmt Service		3,000	6,000	5,784	5,604	5,674	6,882
101 - 1010 - 405.38 - 99	Other Services - Other Services		122,500	24,000	-	-	2,272	51
101 - 1011 - 405.33 - 95	Other Services - Records Mgmt Service		3,000	-	-	-	-	-
101 - 1011 - 405.38 - 99	Other Services - Other Services		24,000	-	-	-	-	-
	Other Services Total		152,500	30,000	5,784	5,604	56,240	88,657

GENERAL FUND EXPENSE - FINANCE DEPARTMENT - DETAIL

FUND 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Repairs & Maintenance							
101 - 1010 - 405.43 - 50	Repair and Maintenance - MX Service Cont.	4,500	1,800	3,919	5,856	1,232	2,848
Repairs & Maintenance Total		4,500	1,800	3,919	5,856	1,232	2,848
Supplies							
101 - 1010 - 405.61 - 10	General Supplies - Office Supplies	8,000	10,000	11,876	11,041	14,813	11,842
101 - 1010 - 405.61 - 40	General Supplies - General Supplies	1,100	800	1,322	1,016	885	1,078
101 - 1010 - 405.61 - 50	General Supplies - Postage	-	-	12	15	-	41
101 - 1011 - 405.61 - 10	General Supplies - Office Supplies	4,000	-	-	-	-	-
101 - 1011 - 405.61 - 40	General Supplies - General Supplies	2,000	-	-	-	-	-
Supplies Total		15,100	10,800	13,210	12,072	15,698	12,961
Travel/Education							
101 - 1010 - 405.56 - 50	In State Travel - Mileage Reimbursements	-	-	-	264	-	-
101 - 1010 - 405.56 - 60	In State Travel - In State Travel Expenses	150	400	-	-	-	-
101 - 1010 - 405.57 - 60	Out of State Travel - Out of State Travel Exp	10,100	11,100	1,061	6,320	12,089	9,423
101 - 1010 - 405.59 - 10	Education - Due & Membership Instate	500	405	430	605	432	455
101 - 1010 - 405.59 - 11	Education - Dues/Membership Outstate	2,495	3,495	1,945	2,060	1,976	1,973
101 - 1010 - 405.59 - 20	Education - Seminar & Conf. Instate	-	250	(828)	615	1,370	8,329
101 - 1010 - 405.59 - 21	Education - Seminar & Conf. Outstate	3,000	4,000	1,648	3,209	2,362	1,507
101 - 1010 - 405.59 - 30	Education - Reference Materials	-	-	-	227	304	444
101 - 1011 - 405.56 - 60	In State Travel - In State Travel Expenses	600	-	-	-	-	-
101 - 1011 - 405.57 - 60	Out of State Travel - Out of State Travel Exp	2,000	-	-	-	-	-
101 - 1011 - 405.59 - 20	Education - Seminar & Conf. Instate	150	-	-	-	-	-
101 - 1011 - 405.59 - 21	Education - Seminar & Conf. Outstate	1,000	-	-	-	-	-
Travel/Education Total		19,995	19,650	4,256	13,300	18,533	22,131
Professional/Admin							
101 - 1010 - 405.52 - 30	Insurance - General Liability	5,590	5,354	5,099	4,537	4,460	3,592
101 - 1010 - 405.53 - 20	Communications - Cellular Phone Service	1,900	2,400	1,562	1,753	1,706	1,301
101 - 1010 - 405.53 - 60	Communications - Other Communications	-	500	-	40	343	480
101 - 1010 - 405.54 - 10	Advertising - Legal Publications	-	-	337	523	-	122
101 - 1010 - 405.55 - 10	Printing & Publishing - Custom Printed Forms	2,000	4,000	7,372	2,117	6,795	8,262
101 - 1010 - 405.55 - 20	Printing & Publishing - Duplication and Copies	1,000	2,000	1,577	1,258	1,496	1,146
101 - 1011 - 405.55 - 10	Printing & Publishing - Custom Printed Forms	2,000	-	-	-	-	-
101 - 1011 - 405.55 - 20	Printing & Publishing - Duplication and Copies	1,000	-	-	-	-	-
Professional/Admin Total		13,490	14,254	15,947	10,228	14,800	14,903
Other/Miscellaneous							
101 - 1010 - 405.44 - 30	Rentals - Operating Leases	1,500	2,760	1,032	1,189	1,334	1,468
101 - 1010 - 405.44 - 97	Rentals - Subscriptions - GASB 96	-	-	-	-	63,766	-
101 - 1011 - 405.44 - 30	Rentals - Op Leases	1,500	-	-	-	-	-
101 - 1010 - 405.44 - 20	Rentals - Equip & Vehicle Rent	-	-	-	-	2,925	3,900
Other/Miscellaneous Total		3,000	2,760	1,032	1,189	68,025	5,368
Miscellaneous							
101 - 1010 - 405.68 - 10	Miscellaneous - Miscellaneous	11,000	2,000	2,376	2,119	3,357	20,676
101 - 1011 - 405.68 - 10	Miscellaneous - Miscellaneous	1,000	-	-	-	-	-
Miscellaneous Total		12,000	2,000	2,376	2,119	3,357	20,676
Debt Service							
101 - 1010 - 405.80 - 21	Debt Service - Interest on Other Debt	-	-	951	1,877	-	-

GENERAL FUND EXPENSE - FINANCE DEPARTMENT - DETAIL

FUND 101	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 1010 - 405.80 - 92 Debt Service - Subscription Principal	-	-	34,614	33,688	21,815	-
Debt Service Total	-	-	35,565	35,565	21,815	-
OPERATING EXPENSE Total	220,585	81,264	82,089	85,933	199,700	167,544
CAPITAL EXPENSE						
Capital						
101 - 1010 - 405.74 - 12 Capital Outlay - Computer Software	-	-	-	(21,815)	60	1,204
101 - 1010 - 405.74 - 30 Capital Outlay - Furniture & Fixtures	-	-	2,050	-	-	-
101 - 1010 - 405.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	-	-	2,241
101 - 1010 - 405.74 - 11 Capital Outlay - Computer Equip	-	-	-	-	7,265	14,779
101 - 1011 - 405.74 - 10 Capital Outlay - Machinery & Equip	-	-	3,862	-	-	-
CAPITAL EXPENSE Total	-	-	5,912	(21,815)	7,325	18,224
FINANCE DEPT EXPENSE Total	2,672,576	2,565,736	2,450,881	2,275,543	2,192,316	1,806,912

CITY ASSESSOR

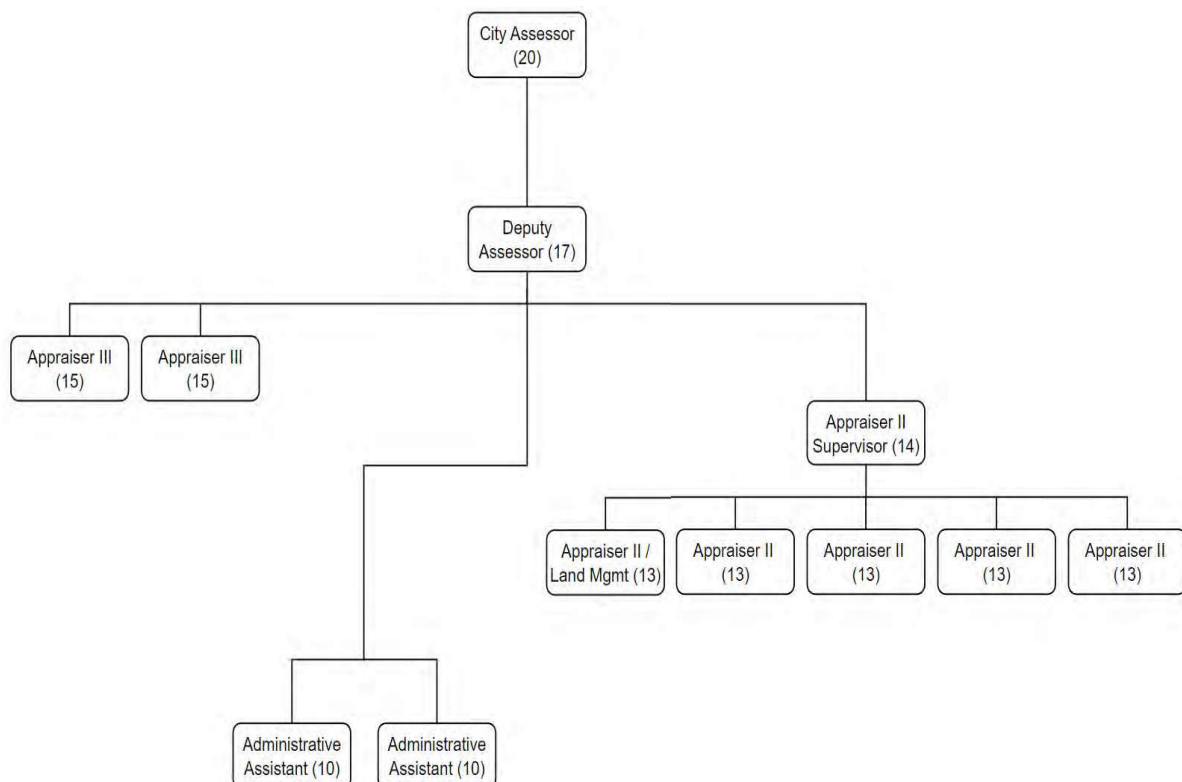
Department Overview:

The City Assessor's Office is responsible for maintenance and circulation of all property ownership and legal description boundary information in the City of Fargo. The Assessor's Office also appraises the value of property in the city as well as administers all property tax exemptions.

The major services delivered include:

- Ensure equity and fairness in property tax distribution.
- Provide expertise and excellence in assisting the public in understanding and utilizing available tax exemptions.
- Assist and coordinate valuation efforts of proposed projects for future development & private/public financing concerns.
- Provide the legislature information on assessment valuation, procedure, and administration matters.
- Provide projected valuation information to local taxing jurisdictions for budgeting and levying purposes.

Organization Chart(s):



Current or Emerging Issues:

- Currently implementing a new Computer-Assisted Mass Appraisal (CAMA) software system to aid in processes. New technology provides enhanced capabilities and efficiencies. Increased efficiencies brought about by a new CAMA system will aid in productivity and may delay the need for additional staff members.
- Work processes are continually being analyzed and modified to create positive, productive, and efficient outcomes.
- New laws may affect processes and add workload. Monitoring legislation to be aware of changes.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Assessor (1030)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	2					
Property Appraiser I	0					
Property Appraiser II	4					
Property Appraiser III	2					
Property Appraiser II Supervisor	1					
Deputy City Assessor	1					
City Assessor	1					
Appraiser II/Land Management Specialist	1					
PT Assessment Intern (Temp/Seasonal)						
Department Totals:	12			12		

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING
GENERAL FUND					
Assessors	101-0405	Funding in Temp/Seasonal		10,776	10,776

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Assessor	Computer Assisted Mass Appraisal System (yr 2 of 2)	112,000	112,000	475-1030-510.74.12

GENERAL FUND EXPENSE - CITY ASSESSOR - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	1,264,408	1,156,598	1,090,697	1,019,476	999,990	909,953
Benefits	392,955	387,558	327,490	316,407	308,268	292,661
PERSONNEL EXPENSE Total	1,657,363	1,544,156	1,418,187	1,335,883	1,308,258	1,202,614
OPERATING EXPENSE						
Other Services	74,880	95,000	7,268	5,958	21,670	38,679
Energy	2,300	2,300	1,382	1,737	2,891	2,527
Repairs & Maintenance	-	-	-	-	209	70
Supplies	38,600	38,600	7,725	7,376	11,193	11,437
Travel/Education	21,100	17,600	13,079	13,500	14,813	15,549
Professional/Admin	16,495	15,743	11,454	14,529	15,914	9,696
Other/Miscellaneous	2,700	2,700	3,445	3,320	3,679	937
Miscellaneous	200	200	106	3	160	400
Debt Service	-	-	-	-	1,293	1,939
OPERATING EXPENSE Total	156,275	172,143	44,459	46,423	71,822	81,234
CAPITAL EXPENSE						
Capital	-	-	3,246	-	400	577
CAPITAL EXPENSE Total	-	-	3,246	-	400	577
CITY ASSESSOR EXPENSE TOTAL	1,813,638	1,716,299	1,465,892	1,382,306	1,380,480	1,284,425
<i>Annual Change %</i>	<i>5.67%</i>	<i>17.08%</i>	<i>6.05%</i>	<i>0.13%</i>	<i>7.48%</i>	

GENERAL FUND EXPENSE - CITY ASSESSOR - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE							
Salaries							
101 - 1030 - 405.11 - 00	Full Time Staff -	1,222,312	1,125,279	1,069,615	997,331	967,867	893,822
101 - 1030 - 405.11 - 01	Full Time Staff - Full Time - OT	7,800	7,800	148	93	30	82
101 - 1030 - 405.11 - 02	Full Time Staff - Full Time Banked Sick	3,125	3,114	3,126	3,114	2,755	4,082
101 - 1030 - 405.14 - 00	Temporary/Seasonal -	20,405	20,405	17,800	18,908	29,323	11,967
101 - 1030 - 405.14 - 01	Temporary/Seasonal - Temporary/Seasonal OT	10,766	-	8	30	15	-
Salaries Total		1,264,408	1,156,598	1,090,697	1,019,476	999,990	909,953
Benefits							
101 - 1030 - 405.20 - 01	Employee Benefits - Health Insurance	186,539	188,032	139,860	139,333	126,912	128,294
101 - 1030 - 405.20 - 03	Employee Benefits - Dental Insurance	7,286	6,108	5,905	4,936	4,609	5,856
101 - 1030 - 405.20 - 04	Employee Benefits - Long Term Disability	2,595	2,524	2,492	2,379	2,064	1,908
101 - 1030 - 405.21 - 01	Employee Benefits - FICA 6.2%	71,068	67,002	63,762	59,571	58,816	53,210
101 - 1030 - 405.21 - 02	Employee Benefits - Medicare 1.45%	16,620	15,670	14,912	13,932	13,756	12,444
101 - 1030 - 405.22 - 01	Pension Benefits - City Pension 5.5%	8,719	8,719	8,500	8,142	7,933	7,667
101 - 1030 - 405.22 - 04	Pension Benefits - NDPERS Pension 8.12%	87,278	94,108	84,976	83,085	71,749	65,801
101 - 1030 - 405.22 - 05	Pension Benefits - NDPERS/City Pens. 1.88%	3,645	5,395	4,254	5,029	4,871	4,667
101 - 1030 - 405.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	17,558	12,814
101 - 1030 - 405.22 - 10	Pension Benefits - NDPERS DC Required Cont.	6,930	-	1,874	-	-	-
101 - 1030 - 405.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	2,275	-	955	-	-	-
Benefits Total		392,955	387,558	327,490	316,407	308,268	292,661
PERSONNEL EXPENSE Total		1,657,363	1,544,156	1,418,187	1,335,883	1,308,258	1,202,614
OPERATING EXPENSE							
Other Services							
101 - 1030 - 405.34 - 15	Technical Services - Computer Services	-	10,000	6,779	5,810	21,522	32,607
101 - 1030 - 405.34 - 23	Technical Services - Software Maintenance	74,880	85,000	-	-	-	-
101 - 1030 - 405.38 - 99	Other Services - Other Services	-	-	489	148	148	6,072
Other Services Total		74,880	95,000	7,268	5,958	21,670	38,679
Energy							
101 - 1030 - 405.62 - 10	Energy - Gasoline	2,300	2,300	1,382	1,737	2,891	2,527
Energy Total		2,300	2,300	1,382	1,737	2,891	2,527
Repairs & Maintenance							
101 - 1030 - 405.43 - 90	Repair and Maintenance - Other Repairs	-	-	-	-	115	-
101 - 1030 - 405.43 - 20	Repair and Maintenance - General Equip Repair	-	-	-	-	94	-
101 - 1030 - 405.43 - 21	Repair and Maintenance - Computer Equip Repair	-	-	-	-	-	70
Repairs & Maintenance Total		-	-	-	-	209	70
Supplies							
101 - 1030 - 405.61 - 10	General Supplies - Office Supplies	6,500	8,500	5,304	7,182	11,122	11,305
101 - 1030 - 405.61 - 40	General Supplies - General Supplies	2,100	100	132	151	44	-
101 - 1030 - 405.61 - 50	General Supplies - Postage	30,000	30,000	2,289	43	27	132
Supplies Total		38,600	38,600	7,725	7,376	11,193	11,437
Travel/Education							
101 - 1030 - 405.56 - 50	In State Travel - Mileage Reimbursements	2,000	2,000	25	1,387	1,841	677
101 - 1030 - 405.56 - 60	In State Travel - In State Travel Expenses	3,920	3,920	3,709	3,853	3,942	3,220
101 - 1030 - 405.57 - 60	Out of State Travel - Out of State Travel Exp	1,000	1,000	-	-	818	1,520
101 - 1030 - 405.59 - 10	Education - Due & Membership Instate	4,000	3,000	3,680	2,860	1,605	1,635

GENERAL FUND EXPENSE - CITY ASSESSOR - DETAIL

Fund 101	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 1030 - 405.59 - 11 Education - Dues/Membership Outstate	780	480	650	480	960	225
101 - 1030 - 405.59 - 20 Education - Seminar & Conf. Instate	3,600	2,400	975	1,620	4,572	5,528
101 - 1030 - 405.59 - 21 Education - Seminar & Conf. Outstate	2,300	2,300	1,070	872	325	-
101 - 1030 - 405.59 - 30 Education - Reference Materials	3,500	2,500	2,970	2,428	750	2,744
Travel/Education Total	21,100	17,600	13,079	13,500	14,813	15,549
Professional/Admin						
101 - 1030 - 405.52 - 20 Insurance - Automobile Liability	2,256	1,958	1,865	1,625	1,543	1,445
101 - 1030 - 405.52 - 30 Insurance - General Liability	3,739	3,285	3,128	2,725	2,894	2,908
101 - 1030 - 405.53 - 20 Communications - Cellular Phone Service	7,500	2,600	6,458	2,457	843	-
101 - 1030 - 405.53 - 60 Communications - Other Communications	3,000	7,900	3	7,722	10,634	5,343
Professional/Admin Total	16,495	15,743	11,454	14,529	15,914	9,696
Other/Miscellaneous						
101 - 1030 - 405.44 - 30 Rentals - Operating Leases	-	-	60	134	(464)	337
101 - 1030 - 405.44 - 98 Rentals - NON - LEASE COMPONENT	-	-	-	-	400	600
101 - 1030 - 405.44 - 99 Rentals - LEASES	-	-	2,691	-	-	-
101 - 1030 - 405.44 - 20 Rentals - Equip & Vehicle Rent	2,700	2,700	694	3,186	3,743	-
Other/Miscellaneous Total	2,700	2,700	3,445	3,320	3,679	937
Miscellaneous						
101 - 1030 - 405.68 - 10 Miscellaneous - Miscellaneous	200	200	106	3	160	400
Miscellaneous Total	200	200	106	3	160	400
Debt Service						
101 - 1030 - 405.80 - 21 Debt Service - Interest on Other Debt	-	-	-	-	2	7
101 - 1030 - 405.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	-	-	1,291	1,932
Debt Service Total	-	-	-	-	1,293	1,939
OPERATING EXPENSE Total	156,275	172,143	44,459	46,423	71,822	81,234
CAPITAL EXPENSE						
Capital						
101 - 1030 - 405.74 - 12 Capital Outlay - Computer Software	-	-	-	-	400	577
101 - 1030 - 405.74 - 10 Capital Outlay - Machinery & Equip	-	-	3,246	-	-	-
CAPITAL EXPENSE Total	-	-	3,246	-	400	577
CITY ASSESSOR EXPENSE Total	1,813,638	1,716,299	1,465,892	1,382,306	1,380,480	1,284,425

MUNICIPAL COURT

Department Overview:

The Fargo Municipal Court has jurisdiction over criminal and non-criminal violations of Fargo City Ordinances. These include class B misdemeanors, infractions, and traffic violations (as defined by the Fargo Municipal Code) that occur within the City of Fargo.

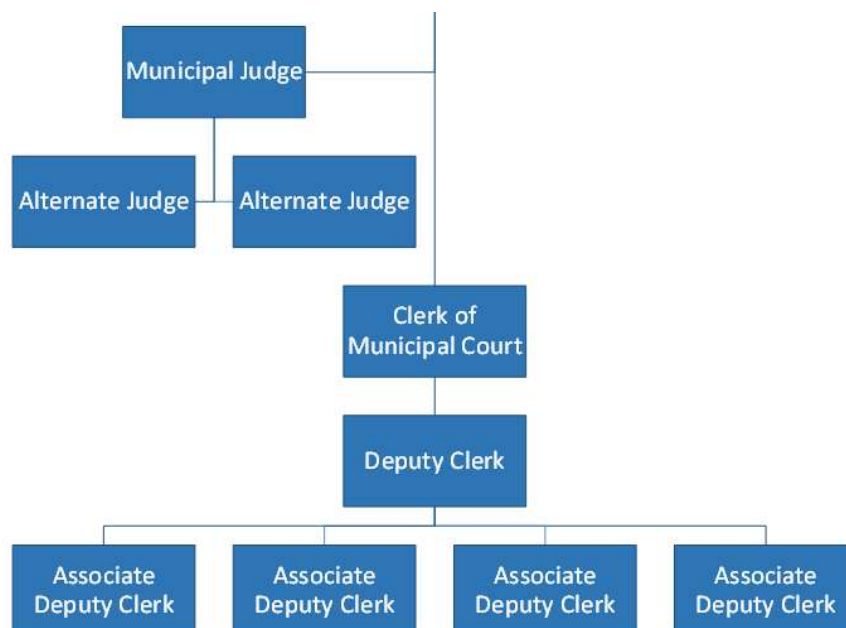
Municipal Court currently holds 5–6 court sessions per day on Tues, Wed and Thurs, and 1 session per day on Monday and Friday. Courtroom appearances can total over 100 per day.

The Clerk's office is responsible for administration of court records according to state and local statutes, rules and policies.

The major services delivered include:

- Court Case Management
- Filing of Court Cases and Documents
- Management of the Court Calendar
- Court Policy Development
- Court Sentence Programming
- Monitoring of Court Sentences
- Payments for Traffic Tickets
- Fine Collection
- Management of Warrants and Summons
- Online access to court cases. Public terminal provides access to scanned court documents.

Organization Chart(s):



Current or Emerging Issues:

- An increase in sentencing days, coupled with a price increase at Cass County Jail is causing higher expenses associated with Incarceration.
- Beginning July 1, 2026, municipal courts will be required to be courts of record.
- House Bill No. 1032 will now allow for the governance of municipal courts by the supreme court.
- Appeals filed in municipal court cases on or after July 1, 2026, will no longer be given an automatic trial de novo at the district court level. Rather, district courts will now affirm, reverse or amend any appeal order or judgment and may direct the proper order or judgment to be entered or direct a new trial or further proceeding be had in the court from which the appeal was taken.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Finance / Municipal Court (1025)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Associate Deputy Clerk of Municipal Court	4					
Clerk of Court	1					
Deputy Clerk of Court	1					
Municipal Judge (PTB)		0.75			1	
Department Totals:	6	0.75		6.75	1	

**CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027**

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING
GENERAL FUND					
Municipal Court	101-0402	Associate Deputy Clerk of Municipal Court	1.00	88,042	

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Municipal Court	2 new Kyocera copiers	15,000		#
Municipal Court	Security Glass Replacement	10,000		#
Municipal Court	Courtroom - Judge Chair	650		#

GENERAL FUND EXPENSE - MUNICIPAL COURT - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	640,310	621,791	597,007	559,298	535,656	493,729
Benefits	232,662	216,024	202,843	191,627	181,336	163,456
PERSONNEL EXPENSE Total	872,971	837,815	799,850	750,925	716,992	657,185
OPERATING EXPENSE						
Other Services	1,188,700	952,700	946,421	699,680	711,050	792,426
Energy	34,400	34,400	27,986	25,470	27,480	37,762
Repairs & Maintenance	8,800	8,800	900	1,975	2,225	2,087
Supplies	3,240	3,240	3,311	4,297	3,729	2,296
Travel/Education	2,660	2,660	2,522	1,635	3,899	3,636
Professional/Admin	3,970	3,906	2,908	3,572	3,121	2,453
Other/Miscellaneous	-	-	1,535	1,535	1,535	16,961
Miscellaneous	17,200	1,200	278	216	210	198
Debt Service	-	-	-	-	3,277	1,638
OPERATING EXPENSE Total	1,258,970	1,006,906	985,861	738,380	756,526	859,457
CAPITAL EXPENSE						
Capital	-	-	-	-	-	476
CAPITAL EXPENSE Total	-	-	-	-	-	476
MUNICIPAL COURT EXPENSE TOTAL	2,131,941	1,844,721	1,785,711	1,489,305	1,473,518	1,517,118
<i>Annual Change %</i>	<i>15.57%</i>	<i>3.30%</i>	<i>19.90%</i>	<i>1.07%</i>	<i>-2.87%</i>	

GENERAL FUND EXPENSE - MUNICIPAL COURT - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE							
Salaries							
101 - 1025 - 402.11 - 00	Full Time Staff -	638,450	620,902	595,147	558,409	534,103	492,258
101 - 1025 - 402.11 - 02	Full Time Staff - Full Time Banked Sick	1,860	889	1,860	889	1,553	1,471
Salaries Total		640,310	621,791	597,007	559,298	535,656	493,729
Benefits							
101 - 1025 - 402.20 - 01	Employee Benefits - Health Insurance	125,275	106,616	97,513	93,023	92,637	81,213
101 - 1025 - 402.20 - 03	Employee Benefits - Dental Insurance	4,250	4,276	4,288	3,857	3,636	3,747
101 - 1025 - 402.20 - 04	Employee Benefits - Long Term Disability	968	1,070	1,081	1,015	873	793
101 - 1025 - 402.20 - 08	Employee Benefits - HSA City Contribution	480	-	14	-	-	-
101 - 1025 - 402.21 - 01	Employee Benefits - FICA 6.2%	36,711	36,609	35,239	32,921	31,466	29,106
101 - 1025 - 402.21 - 02	Employee Benefits - Medicare 1.45%	8,586	8,562	8,242	7,699	7,360	6,807
101 - 1025 - 402.22 - 04	Pension Benefits - NDPERS Pension	52,055	57,495	55,111	51,815	44,117	40,660
101 - 1025 - 402.22 - 05	Pension Benefits - NDPERS & City Pension	1,396	1,396	1,355	1,297	1,247	1,130
101 - 1025 - 402.22 - 10	Pension Benefits - NDPERS DC Required Cont.	2,941	-	-	-	-	-
Benefits Total		232,662	216,024	202,843	191,627	181,336	163,456
PERSONNEL EXPENSE Total		872,971	837,815	799,850	750,925	716,992	657,185
OPERATING EXPENSE							
Other Services							
101 - 1025 - 402.33 - 26	Other Services - Court Judges	27,500	27,500	19,498	23,452	26,338	24,727
101 - 1025 - 402.33 - 27	Other Services - Indigent Defense	140,000	140,000	128,253	122,588	122,650	122,525
101 - 1025 - 402.33 - 28	Other Services - Witness Fees	2,500	2,500	1,935	1,200	1,335	1,215
101 - 1025 - 402.33 - 29	Other Services - Interpreters	2,500	1,500	2,419	1,223	1,921	1,316
101 - 1025 - 402.33 - 80	Other Services - Security Services	36,500	36,500	41,529	26,580	36,063	40,379
101 - 1025 - 402.33 - 95	Other Services - Records Mgmt Service	700	700	450	336	336	428
101 - 1025 - 402.34 - 15	Technical Services - Computer Services	3,800	2,800	3,048	4,618	2,868	4,521
101 - 1025 - 402.34 - 36	Technical Services - Credit Card Fees	30,000	23,000	29,176	18,873	17,689	16,719
101 - 1025 - 402.38 - 99	Other Services - Other Services	7,200	7,200	7,252	7,270	6,692	6,239
101 - 1026 - 413.33 - 49	Other Services - Inmate Medical Expenses	23,000	23,000	12,636	23,975	43,790	10,316
101 - 1026 - 413.38 - 52	Other Services - Prisoner Care - Centre Inc	75,000	70,000	99,880	58,635	50,073	53,401
101 - 1026 - 413.38 - 53	Other Services - Prisoner Care - Cass Jail	840,000	618,000	592,195	395,930	401,295	510,640
101 - 1026 - 413.38 - 54	Other Services - Prisoner Elec. Monitoring	-	-	8,150	15,000	-	-
Other Services Total		1,188,700	952,700	946,421	699,680	711,050	792,426
Energy							
101 - 1025 - 402.41 - 05	Utility Services - Water and Sewer	2,400	2,400	2,327	2,064	1,511	1,631
101 - 1025 - 402.62 - 50	Energy - Natural Gas	13,000	13,000	8,528	6,907	9,038	15,391
101 - 1025 - 402.62 - 51	Energy - Electricity	19,000	19,000	17,131	16,499	16,931	20,740
Energy Total		34,400	34,400	27,986	25,470	27,480	37,762
Repairs & Maintenance							
101 - 1025 - 402.43 - 50	Repair and Maintenance - MX Service Cont.	6,900	6,900	900	1,188	787	1,882
101 - 1025 - 402.43 - 20	Repair and Maintenance - General Equip Rpr	1,900	1,900	-	787	1,438	205
Repairs & Maintenance Total		8,800	8,800	900	1,975	2,225	2,087
Supplies							
101 - 1025 - 402.61 - 10	General Supplies - Office Supplies	3,240	3,240	3,311	4,297	3,729	2,296

GENERAL FUND EXPENSE - MUNICIPAL COURT - DETAIL

Fund 101	Preliminary		2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	2027 Budget						
Supplies Total	3,240		3,240	3,311	4,297	3,729	2,296
Travel/Education							
101 - 1025 - 402.56 - 50 In State Travel - Mileage Reimbursements	-	-	-	-	-	1	3
101 - 1025 - 402.56 - 60 In State Travel - In State Travel Expenses	1,650	1,650	1,546	1,133	1,711	1,721	
101 - 1025 - 402.59 - 10 Education - Due & Membership Instate	635	635	397	275	692	275	
101 - 1025 - 402.59 - 20 Education - Seminar & Conf. Instate	375	375	579	370	380	-	
101 - 1025 - 402.59 - 30 Education - Reference Materials	-	-	-	(143)	1,115	1,637	
Travel/Education Total	2,660	2,660	2,522	1,635	3,899	3,636	
Professional/Admin							
101 - 1025 - 402.52 - 30 Insurance - General Liability	2,470	2,406	2,292	2,009	2,072	2,216	
101 - 1025 - 402.55 - 10 Printing & Publishing - Custom Printed Forms	1,500	1,500	616	1,563	1,049	237	
Professional/Admin Total	3,970	3,906	2,908	3,572	3,121	2,453	
Other/Miscellaneous							
101 - 1025 - 402.44 - 98 Rentals - NON - LEASE COMPONENT	-	-	1,535	1,535	1,535	767	
101 - 1025 - 402.44 - 99 Rentals - LEASES	-	-	-	-	-	16,194	
Other/Miscellaneous Total	-	-	1,535	1,535	1,535	16,961	
Miscellaneous							
101 - 1025 - 402.68 - 10 Miscellaneous - Miscellaneous	17,200	1,200	278	216	210	198	
Miscellaneous Total	17,200	1,200	278	216	210	198	
Debt Service							
101 - 1025 - 402.80 - 21 DEBT SERVICE - INTEREST	-	-	-	-	316	152	
101 - 1025 - 402.80 - 91 DEBT SERVICE - FINANCING PRINCIPAL	-	-	-	-	2,961	1,486	
Debt Service Total	-	-	-	-	3,277	1,638	
OPERATING EXPENSE Total	1,258,970	1,006,906	985,861	738,380	756,526	859,457	
CAPITAL EXPENSE							
Capital							
101 - 1025 - 402.74 - 11 Capital Outlay - Computer Equip	-	-	-	-	-	476	
CAPITAL EXPENSE Total	-	-	-	-	-	476	
MUNICIPAL COURT EXPENSE Total	2,131,941	1,844,721	1,785,711	1,489,305	1,473,518	1,517,118	

GENERAL SUPPORT

Department Overview:

General Support is a Divisional cost center that pools costs that have not been allocated to specific General Fund departmental budgets.

Cost categories include worker's compensation, auditing fees, banking fees, credit card fees, security services, automobile and animal impounding, insurance, investment management fees, office supplies, publishing and other administrative costs.

The Finance Department manages this cost center.

Current or Emerging Issues:

- Insurance costs continue to increase with the addition of City facilities and related policies.
- City staff continue to refine our digital records management processes to reduce the cost of records administration. Electronic management of records reduces our administrative and supply costs.

GENERAL FUND EXPENSE - GENERAL SUPPORT - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Benefits	108,147	866,210	1,063,427	575,887	164,015	449,718
PERSONNEL EXPENSE Total	108,147	866,210	1,063,427	575,887	164,015	449,718
OPERATING EXPENSE						
Other Services	959,850	506,300	477,286	544,990	555,830	632,404
Energy	40,000	30,000	41,458	29,846	20,668	26,666
Repairs & Maintenance	25,000	25,000	21,485	17,500	21,370	17,500
Supplies	92,500	91,500	99,023	89,225	88,606	66,189
Professional/Admin	475,865	441,588	426,860	397,250	372,605	301,514
Miscellaneous	25,000	25,000	370,335	29,120	30,699	34,716
OPERATING EXPENSE Total	1,618,215	1,119,388	1,436,447	1,107,931	1,089,778	1,078,989
GENERAL SUPPORT EXPENSE TOTAL	1,726,362	1,985,598	2,499,874	1,683,818	1,253,793	1,528,707
<i>Annual Change %</i>	<i>-13.06%</i>	<i>-20.57%</i>	<i>48.46%</i>	<i>34.30%</i>	<i>-17.98%</i>	

GENERAL FUND EXPENSE - GENERAL SUPPORT - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE							
Benefits							
101 - 1040 - 405.22 - 06	Pension Benefits - Actuarial Contributions	108,147	166,210	542,478	403,854	-	-
101 - 1040 - 505.25 - 00	Workers Compensation -	-	700,000	520,949	172,033	164,015	449,718
	Benefits Total	108,147	866,210	1,063,427	575,887	164,015	449,718
	PERSONNEL EXPENSE Total	108,147	866,210	1,063,427	575,887	164,015	449,718
OPERATING EXPENSE							
Other Services							
101 - 1040 - 505.33 - 09	Other Services - TIF Administration Fee	20,000	20,000	-	7,500	-	21,000
101 - 1040 - 505.33 - 20	Other Services - Accounting/Auditing Svc	131,250	125,000	121,990	122,400	123,105	78,340
101 - 1040 - 505.33 - 25	Other Services - Legal Services	-	-	-	346	-	70
101 - 1040 - 505.33 - 30	Other Services - Actuarial Services	10,000	10,000	-	-	5,256	4,810
101 - 1040 - 505.33 - 36	Other Services - Election Services	-	-	-	18,064	-	28,524
101 - 1040 - 505.33 - 80	Other Services - Security Services	5,100	2,800	3,645	3,835	3,465	2,640
101 - 1040 - 505.33 - 95	Other Services - Records Mgmt Service	15,000	-	14,484	-	6,729	9,438
101 - 1040 - 505.34 - 15	Technical Services - Computer Services	-	-	-	-	21,175	17,728
101 - 1040 - 505.34 - 30	Technical Services - Payroll Services	10,500	10,500	10,869	11,456	11,051	10,841
101 - 1040 - 505.34 - 35	Technical Services - Banking Services	82,000	62,000	69,348	55,032	65,172	55,296
101 - 1040 - 505.34 - 36	Technical Services - Credit Card Fees	10,000	10,000	54,017	60,953	66,054	49,204
101 - 1040 - 505.34 - 50	Technical Services - Investment Management Svc	75,000	75,000	8,686	70,964	40,484	60,265
101 - 1040 - 505.38 - 30	Other Services - Automobile Impounding	-	-	-	-	20,240	19,479
101 - 1040 - 505.38 - 35	Other Services - Animal Impounding	200,000	190,000	191,684	189,131	190,612	233,427
101 - 1040 - 505.38 - 88	Other Services - Programming	-	-	2,563	2,341	2,467	2,434
101 - 1040 - 505.38 - 99	Other Services - Other Services	401,000	1,000	-	2,968	20	38,908
	Other Services Total	959,850	506,300	477,286	544,990	555,830	632,404
Energy							
101 - 1040 - 505.41 - 05	Utility Services - Water and Sewer	40,000	30,000	41,458	29,846	20,668	26,666
	Energy Total	40,000	30,000	41,458	29,846	20,668	26,666
Repairs & Maintenance							
101 - 1040 - 505.43 - 50	Repair and Maintenance - Maintenance Service Cont.	25,000	25,000	21,485	17,500	21,370	17,500
	Repairs & Maintenance Total	25,000	25,000	21,485	17,500	21,370	17,500
Supplies							
101 - 1040 - 505.61 - 10	General Supplies - Office Supplies	1,500	1,500	170	897	1,593	681
101 - 1040 - 505.61 - 40	General Supplies - General Supplies	1,000	-	-	1,299	-	-
101 - 1040 - 505.61 - 50	General Supplies - Postage	90,000	90,000	98,853	87,029	87,013	65,508
	Supplies Total	92,500	91,500	99,023	89,225	88,606	66,189
Professional/Admin							
101 - 1040 - 505.52 - 10	Insurance - Property Insurance	287,090	263,892	251,886	225,916	198,393	180,165
101 - 1040 - 505.52 - 20	Insurance - Automobile Liability	1,727	1,499	1,428	7,224	1,253	1,194
101 - 1040 - 505.52 - 30	Insurance - General Liability	6,757	7,084	6,747	5,725	5,026	5,663
101 - 1040 - 505.52 - 60	Insurance - Commercial Crime	19,284	19,284	18,366	18,629	21,518	21,391
101 - 1040 - 505.52 - 65	Insurance - Cyber Liability	136,007	129,829	123,647	123,965	122,462	73,019
101 - 1040 - 505.53 - 10	Communications - Regular Phone Service	-	-	-	(840)	(840)	(840)
101 - 1040 - 505.54 - 10	Advertising - Legal Publications	25,000	20,000	24,786	16,631	24,678	20,922
101 - 1040 - 505.55 - 10	Printing & Publishing - Custom Printed Forms	-	-	-	-	115	-
	Professional/Admin Total	475,865	441,588	426,860	397,250	372,605	301,514

GENERAL FUND EXPENSE - GENERAL SUPPORT - DETAIL

Fund 101		Preliminary					2022 Actuals
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	
Miscellaneous							
101 - 1040 - 505.68 - 10	Miscellaneous - Miscellaneous	-	-	-	4,945	34	750
101 - 1040 - 505.68 - 80	Miscellaneous - Employee Recognition	25,000	25,000	20,335	24,175	30,665	33,966
101 - 1040 - 505.85 - 01	Claim and Benefit Payment - Claim Payments	-	-	350,000	-	-	-
Miscellaneous Total		25,000	25,000	370,335	29,120	30,699	34,716
OPERATING EXPENSE Total		1,618,215	1,119,388	1,436,447	1,107,931	1,089,778	1,078,989
GENERAL SUPPORT EXPENSE Total		1,726,362	1,985,598	2,499,874	1,683,818	1,253,793	1,528,707

UNALLOCATED

Unallocated is a budget convention to reflect anticipated budget salary savings resulting from vacancies, actual employee benefit selections versus budget selections for currently vacant positions, etc. Within the Department Budgets, salaries and benefits are calculated for all authorized positions for an entire year. Benefits are assigned to current selections for filled positions, and at the most expensive options for vacant positions. Vacancies and benefits' selections vary considerably throughout the year and from year-to-year. Unallocated salary savings are budgeted based upon historic trends. For historic actuals, shown below, salary savings are reflected within the actual departments, rather than Unallocated.

Departments generally spend below approved budget levels by 2% - 3% each year. This is primarily attributed to salary savings due to vacancies from normal staff turnover. We believe that this trend will continue as part of our normal operations, and therefore, this estimate of these savings has been accounted for in this cost center. This method of estimating cost savings during the initial budget process allows for a more accurate measure of anticipated spend each year.

Account Number	Department/Division	Sub Activity	Element	2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals (6.25.26)	2026 Original Budget	2027 Adj 110 Baseline
101-8570-570.11-00	Unallocated	Unallocated	Full Time Staff	-	-	-	-	(1,649,999)	(1,554,450.00)

Historic Actuals post to respective department

GENERAL FUND - TRANSFERS OUT

Transfers Out of the General Fund represent funds moved from the General Fund to other funds within the City for specific purposes as noted.

2027 Transfers Out of General Fund include the following:

Special Revenue Funds	\$ 217,763
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City Share toward PD Regional Training Facility	\$ 33,000
City Share of SWAT	\$ 96,763
City Contribution toward Downtown BID	\$ 70,000
RRVUAS	\$ 18,000

Debt Service Funds	\$4,938,834
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Fund 350	2024 PDHQ/Other	\$1,855,850
Fund 384	2015 Fire Station 7	\$ 204,375
Fund 386	2016 City Hall	\$ 675,646
Fund 390	2024 FCPH	\$ 419,425
Fund 396	2022 Fire Station 8	\$1,783,538

Capital Project Fund	\$ 280,355
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Payment on Interfund Loans (Civic HVAC, PDHQ)

Enterprise Fund	\$4,433,387
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To Transit	\$4,260,202
To Civic Center	\$ 173,185

Account Number	Department/Division	Sub Activity	Element	2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals (6.25.26)	2026 Original Budget	2027 Adj 110 Baseline
101-9001-555.90-20	Transfers	Operating Transfers	Transfer To Other Funds	88,401	244,953	357,953	178,821	146,727	217,763.00
101-9001-555.90-30	Transfers	Operating Transfers	Transfer To Other Funds	2,397,989	3,216,492	3,093,686	4,398,618	4,934,549	4,938,834.00
101-9001-555.90-40	Transfers	Operating Transfers	Transfer To Other Funds	831,040	995,575	663,045	299,319	280,355	280,355.00
101-9001-555.90-50	Transfers	Operating Transfers	Transfer To Other Funds	51,060	1,750,000	2,150,000	3,898,323	4,502,201	4,433,387.00
101-9001-555.90-55	Transfers	Operating Transfers	Transfer To Other Funds	(84,083)	-	-	-	-	-
101-9001-555.90-56	Transfers	Operating Transfers	Transfer To Other Funds	84,083	-	-	-	-	-

ECONOMIC DEVELOPMENT

Department Overview:

This Divisional Cost Center was established in 2021 to improve our budget transparency over funding of Economic Development Initiatives.

The City of Fargo partners with the Greater Fargo-Moorhead Economic Development Corporation and others to assist in the development of our business communities and workforce.

Current or Emerging Issues:

- GFMEDC Community Portal \$ 2,500
- GFMEDC Member Dues \$ 1,000
- Youthworks \$43,709

GENERAL FUND EXPENSE - ECONOMIC DEVELOPMENT - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
OPERATING EXPENSE						
Other Services	47,209	54,936	493,895	492,626	551,888	499,610
OPERATING EXPENSE Total	47,209	54,936	493,895	492,626	551,888	499,610
ECONOMIC DEVELOPMENT EXPENSE TOTAL	47,209	54,936	493,895	492,626	551,888	499,610
<i>Annual Change %</i>	<i>-14.07%</i>	<i>-88.88%</i>	<i>0.26%</i>	<i>-10.74%</i>	<i>10.46%</i>	

COMMUNICATIONS & GOVT AFFAIRS

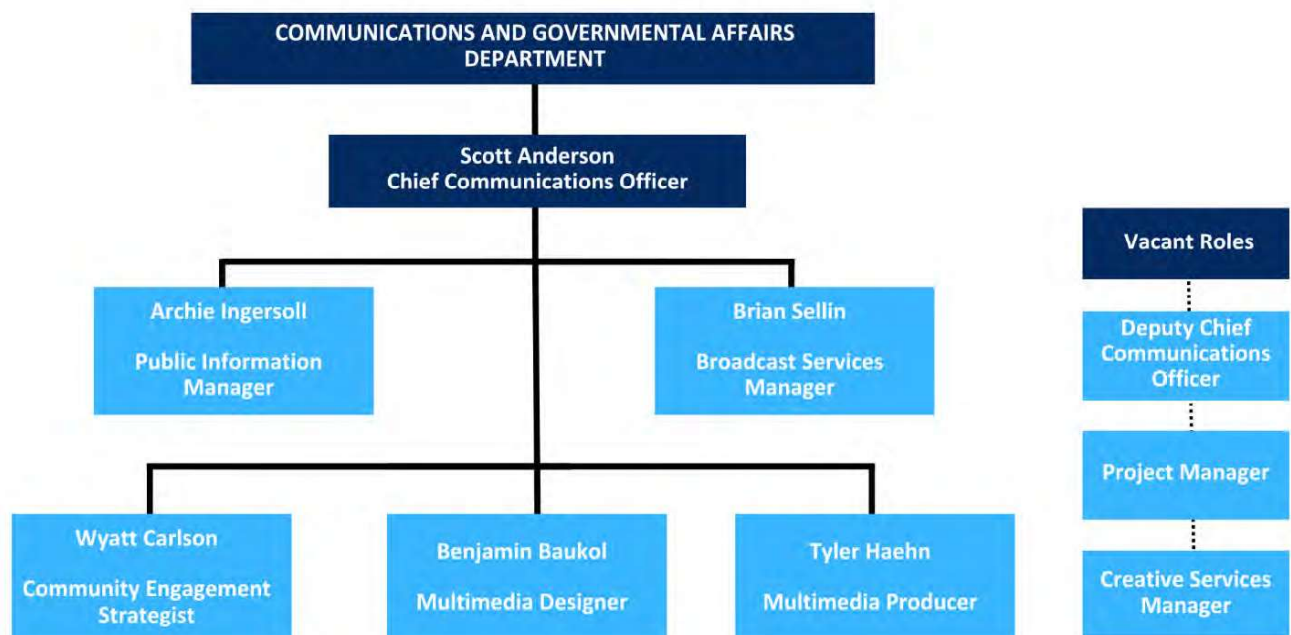
Department Overview:

The Department of Communications & Governmental Affairs serves as the central communications and public engagement resource for The City of Fargo. The department helps ensure residents receive timely, accurate and accessible information about City services, programs and initiatives while providing communications support and technical assistance to all City departments and staff, along with the Mayor, City Commission and volunteer boards and committees.

The department oversees the City's external communications efforts, including media relations, public information, multimedia campaigns, website management, social media channels, branding standards, printed publications, event planning and government-access television operations, including the broadcasting and live streaming of public meetings, news conferences and other community events. The team also supports citizen engagement initiatives and coordinates communication policies and messaging across City departments.

In addition, Communications & Governmental Affairs manages internal communications, emergency and crisis communications, and intergovernmental affairs coordination with local, state and federal partners.

Organization Chart(s):



Current or Emerging Issues:

Data-Informed Communication

The department continues to strengthen its use of analytics and engagement data to better understand community needs, improve outreach strategies and ensure residents receive information in ways that are relevant and effective.

Resident Engagement & Responsiveness

Improving how residents connect with City government remains a key priority. Efforts are focused on streamlining online communication tools and enhancing the City's ability to respond to questions and feedback efficiently.

Civic Participation

The department works to expand opportunities for residents to engage with local government by reducing participation barriers and offering accessible in-person, virtual and digital engagement opportunities.

Digital Accessibility

Ensuring equitable access to public information remains a major focus area. The department is committed to maintaining digital platforms and documents that meet or exceed WCAG 2.1 Level AA accessibility standards.

Other Comments:

Over the past eight months, members of the Communications & Governmental Affairs Department have been looking at ways to find cost savings within our operational scope. These efforts range from restructuring contracts, reviewing, and in some cases eliminating, annual subscriptions, and moving headshots and other professional photographic needs in-house.

While those efforts have realized cost savings of roughly \$150,000, we continue to evaluate our approach to budgeting across the department to responsibly manage resources required to do our jobs while meeting expectations from both internal partners, as well as the residents of the City of Fargo.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Admin/Public Information (0525)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Chief Communication Officer	1					
PT Camera Operator (Temp/Seasonal)						
Multimedia Producer	1					
Creative Services Manager*	1					
Multimedia Designer	1					
Deputy Communications Officer*	1					
Community Engagement Strategist	1					
Project Manager *	1					
Public Information Manager	1					
Department Totals:	8		0	8		0

* Positions are frozen for an undetermined time. Funding not included with 2027 budget.

Broadcast Services (0526)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Broadcast Services Manager	1					
PT Camera Operator (Temp/Seasonal)						
Department Totals:	1		0	1		0

**CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027**

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Communications	Commission Chambers AV	27,000	27,000	475-0525-510.74-10
Communications	Gateway Commons AV	47,000	47,000	475-0525-510.74-10
Communications	Chambers and Gateway Communication Equipment	50,000	25,000	475-0525-510.74-10

GENERAL FUND EXPENSE - COMMUNICATIONS - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	593,394	1,014,127	903,238	865,097	650,792	591,048
Benefits	180,498	317,999	264,288	267,470	200,741	171,759
PERSONNEL EXPENSE Total	773,892	1,332,126	1,167,526	1,132,567	851,533	762,807
OPERATING EXPENSE						
Other Services	222,650	207,450	278,059	299,228	279,620	191,010
Energy	1,500	1,500	623	540	1,026	551
Repairs & Maintenance	246,177	239,177	315,252	261,860	230,686	200,531
Supplies	2,000	2,500	2,319	5,787	4,213	1,829
Travel/Education	23,250	22,750	18,504	49,995	34,077	14,326
Professional/Admin	16,837	20,244	26,260	23,184	19,220	13,841
Other/Miscellaneous	2,500	2,500	-	4,750	22,934	14,902
Miscellaneous	12,500	15,000	11,925	20,027	46,959	14,628
Debt Service	-	-	35,734	17,026	16,952	4,101
OPERATING EXPENSE Total	527,414	511,121	688,676	682,397	655,687	455,719
CAPITAL EXPENSE						
Capital	-	-	-	30,000	97,014	63,553
CAPITAL EXPENSE Total	-	-	-	30,000	97,014	63,553
COMMUNICATIONS EXPENSE TOTAL	1,301,306	1,843,247	1,856,202	1,844,964	1,604,234	1,282,079
<i>Annual Change %</i>	<i>-29.40%</i>	<i>-0.56%</i>	<i>0.47%</i>	<i>15.01%</i>	<i>25.13%</i>	

GENERAL FUND EXPENSE - COMMUNICATIONS - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE							
Salaries							
101 - 0525 - 403.11 - 00	Full Time Staff	501,571	923,103	815,129	806,713	566,297	577,178
101 - 0525 - 403.11 - 02	Full Time Staff - Full Time Banked Sick	-	4,504	-	4,504	4,293	699
101 - 0525 - 403.12 - 00	Contracted Staff	-	-	-	-	60,423	-
101 - 0526 - 403.11 - 00	Full Time Staff	91,823	86,520	88,109	53,880	-	-
101 - 0525 - 403.11 - 01	Full Time Staff - Full Time - OT	-	-	-	-	18,364	13,171
101 - 0525 - 403.12 - 01	Contracted Staff - Contracted OT	-	-	-	-	1,415	-
	Salaries Total	593,394	1,014,127	903,238	865,097	650,792	591,048
Benefits							
101 - 0525 - 403.20 - 01	Employee Benefits - Health Insurance	92,256	127,606	103,826	107,135	93,074	76,750
101 - 0525 - 403.20 - 03	Employee Benefits - Dental Insurance	2,858	6,108	5,288	5,453	4,046	4,004
101 - 0525 - 403.20 - 04	Employee Benefits - Long Term Disability	669	2,050	1,713	1,909	1,344	1,141
101 - 0525 - 403.20 - 05	Employee Benefits - Auto Allowance	-	900	566	905	902	844
101 - 0525 - 403.21 - 01	Employee Benefits - FICA 6.2%	23,392	55,638	48,761	48,598	38,457	33,757
101 - 0525 - 403.21 - 02	Employee Benefits - Medicare 1.45%	4,793	13,012	11,404	11,366	8,994	8,293
101 - 0525 - 403.22 - 04	Pension Benefits - NDPERS 5.26%	16,563	84,878	66,812	74,651	51,293	44,623
101 - 0525 - 403.22 - 05	Pension Benefits - NDPERS & City Pension	-	3,119	1,858	2,770	2,631	2,347
101 - 0525 - 403.22 - 10	Pension Benefits - NDPERS DC Required Cont.	13,910	-	-	-	-	-
101 - 0526 - 403.20 - 01	Employee Benefits - Health Insurance	10,237	9,306	8,302	5,254	-	-
101 - 0526 - 403.20 - 03	Employee Benefits - Dental Insurance	607	611	613	374	-	-
101 - 0526 - 403.20 - 04	Employee Benefits - Long Term Disability	254	192	210	127	-	-
101 - 0526 - 403.21 - 01	Employee Benefits - FICA 6.2%	5,453	5,322	5,208	3,192	-	-
101 - 0526 - 403.21 - 02	Employee Benefits - Medicare 1.45%	1,275	1,245	1,218	747	-	-
101 - 0526 - 403.22 - 04	Pension Benefits - NDPERS 5.26%	8,231	8,012	8,159	4,989	-	-
101 - 0526 - 403.25 - 00	Workers Compensation	-	-	350	-	-	-
	Benefits Total	180,498	317,999	264,288	267,470	200,741	171,759
	PERSONNEL EXPENSE Total	773,892	1,332,126	1,167,526	1,132,567	851,533	762,807
OPERATING EXPENSE							
Other Services							
101 - 0525 - 403.34 - 15	Technical Services - Computer Services	15,600	42,600	72,327	83,704	71,465	67,131
101 - 0525 - 403.34 - 20	Technical Services - Marketing / Public Relat.	35,500	50,500	59,005	100,532	107,919	42,107
101 - 0525 - 403.34 - 21	Technical Services - Graphic Design/Photography	5,000	27,500	8,333	28,941	30,990	23,629
101 - 0525 - 403.34 - 22	Technical Services - Web	97,000	18,800	29,317	24,301	17,722	12,420
101 - 0525 - 403.34 - 23	Technical Services - SOFTWARE	29,500	18,800	59,275	24,301	17,722	12,420
101 - 0525 - 403.38 - 88	Other Services - Programming	-	-	200	5,100	5,000	3,180
101 - 0525 - 403.38 - 99	Other Services - Other Services	20,750	40,750	33,904	32,349	28,802	30,123
101 - 0526 - 403.38 - 88	Other Services - Programming	2,500	5,000	6,900	-	-	-
101 - 0526 - 403.38 - 99	Other Services - Other Services	16,800	3,500	8,798	-	-	-
	Other Services Total	222,650	207,450	278,059	299,228	279,620	191,010
Energy							
101 - 0525 - 403.62 - 10	Energy - Gasoline	1,500	1,500	623	540	1,026	551
	Energy Total	1,500	1,500	623	540	1,026	551
Repairs & Maintenance							
101 - 0525 - 403.43 - 50	Repair and Maintenance - Maintenance Service Cont.	-	-	-	243,458	216,186	189,997
101 - 0526 - 403.43 - 50	Repair and Maintenance - Maintenance Service Cont.	222,427	222,427	305,355	-	-	-

GENERAL FUND EXPENSE - COMMUNICATIONS - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 0525 - 403.43 - 20 Repair and Maintenance - General Equip Repair	3,750	1,750	-	18,402	14,201	10,534
	101 - 0525 - 403.43 - 21 Repair and Maintenance - Computer Equip Repair	-	-	-	-	299	-
	101 - 0526 - 403.43 - 20 Repair and Maintenance - General Equip Repair	20,000	15,000	9,897	-	-	-
	Repairs & Maintenance Total	246,177	239,177	315,252	261,860	230,686	200,531
	Supplies						
	101 - 0525 - 403.61 - 10 General Supplies - Office Supplies	1,500	2,000	955	1,982	3,962	1,829
	101 - 0525 - 403.61 - 50 General Supplies - Postage	500	500	110	114	251	-
	101 - 0525 - 403.64 - 10 Clothing - Uniforms / Clothing	-	-	1,254	3,691	-	-
	Supplies Total	2,000	2,500	2,319	5,787	4,213	1,829
	Travel/Education						
	101 - 0525 - 403.56 - 60 In State Travel - In State Travel Expenses	1,500	1,500	338	826	308	543
	101 - 0525 - 403.57 - 60 Out of State Travel - Out of State Travel Exp	9,000	8,500	10,976	24,779	20,366	8,685
	101 - 0525 - 403.59 - 10 Education - Due & Membership Instate	2,250	2,250	775	2,303	365	1,553
	101 - 0525 - 403.59 - 11 Education - Dues/Membership Outstate	4,000	4,000	1,345	3,876	2,670	2,620
	101 - 0525 - 403.59 - 20 Education - Seminar & Conf. Instate	-	-	149	1,337	655	-
	101 - 0525 - 403.59 - 21 Education - Seminar & Conf. Outstate	5,000	5,000	4,739	14,446	7,822	870
	101 - 0525 - 403.59 - 30 Education - Reference Materials	1,500	1,500	182	2,428	1,891	55
	Travel/Education Total	23,250	22,750	18,504	49,995	34,077	14,326
	Professional/Admin						
	101 - 0525 - 403.52 - 20 Insurance - Automobile Liability	902	783	746	650	676	-
	101 - 0525 - 403.52 - 30 Insurance - General Liability	3,975	4,501	4,287	3,636	3,262	1,904
	101 - 0525 - 403.53 - 20 Communications - Cellular Phone Service	10,460	13,460	9,225	14,157	10,893	8,925
	101 - 0525 - 403.54 - 10 Advertising - Legal Publications	-	-	9,897	-	-	92
	101 - 0525 - 403.55 - 10 Printing & Publishing - Custom Printed Forms	1,500	1,000	1,058	1,155	1,040	447
	101 - 0525 - 403.55 - 30 Printing & Publishing - Printing / Binding / Rep.	-	500	1,047	3,586	3,349	2,473
	Professional/Admin Total	16,837	20,244	26,260	23,184	19,220	13,841
	Other/Miscellaneous						
	101 - 0525 - 403.44 - 30 Rentals - Operating Leases	-	-	-	4,250	149	(505)
	101 - 0525 - 403.44 - 97 Rentals - Subscriptions - GASB 96	-	-	-	-	22,203	-
	101 - 0525 - 403.44 - 98 Rentals - NON - LEASE COMPONENT	-	-	-	-	582	291
	101 - 0525 - 403.44 - 99 Rentals - LEASES	-	-	-	-	-	15,116
	101 - 0526 - 403.44 - 30 Rentals - Operating Leases	2,500	2,500	-	-	-	-
	101 - 0525 - 403.44 - 20 Rentals - Equip & Vehicle Rent	-	-	-	500	-	-
	Other/Miscellaneous Total	2,500	2,500	-	4,750	22,934	14,902
	Miscellaneous						
	101 - 0525 - 403.68 - 10 Miscellaneous - Miscellaneous	7,500	10,000	7,403	20,000	46,959	14,628
	101 - 0526 - 403.68 - 10 Miscellaneous - Miscellaneous	5,000	5,000	4,522	27	-	-
	Miscellaneous Total	12,500	15,000	11,925	20,027	46,959	14,628
	Debt Service						
	101 - 0525 - 403.80 - 21 Debt Service - EXPENDITURE: INTERST	-	-	1,793	623	393	142
	101 - 0525 - 403.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	3,104	5,450	5,309	3,959
	101 - 0525 - 403.80 - 92 Debt Service - Subscription Principal	-	-	28,337	10,953	11,250	-
	101 - 0526 - 403.80 - 21 Debt Service - EXPENDITURE: INTERST	0	-	61	-	-	-
	101 - 0526 - 403.80 - 91 Debt Service - FINANCING PRINCIPAL	0	-	2,439	-	-	-
	Debt Service Total	-	-	35,734	17,026	16,952	4,101
	OPERATING EXPENSE Total	527,414	511,121	688,676	682,397	655,687	455,719
	CAPITAL EXPENSE						

GENERAL FUND EXPENSE - COMMUNICATIONS - DETAIL

Fund 101		Preliminary						
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals		
Capital								
101 - 0525 - 403.74 - 30	Capital Outlay - Furniture & Fixtures	-	-	-	-	-		19,619
101 - 0525 - 403.74 - 11	Capital Outlay - Computer Equip	-	-	-	-	49,513		43,934
Capital Total		-	-	-	30,000	97,014		63,553
CAPITAL EXPENSE Total		-	-	-	30,000	97,014		63,553
COMMUNICATIONS EXPENSE Total		1,301,306	1,843,247	1,856,202	1,844,964	1,604,234		1,282,079

HUMAN RESOURCES

Department Overview:

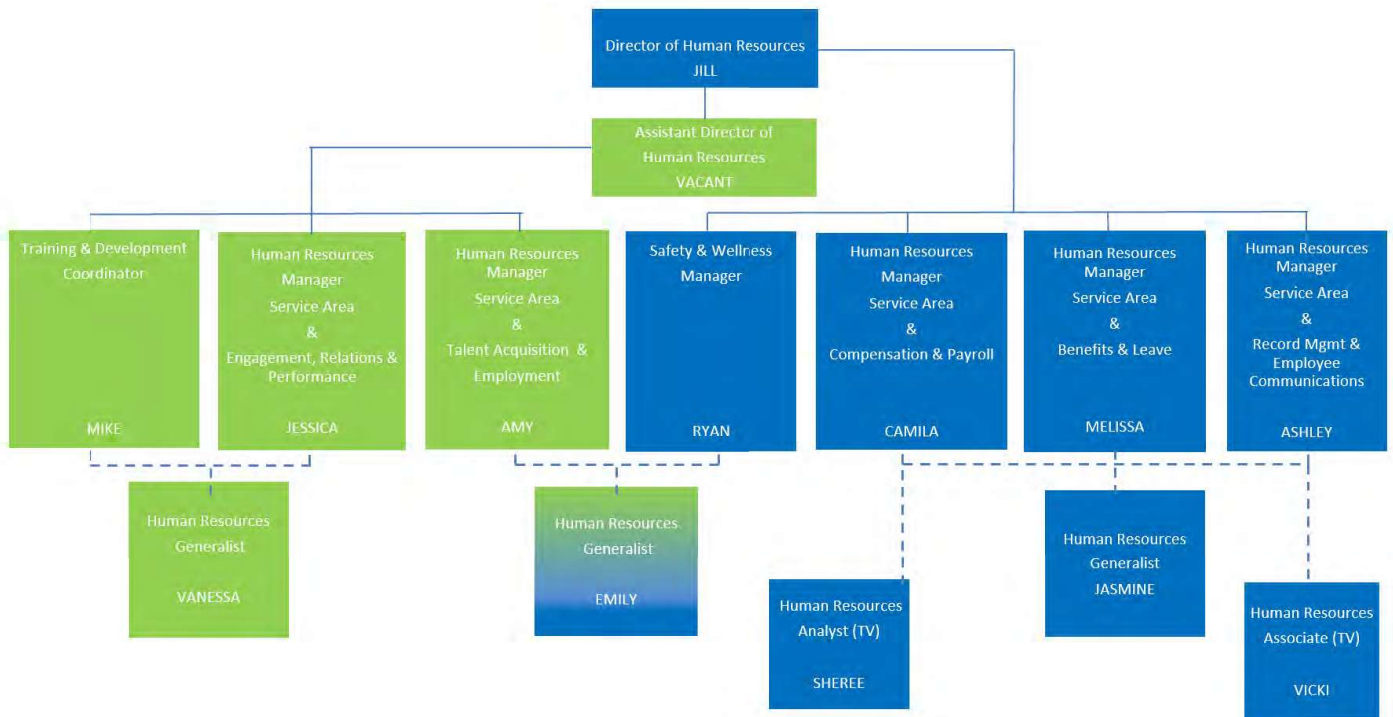
The Human Resources Department is responsible for the direction of all human resource programs including the following:

- Recruiting and Promotional Processes
- New Employee Onboarding & Orientation
- Compensation
- Job Classification
- Job Descriptions
- Benefit Administration
- Leave Administration
- Policy Development
- Performance Management
- Employee Relations
- Employee Engagement
- Safety, Wellness and WSI Administration
- Drug-Free Workplace Administration
- Training and Development
- Compliance with Federal, state, and local laws and regulations

Current or Emerging Issues:

- **Employee Engagement**
The first Employee Engagement Initiative for City of Fargo employees was launched in 2025 beginning with an employee engagement survey. The survey results provided city leadership with the data needed to determine focus areas for continuous improvement in the overall employee experience. Employee discussion groups and action planning will continue throughout 2026 and into 2027 when the next survey will be launched to measure our progress.
- **Compensation**
The HR Team developed a compensation philosophy and strategy in collaboration with City Administration and department leaders. Compensation is a key factor in recruitment and retention of our workforce and will remain a focus for the team as we explore options for a new city-wide pay plan that is market competitive.
- **Enterprise Resource Planning (ERP) & UKG Dimensions**
In collaboration with the Finance and IS Teams, the HR Team will be implementing a new ERP, including payroll and human resources functions. We will also be converting from our current timekeeping system, UKG Workforce Central to UKG Workforce Management in 2026.

Human Resources Organizational Chart





Human Resources

Mission, Vision, and Values

Values

We will respect each other and all stakeholders by delivering honest and empathetic customer service.

We commit to develop and maintain a culture that values the health, safety and equitable treatment of all stakeholders.

We are accountable for assuring quality services are delivered in a simple, clear, and concise manner.

We will strive to be good stewards of human and financial resources through innovation and efficiency.

Mission

We lead the effort to engage and support the City of Fargo by providing superior Human Resources services to applicants, employees, and retirees.

Vision

Strive to be an employer of choice through collaboration, engagement, and development in order to deliver an exceptional career experience for the people serving the great City of Fargo.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Human Resources (0515)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
HR Manager @	5					
HR Director	1					
Assistant HR Director*	0					
Safety Manager	1					
Training & Development Coordinator	1					
HR Generalist @	3					
Civil Service Commissioner (EO)						
Department Totals:	11		0	11		0

* Reclassed to HR Manager. September will reclass Training & Dev to Assistant HR Director
@ 1 HR Manager and 1 HR Generalist - work related to Transit is billed back to Transit.

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING
GENERAL FUND					
Human Resources	101-0515	Human Resources Associate	1.00	93139	93139
	101-0515	Reclassification/Market Adjustments		2253	2253

GENERAL FUND EXPENSE - HUMAN RESOURCES - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	1,181,069	1,114,091	984,108	970,672	858,528	760,685
Benefits	385,159	307,893	288,003	271,745	242,848	225,548
PERSONNEL EXPENSE Total	1,566,228	1,421,984	1,272,111	1,242,417	1,101,376	986,233
OPERATING EXPENSE						
Other Services	414,810	357,500	400,676	361,190	281,056	338,955
Supplies	6,600	6,600	6,331	6,503	5,802	7,227
Travel/Education	62,025	53,525	34,476	47,217	44,662	35,755
Professional/Admin	56,894	56,737	39,751	43,993	54,462	59,809
Other/Miscellaneous	5,500	4,500	5,463	4,993	6,845	1,993
Miscellaneous	38,500	15,000	4,219	10,509	7,178	38,324
Debt Service	-	-	-	-	-	2,364
OPERATING EXPENSE Total	584,329	493,862	490,916	474,405	400,005	484,427
HUMAN RESOURCES EXPENSE TOTAL	2,150,557	1,915,846	1,763,027	1,716,822	1,501,381	1,470,660
<i>Annual Change %</i>	<i>12.25%</i>	<i>8.67%</i>	<i>2.69%</i>	<i>14.35%</i>	<i>2.09%</i>	

GENERAL FUND EXPENSE - HUMAN RESOURCES - DETAIL

Fund 101		Preliminary	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE								
PERSONNEL EXPENSE								
Salaries								
101 - 0515 - 405.11 - 00	Full Time Staff		1,161,080	1,065,148	945,690	938,138	827,143	739,159
101 - 0515 - 405.11 - 01	Full Time Staff - Full Time - OT		3,682	3,682	777	415	255	221
101 - 0515 - 405.11 - 02	Full Time Staff - Full Time Banked Sick		-	-	-	-	710	308
101 - 0515 - 405.14 - 00	Temporary/Seasonal		16,307	45,261	37,641	32,119	30,420	20,997
	Salaries Total		1,181,069	1,114,091	984,108	970,672	858,528	760,685
Benefits								
101 - 0515 - 405.20 - 01	Employee Benefits - Health Insurance		213,089	101,062	103,904	93,226	102,719	100,738
101 - 0515 - 405.20 - 03	Employee Benefits - Dental Insurance		6,224	5,650	5,825	5,476	4,209	4,238
101 - 0515 - 405.20 - 04	Employee Benefits - Long Term Disability		2,058	2,088	2,207	2,234	1,779	1,597
101 - 0515 - 405.20 - 05	Employee Benefits - Auto Allowance		900	900	909	905	902	902
101 - 0515 - 405.21 - 01	Employee Benefits - FICA 6.2%		62,046	66,186	58,707	57,627	50,200	43,925
101 - 0515 - 405.21 - 02	Employee Benefits - Medicare 1.45%		14,510	15,479	13,751	13,478	11,740	10,340
101 - 0515 - 405.22 - 04	Pension Benefits - NDPERS Pension 8.12%		53,223	86,120	78,299	87,030	68,251	60,863
101 - 0515 - 405.22 - 05	Pension Benefits - NDPERS/City Pens. 1.88%		3,352	3,352	3,267	3,131	3,048	2,945
101 - 0515 - 405.22 - 10	Pension Benefits - NDPERS DC Required Cont.		24,031	6,528	4,967	-	-	-
101 - 0515 - 405.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.		5,726	528	690	-	-	-
101 - 0515 - 405.23 - 00	Employee Referral Bonus		-	20,000	15,477	8,638	-	-
	Benefits Total		385,159	307,893	288,003	271,745	242,848	225,548
	PERSONNEL EXPENSE Total		1,566,228	1,421,984	1,272,111	1,242,417	1,101,376	986,233
OPERATING EXPENSE								
Other Services								
101 - 0515 - 405.33 - 25	Other Services - Legal Services		-	-	29,293	-	12,992	-
101 - 0515 - 405.33 - 50	Other Services - Doctors		246,560	200,500	226,935	218,534	158,061	218,717
101 - 0515 - 405.33 - 68	Other Services - Drug Testing		28,000	23,000	20,751	25,150	12,858	15,095
101 - 0515 - 405.33 - 69	Other Services - Employee Assistance Prog.		34,000	32,000	31,050	31,916	30,210	30,660
101 - 0515 - 405.33 - 82	Other Services - Investigations		18,500	18,500	16,019	18,428	18,512	15,845
101 - 0515 - 405.34 - 25	Technical Services - Flex Benefit Plan Admin		17,750	16,500	27,340	15,455	15,575	16,891
101 - 0515 - 405.38 - 15	Other Services - Health Plan Svc. BPA		-	-	-	-	-	241
101 - 0515 - 405.38 - 99	Other Services - Other Services		70,000	67,000	49,288	51,707	32,848	41,506
	Other Services Total		414,810	357,500	400,676	361,190	281,056	338,955
Supplies								
101 - 0515 - 405.61 - 10	General Supplies - Office Supplies		6,500	6,500	6,331	6,443	5,802	7,159
101 - 0515 - 405.61 - 50	General Supplies - Postage		100	100	-	60	-	68
	Supplies Total		6,600	6,600	6,331	6,503	5,802	7,227
Travel/Education								
101 - 0515 - 405.56 - 50	In State Travel - Mileage Reimbursements		375	375	301	384	335	31
101 - 0515 - 405.56 - 60	In State Travel - In State Travel Expenses		500	500	150	-	814	-
101 - 0515 - 405.57 - 60	Out of State Travel - Out of State Travel Exp		5,000	5,000	-	-	1,414	-
101 - 0515 - 405.59 - 10	Education - Due & Membership Instate		2,500	2,500	1,075	2,230	940	1,179
101 - 0515 - 405.59 - 11	Education - Dues/Membership Outstate		3,750	3,750	2,093	3,050	2,139	1,996
101 - 0515 - 405.59 - 20	Education - Seminar & Conf. Instate		2,250	1,250	1,592	4,917	2,316	1,272
101 - 0515 - 405.59 - 21	Education - Seminar & Conf. Outstate		2,150	2,150	525	-	2,025	-

GENERAL FUND EXPENSE - HUMAN RESOURCES - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 0515 - 405.59 - 30 Education - Reference Materials	4,000	4,000	4,049	3,949	3,849	399
	101 - 0515 - 405.59 - 40 Education - Tuition Reimbursement	21,500	21,500	19,394	22,000	18,398	15,900
	101 - 0515 - 405.59 - 50 Education - Training	20,000	12,500	5,297	10,687	12,432	14,978
	Travel/Education Total	62,025	53,525	34,476	47,217	44,662	35,755
	Professional/Admin						
	101 - 0515 - 405.52 - 30 Insurance - General Liability	4,174	4,017	3,826	3,468	3,483	3,007
	101 - 0515 - 405.53 - 20 Communications - Cellular Phone Service	4,720	4,720	4,078	4,601	4,712	4,038
	101 - 0515 - 405.54 - 30 Advertising - Recruitment	48,000	48,000	31,847	35,924	46,267	52,356
	101 - 0515 - 405.55 - 10 Printing & Publishing - Custom Printed Forms	-	-	-	-	-	408
	Professional/Admin Total	56,894	56,737	39,751	43,993	54,462	59,809
	Other/Miscellaneous						
	101 - 0515 - 405.44 - 30 Rentals - Operating Leases	5,500	4,500	5,463	4,993	6,845	1,114
	101 - 0515 - 405.44 - 98 Rentals - NON - LEASE COMPONENT	-	-	-	-	-	879
	Other/Miscellaneous Total	5,500	4,500	5,463	4,993	6,845	1,993
	Miscellaneous						
	101 - 0515 - 405.68 - 50 Miscellaneous - Safety Compliance	17,500	7,500	563	4,046	1,915	27,208
	101 - 0515 - 405.68 - 80 Miscellaneous - Employee Recognition	2,500	2,500	2,406	2,663	3,438	5,582
	101 - 0515 - 405.68 - 81 Miscellaneous - Employee Wellness Program	5,000	5,000	1,250	3,800	1,825	5,534
	101 - 0515 - 405.99 - 00 Unallocated	13,500	-	-	-	-	-
	Miscellaneous Total	38,500	15,000	4,219	10,509	7,178	38,324
	Debt Service						
	101 - 0515 - 405.80 - 21 Debt Service - Interest on Other Debt	-	-	-	-	-	8
	101 - 0515 - 405.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	-	-	-	2,356
	Debt Service Total	-	-	-	-	-	2,364
	OPERATING EXPENSE Total	584,329	493,862	490,916	474,405	400,005	484,427
	HUMAN RESOURCES EXPENSE Total	2,150,557	1,915,846	1,763,027	1,716,822	1,501,381	1,470,660

INFORMATION SERVICES

Department Overview:

The Information Services (IS) Department consists of six functional teams: **Desktop Services**, **Business Services**, **Public Safety Services**, **GIS Services**, **Network Services**, and **Cybersecurity Services**. Together, these teams provide the technical infrastructure, application support, cybersecurity protections, and operational continuity required for City of Fargo departments to deliver services to the public.

Desktop Services is the primary entry point for technology support across the City. The team manages all incoming service requests and routes them to the appropriate IS team when needed. They directly support and maintain end-user devices including desktops, laptops, tablets, phones, and related peripherals. Issues related to these devices are typically resolved directly by the Desktop Services staff.

Business Services develops, maintains, and supports City websites, custom applications, and system-to-system integrations. They ensure that critical workflows remain stable and that applications evolve along with departmental needs. Key supported systems include: FargoND.gov, FargoOne, ProFargo, SPA – Scheduling Payroll Application, PACE – Project Administration for City Engineers, and other department-specific solutions and integrations. This team provides essential continuity for applications used daily throughout the City.

Public Safety Services supports the CAD/RMS [Computer Aided Dispatch/Records Management System] platforms used by the Red River Regional Dispatch Center (RRRDC). This team is funded by RRRDC and maintains several mission-critical systems required for dispatch operations. In addition to core CAD/RMS support, the team assists RRRDC JPA Member agencies with peripheral systems that integrate with Dispatch's infrastructure.

The **Geographic Information Systems (GIS)** team manages and supports the City's ESRI platform. These systems enable detailed mapping and inventory of City infrastructure.

Examples include:

- **Underground assets:** pipes, valves, conduits, fiber, vaults, and other City-owned utilities
- **Above-ground assets:** parcel boundaries, buildings, land-use features, and other public information

GIS is critical for utility operations, engineering workflows, long-term infrastructure planning, and public safety systems.

Network Services maintains the City's core technology infrastructure, including:

- Network connectivity
- Telephony systems
- Servers and storage platforms
- Administration of major hosted solutions
- Etc.

This team ensures that essential City services remain available and performant, supporting both day-to-day operations and high-availability environments.

Cybersecurity Services administers all City cybersecurity systems, interfaces with cybersecurity vendors, and monitors compliance with multiple regulatory frameworks, including:

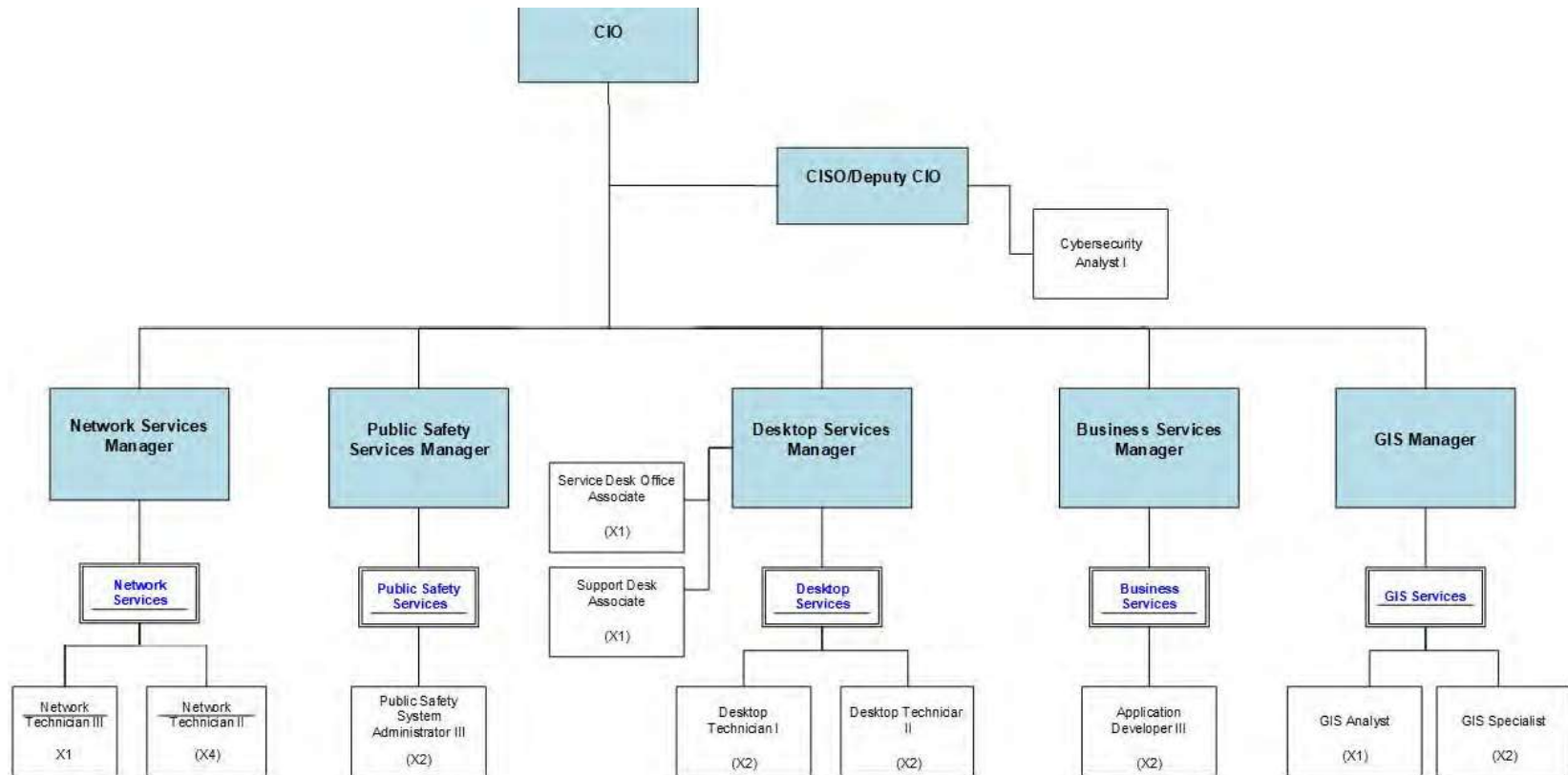
- CJIS – Criminal Justice Information Services
- PCI DSS – Payment Card Industry Data Security Standard
- HIPAA – Health Insurance Portability and Accountability Act

The team also benchmarks the City against industry best-practice frameworks such as:

- NIST Cybersecurity Framework
- CIS Critical Security Controls
- NIST Privacy Framework

This ensures the City maintains a strong and evolving security posture.

Organization Chart(s):



Current or Emerging Issues:

Balancing Rising Technology Costs with Budget Constraints

Technology pricing continues to escalate—especially for specialized software, cloud platforms, and hardware—while budgets remain constrained.

Aging Equipment

The cost of replacing outdated hardware is rising sharply. Older systems often become unsupportable, harder to maintain, and pose increasing cybersecurity risks.

Escalating Subscription Costs

Many software vendors are shifting from capital purchases to subscription models with recurring annual or monthly fees. Vendors often provide limited advance notice of price increases, making budgeting difficult.

Application & System Updates

As vendors modernize their products, IS must update integrations and connected workflows.

Example: ESRI's migration to a new framework improves capabilities but requires extensive work to update existing applications and internal tools.

Cybersecurity Threats

Cyber threats continue to increase in sophistication—especially AI-enabled attacks. Cloud adoption also introduces new risks that must be managed carefully.

The City has leveraged grant funding to deploy strong defensive tools, but as grant periods end, IS must evaluate which solutions can be sustained within budget while maintaining a secure posture.

Major Projects

Application Go-Live Timeline

Several major systems are scheduled to go live over the next 6–18 months:

- **Tyler ERP (Financials):** Launching within the next six months; replaces the current financial system.
- **UKG (Time & Attendance):** Launching within the same period for most City employees.

- **Catalis (CAMA/Assessment):** Launching Q3 2027 to support parcel management and assessor workflows.

Core System Replacements

Two major infrastructure replacements are approaching:

- **Storage System (SAN):** Reaches end-of-life July 2028; replacement required prior to that date.
- **On-Premises Phone System:** Reaches end-of-life in 2029; replacement planned for late 2028 or early 2029.

Microsoft Office 365 Migration

Due to Microsoft's changes to on-premises Exchange, migrating fully to Microsoft 365 is now the fiscally responsible path forward. IS will complete migration of remaining staff during the second half of 2026.

After-Hours Support

Network Services provides 24×7 support for:

- Red River Regional Dispatch Center
- Fargo Police Department
- Fargo Fire Department

Additional after-hours assistance is provided to the Library, Solid Waste, and other departments that operate outside standard business hours.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

IS (0520)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Service Desk Office Associate	1					
Tech Support Desk Associate	1					
Chief Info Officer	1					
IS Manager	4					
Chief Information Security Officer / Deputy Chief Info Officer	1					
Cybersecurity Analyst I @	1					
Desktop Technician I	2					
Applications Developer III	2					
Desktop Technician II	2					
Server Network Technician II	5					
Server Network Technician III	1					
GIS Specialist & Address Coordinator	1					
GIS Specialist & Utility Data Coordinator @	1					
GIS Analyst	1					
Department Totals:	24	0		24	0	

@ Position fully or partially funded by Utility.

IS (0523)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
IS Manager	1					
Public Safety System Administrator III	2					
Department Totals:	3	0		3	0	

**CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027**

- * This purchase is funded with Public Safety Sales Tax.
 # This request is funded through the respective department's Operating budget.
 @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Information Systems	Desktops/Laptops	1,285,000	595,000	475-0520-510.74-10
Information Systems	Storage (SAN)	800,000	400,000	475-0520-510.74-10
Information Systems	Network Equipment	410,000	200,000	475-0520-510.74-10
Information Systems	GIS Development Support	80,000		
Information Systems	Misc Costs	75,000		# \$37,5000
Information Systems	Threatlocker cybersecurity software	40,000	40,000	475-0520-510.74-10
Information Systems	Conversion to Utility Network	30,000	30,000	475-0520-510.74-10
Information Systems	EagleView Imagery	30,000	48,000	475-0520-510.74-10
Information Systems	NVR Total	180,000	180,000	475-0520-510.74-10
Information Systems	Migration to Parcel Fabric	15,000	15,000	475-0520-510.74-10
Information Systems	UPS Total	10,000		#
Information Systems	Misc Hardware Total	9,000		#
Information Systems	Monitor	3,000		#
Information Systems	10Gb Backbone SFPs	3,000		#

GENERAL FUND EXPENSE - INFORMATION SERVICES - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	2,704,503	2,589,002	2,482,350	2,302,329	1,871,796	1,765,770
Benefits	878,728	828,501	766,117	719,441	568,810	540,385
PERSONNEL EXPENSE Total	3,583,231	3,417,503	3,248,467	3,021,770	2,440,606	2,306,155
OPERATING EXPENSE						
Other Services	264,000	264,000	156,233	224,230	221,831	299,535
Energy	1,050	1,050	1,127	963	1,172	1,054
Repairs & Maintenance	1,986,179	1,799,179	1,698,184	1,289,506	1,131,588	1,046,751
Supplies	72,000	9,500	6,804	7,384	4,066	5,388
Travel/Education	21,550	21,550	21,239	16,579	31,597	30,059
Professional/Admin	179,163	178,238	185,158	175,062	162,998	169,204
Other/Miscellaneous	-	-	-	1,215,350	463,154	-
Miscellaneous	2,750	2,750	1,211	2,356	830	-
Debt Service	-	-	367,137	420,601	121,699	-
OPERATING EXPENSE Total	2,526,692	2,276,267	2,437,093	3,352,031	2,138,935	1,551,991
CAPITAL EXPENSE						
Capital	-	-	549,234	511,913	7,261	22,799
CAPITAL EXPENSE Total	-	-	549,234	511,913	7,261	22,799
IFORMATION SERVICES EXPENSE TOTAL	6,109,923	5,693,770	6,234,794	6,885,714	4,586,802	3,880,945
<i>Annual Change %</i>	<i>6.65%</i>	<i>-8.68%</i>	<i>-9.45%</i>	<i>50.12%</i>	<i>18.19%</i>	

GENERAL FUND EXPENSE - INFORMATION SERVICES - DETAIL

Fund 101		Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE		2027 Budget					
PERSONNEL EXPENSE							
Salaries							
101 - 0520 - 409.11 - 00	Full Time Staff	2,304,831	2,205,880	2,099,934	1,952,301	1,809,390	1,721,441
101 - 0520 - 409.11 - 01	Full Time Staff - Full Time - OT	15,882	15,882	39,166	17,748	15,270	20,971
101 - 0520 - 409.11 - 02	Full Time Staff - Full Time Banked Sick	17,958	15,724	17,959	15,724	13,542	10,904
101 - 0520 - 409.14 - 00	PT Seasonal No Benefits	15,974	15,974	3,557	13,878	33,594	12,454
101 - 0523 - 409.11 - 00	Full Time Staff	349,859	335,542	321,734	302,678	-	-
Salaries Total		2,704,503	2,589,002	2,482,350	2,302,329	1,871,796	1,765,770
Benefits							
101 - 0520 - 409.20 - 01	Employee Benefits - Health Insurance	375,258	331,839	291,511	271,184	257,481	239,026
101 - 0520 - 409.20 - 03	Employee Benefits - Dental Insurance	12,751	12,216	12,832	11,322	10,573	10,679
101 - 0520 - 409.20 - 04	Employee Benefits - Long Term Disability	5,076	4,964	4,967	4,604	3,864	3,613
101 - 0520 - 409.20 - 05	Employee Benefits - Auto Allowance	900	900	902	905	902	902
101 - 0520 - 409.21 - 01	Employee Benefits - FICA 6.2%	134,188	131,315	127,300	117,724	109,631	102,700
101 - 0520 - 409.21 - 02	Employee Benefits - Medicare 1.45%	31,383	30,779	29,826	27,610	25,787	24,307
101 - 0520 - 409.22 - 04	Pension Benefits - NDPERS Pension 5.12%	196,775	204,265	192,533	180,574	149,334	138,676
101 - 0520 - 409.22 - 05	Pension Benefits - NDPERS/City Pension .88%	12,491	12,491	12,150	11,598	11,238	11,011
101 - 0520 - 409.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	-	9,471
101 - 0520 - 409.22 - 10	Pension Benefits - NDPERS DC Required Cont.	5,586	-	1,069	-	-	-
101 - 0520 - 409.24 - 00	Unemployment Compensation	-	-	-	432	-	-
101 - 0523 - 409.20 - 01	Employee Benefits - Health Insurance	45,229	41,117	36,682	40,819	-	-
101 - 0523 - 409.20 - 03	Employee Benefits - Dental Insurance	1,822	1,832	1,838	1,653	-	-
101 - 0523 - 409.20 - 04	Employee Benefits - Long Term Disability	793	757	761	718	-	-
101 - 0523 - 409.21 - 01	Employee Benefits - FICA 6.2%	20,354	20,225	19,413	18,096	-	-
101 - 0523 - 409.21 - 02	Employee Benefits - Medicare 1.45%	4,760	4,730	4,540	4,232	-	-
101 - 0523 - 409.22 - 04	Pension Benefits - NDPERS Pension 5.12%	31,362	31,071	29,793	27,970	-	-
Benefits Total		878,728	828,501	766,117	719,441	568,810	540,385
PERSONNEL EXPENSE Total		3,583,231	3,417,503	3,248,467	3,021,770	2,440,606	2,306,155
OPERATING EXPENSE							
Other Services							
101 - 0520 - 409.33 - 71	Other Services - Temp. Other Personnel	20,000	20,000	-	-	-	3,548
101 - 0520 - 409.34 - 10	Technical Services - Communications	4,000	4,000	-	3,379	2,048	3,555
101 - 0520 - 409.34 - 13	Technical Services - ISeries Support	180,000	180,000	141,000	160,933	209,327	289,716
101 - 0520 - 409.34 - 15	Technical Services - Computer Services	60,000	60,000	13,932	59,793	10,051	2,716
101 - 0520 - 409.34 - 16	Technical Services - Software Development	-	-	-	30	-	-
101 - 0520 - 409.38 - 99	Other Services - Other Services	-	-	1,301	95	405	-
Other Services Total		264,000	264,000	156,233	224,230	221,831	299,535
Energy							
101 - 0520 - 409.62 - 10	Energy - Gasoline	1,050	1,050	1,127	963	1,172	1,054
Energy Total		1,050	1,050	1,127	963	1,172	1,054
Repairs & Maintenance							
101 - 0520 - 409.43 - 21	Repair and Maintenance - Computer Equip Rpr	6,179	6,179	3,353	1,675	4,595	3,722
101 - 0520 - 409.43 - 50	Repair and Maintenance - MX Service Cont.	1,900,000	1,748,000	1,615,628	1,254,068	1,126,993	1,043,029
101 - 0523 - 409.43 - 50	Repair and Maintenance - MX Service Cont.	80,000	45,000	79,203	33,763	-	-

GENERAL FUND EXPENSE - INFORMATION SERVICES - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Repairs & Maintenance Total		1,986,179	1,799,179	1,698,184	1,289,506	1,131,588	1,046,751
Supplies							
101 - 0520 - 409.61 - 10	General Supplies - Office Supplies	1,500	1,500	870	874	690	702
101 - 0520 - 409.61 - 40	General Supplies - General Supplies	70,500	8,000	5,642	6,439	3,331	4,560
101 - 0520 - 409.61 - 50	General Supplies - Postage	-	-	292	71	45	126
Supplies Total		72,000	9,500	6,804	7,384	4,066	5,388
Travel/Education							
101 - 0520 - 409.56 - 50	In State Travel - Mileage Reimbursements	-	-	40	17	-	4
101 - 0520 - 409.56 - 60	In State Travel - In State Travel Expenses	1,250	1,250	3,031	2,257	868	1,855
101 - 0520 - 409.57 - 60	Out of State Travel - Out of State Travel Exp	11,500	11,500	17,078	11,710	16,892	15,464
101 - 0520 - 409.58 - 10	Travel - Management Travel Instate	1,000	1,000	-	773	-	-
101 - 0520 - 409.59 - 10	Education - Due & Membership Instate	-	-	-	-	535	740
101 - 0520 - 409.59 - 11	Education - Dues/Membership Outstate	500	500	550	368	340	125
101 - 0520 - 409.59 - 20	Education - Seminar & Conf. Instate	600	600	200	640	426	520
101 - 0520 - 409.59 - 21	Education - Seminar & Conf. Outstate	5,500	5,500	300	300	4,751	11,311
101 - 0520 - 409.59 - 30	Education - Reference Materials	1,200	1,200	40	514	7,785	40
Travel/Education Total		21,550	21,550	21,239	16,579	31,597	30,059
Professional/Admin							
101 - 0520 - 409.52 - 20	Insurance - Automobile Liability	1,258	1,092	1,040	907	1,017	867
101 - 0520 - 409.52 - 30	Insurance - General Liability	12,405	11,646	11,091	8,358	8,786	8,654
101 - 0520 - 409.53 - 20	Communications - Cellular Phone Service	14,500	14,500	17,268	14,227	11,794	12,649
101 - 0520 - 409.53 - 60	Communications - Other Communications	151,000	151,000	155,759	151,570	141,401	147,034
Professional/Admin Total		179,163	178,238	185,158	175,062	162,998	169,204
Other/Miscellaneous							
101 - 0520 - 409.44 - 96	Rentals - Non - Subscription Componen	-	-	-	3,000	3,000	-
101 - 0520 - 409.44 - 97	Rentals - Subscriptions - GASB 96	-	-	-	1,212,350	460,154	-
Other/Miscellaneous Total		-	-	-	1,215,350	463,154	-
Miscellaneous							
101 - 0520 - 409.68 - 10	Miscellaneous - Miscellaneous	2,000	2,000	1,211	2,356	708	-
101 - 0520 - 409.68 - 50	Miscellaneous - Safety Compliance	750	750	-	-	122	-
Miscellaneous Total		2,750	2,750	1,211	2,356	830	-
Debt Service							
101 - 0520 - 409.80 - 21	Debt Service - Interest on Other Debt	-	-	28,856	11,328	613	-
101 - 0520 - 409.80 - 92	Debt Service - Subscription Principal	-	-	338,281	409,273	121,086	-
Debt Service Total		-	-	367,137	420,601	121,699	-
OPERATING EXPENSE Total		2,526,692	2,276,267	2,437,093	3,352,031	2,138,935	1,551,991
CAPITAL EXPENSE							
Capital							
101 - 0520 - 409.74 - 12	Capital Outlay - Computer Software	-	-	60,072	21,507	-	-
101 - 0520 - 409.74 - 30	Capital Outlay - Furniture & Fixtures	-	-	10,632	675	7,261	22,799
101 - 0520 - 409.74 - 11	Capital Outlay - Computer Equip	-	-	53,340	104,438	-	-
101 - 0523 - 409.74 - 11	Capital Outlay - Computer Equip	-	-	425,190	385,293	-	-
CAPITAL EXPENSE Total		-	-	549,234	511,913	7,261	22,799
INFORMATION SERVICES EXPENSE Total		6,109,923	5,693,770	6,234,794	6,885,714	4,586,802	3,880,945

FACILITIES MANAGEMENT

Department Overview:

Facilities Management oversees maintenance functions at:

City Hall	Public Works Administration
Skyways	Fargo Cass Public Health
Main, Carlson, and Northport Libraries	Public Safety Building
Municipal Court	Resource and Recovery Center
Police Department Headquarters	Gladys Ray/Detox
Police Department Substation	Harm Reduction
Law Enforcement Training Center	Civic Center/Sky Commons
Eight fire stations	

Facilities Management also does partial maintenance, troubleshooting and/or consultation at:

Newman Outdoor Field	Ground Transportation Center
Four parking ramps/garages	Old Public Health Facility
Old Downtown Engagement Center	

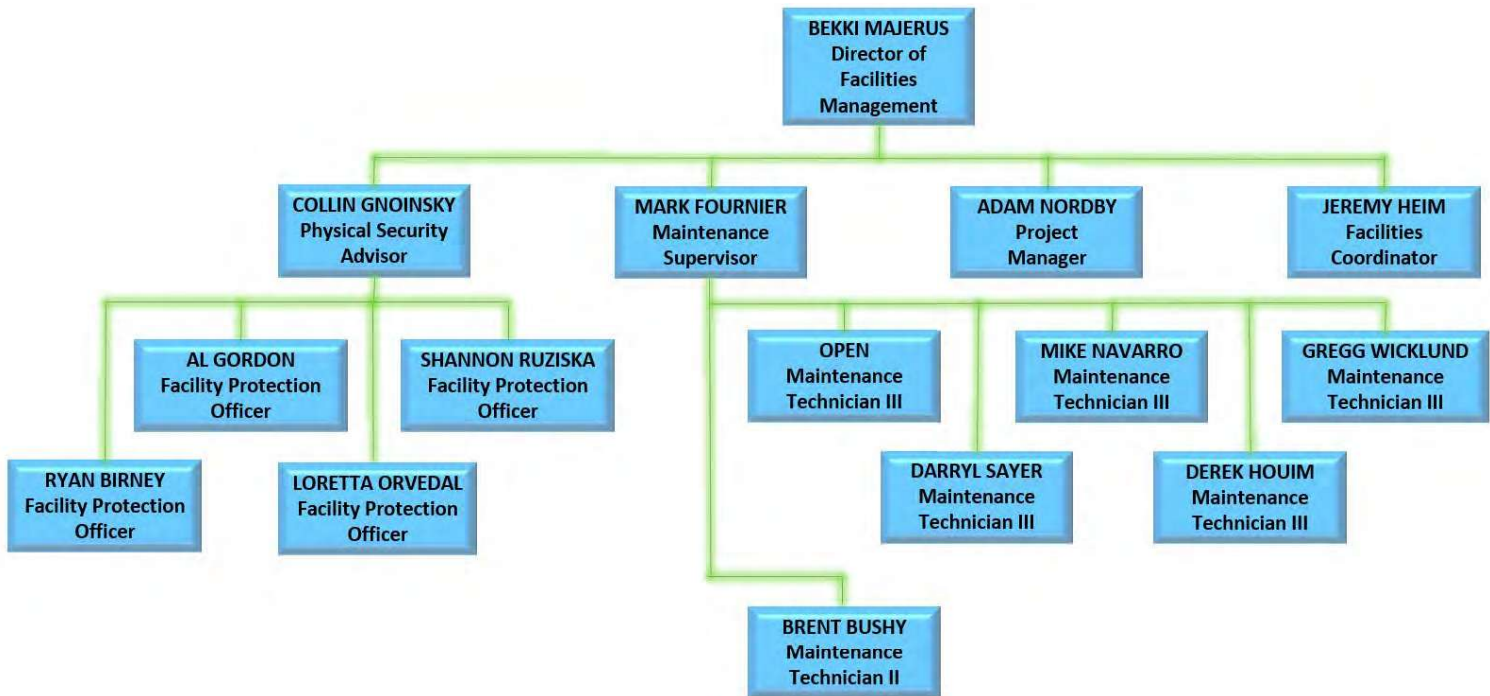
Facilities Management maintains emergency 24-hour on-call status 365 days a year for the facilities listed above.

Maintenance functions include, but are not limited to: HVAC systems, plumbing, electrical, mechanical, roof repairs, carpentry, painting, inspections, testing, security systems, fire alarm systems, fire suppression, emergency generators, fire extinguishers, elevators, grounds keeping, lawn care, snow removal, janitorial services, and parking lot maintenance.

Facilities Management plays various roles in managing capital projects at locations throughout the City.

Physical Security also falls under Facility Management. This team monitors and patrols the main City Hall campus block, issues and manages access cards, and identifies and addresses vulnerabilities throughout City of Fargo facilities.

Organization Chart(s):



Key Strategic Initiatives:

- Creating a Knowledge Library of Facilities Documents, Policies, and Processes
- Consolidating vendor service contracts to negotiate cost savings
- Collaborating with other Divisions to centralize Facilities Management services and develop best practices
- Convert data from the newly implemented Computer Maintenance Management System (CMMS) into a Citywide Facilities Master Plan

Current and Emerging Issues:

- Across the industry, we are seeing large numbers of retirements and a lack of qualified applicants to fill these roles, specifically in the Maintenance Technician position.
- Inflation over the last five years has impacted the costs of goods and services across the industry. Without increases to the department budget, we find ourselves falling behind as we are forced to pick and choose what repairs and maintenance we do.
- Deferred capital replacements continue to build up as budgets are restricted.

**CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027**

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Facilities	Mill/Chipseal Fargo Cass Public Health	167,000		@
Facilities	Mill/Chipseal Police Department	150,000		
Facilities	Security System Replacemnet	2,250,000		
Facilities	City Hall Security Enhancements	203,000		
Facilities	City Hall Parking Lot replacement	464,000		
Facilities	CO2 Sensor Replacement City Hall Parking Lot	23,000		#
Facilities	Vehicle - Pick Up	47,000		
Facilities	Replacement of East Doors at PD	88,000		@
Facilities	Window Tinting - City Hall	97,760		@

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Facilities Management (1050)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Director of Facilities Management	1					
Project Manager	1					
Maintenance Technician II	1					
Maintenance Technician III	5					
PT Labor B/G (Temp/Seasonal)						
Maintenance Supervisor	1					
Facilities Manager	1					
Department Totals:	10	0		10	0	

Physical Security (1055)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Physical Security Advisor	1					
Facility Protection Officer		2.4			4	
Director of Facilities Management						
Department Totals:	1	2.4		3.4	4	

GENERAL FUND EXPENSE - FACILITIES - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	1,168,874	1,117,902	1,069,196	893,701	750,379	643,975
Benefits	433,480	388,380	349,046	302,596	272,969	233,685
PERSONNEL EXPENSE Total	1,602,354	1,506,282	1,418,242	1,196,297	1,023,348	877,660
OPERATING EXPENSE						
Other Services	1,136,516	1,097,016	952,995	900,700	1,006,158	997,771
Energy	248,850	250,850	238,987	206,919	223,487	291,910
Repairs & Maintenance	562,500	450,500	312,172	315,637	355,418	372,596
Supplies	254,250	207,250	139,601	187,043	144,613	145,815
Travel/Education	12,800	13,800	5,284	10,133	20,480	1,440
Professional/Admin	16,633	16,114	15,580	13,738	12,944	11,198
Other/Miscellaneous	3,000	13,000	10,349	5,242	22,590	16,120
Miscellaneous	6,000	7,000	26,172	39,518	44,231	37,957
OPERATING EXPENSE Total	2,240,549	2,055,530	1,701,140	1,678,930	1,829,921	1,874,807
CAPITAL EXPENSE						
Capital	-	-	19,897	1,250	-	-
CAPITAL EXPENSE Total	-	-	19,897	1,250	-	-
FACILITIES EXPENSE TOTAL	3,842,903	3,561,812	3,139,279	2,876,477	2,853,269	2,752,467
<i>Annual Change %</i>	<i>7.89%</i>	<i>13.46%</i>	<i>9.14%</i>	<i>0.81%</i>	<i>3.66%</i>	

GENERAL FUND EXPENSE - FACILITIES - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE							
Salaries							
101 - 1050 - 409.11 - 00	Full Time Staff -	901058.009	875,904	892,744	743,320	653,157	571,123
101 - 1050 - 409.11 - 01	Full Time Staff - Full Time - OT	17065	811	38,103	27,468	29,409	32,030
101 - 1050 - 409.11 - 02	Full Time Staff - Full Time Banked Sick	4775	6,427	7,013	6,427	4,920	3,513
101 - 1050 - 409.13 - 00	Part Time W/ Benefits -	34653.018	-	124,789	116,486	62,737	37,309
101 - 1050 - 409.13 - 01	Part Time W/ Benefits - PT W/ Benefits - OT	0	-	-	-	156	-
101 - 1055 - 409.11 - 00	Full Time Staff -	115522.456	108,911	2,923	-	-	-
101 - 1055 - 409.13 - 00	Part Time W/ Benefits -	95800.42	125,849	3,624	-	-	-
Salaries Total		1,168,874	1,117,902	1,069,196	893,701	750,379	643,975
Benefits							
101 - 1050 - 409.20 - 01	Employee Benefits - Health Insurance	223025	170,920	170,291	149,452	136,075	118,361
101 - 1050 - 409.20 - 03	Employee Benefits - Dental Insurance	6679	6,108	6,525	5,413	4,825	4,730
101 - 1050 - 409.20 - 04	Employee Benefits - Long Term Disability	1850	1,736	2,343	2,004	1,521	1,319
101 - 1050 - 409.20 - 05	Employee Benefits - Auto Allowance	900	900	902	905	902	902
101 - 1050 - 409.21 - 01	Employee Benefits - FICA 6.2%	53646	52,793	62,302	52,368	43,838	37,946
101 - 1050 - 409.21 - 02	Employee Benefits - Medicare 1.45%	12547	12,346	14,571	12,247	10,253	8,875
101 - 1050 - 409.22 - 01	Pension Benefits - City Pension 5.5%	0	-	-	-	-	4,814
101 - 1050 - 409.22 - 04	Pension Benefits - NDPERS Pension 5.12%	66752	71,968	82,799	76,201	59,134	43,483
101 - 1050 - 409.22 - 05	Pension Benefits - NDPERS/City Pension .88%	2744	4,267	4,009	3,756	3,452	3,784
101 - 1050 - 409.22 - 06	Pension Benefits - Actuarial Contributions	0	-	-	-	12,969	9,471
101 - 1050 - 409.22 - 10	Pension Benefits - NDPERS DC Required Cont.	9729	4,666	2,524	-	-	-
101 - 1050 - 409.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	2585	2,661	1,265	-	-	-
101 - 1050 - 409.25 - 00	Workers Compensation -	0	-	-	250	-	-
101 - 1055 - 409.20 - 01	Employee Benefits - Health Insurance	20491.9	26,489	554	-	-	-
101 - 1055 - 409.20 - 03	Employee Benefits - Dental Insurance	911	611	27	-	-	-
101 - 1055 - 409.20 - 04	Employee Benefits - Long Term Disability	470	525	14	-	-	-
101 - 1055 - 409.21 - 01	Employee Benefits - FICA 6.2%	12270	13,285	395	-	-	-
101 - 1055 - 409.21 - 02	Employee Benefits - Medicare 1.45%	2870	3,107	92	-	-	-
101 - 1055 - 409.22 - 04	Pension Benefits - NDPERS Pension 5.12%	16010	15,998	433	-	-	-
Benefits Total		433,480	388,380	349,046	302,596	272,969	233,685
PERSONNEL EXPENSE Total		1,602,354	1,506,282	1,418,242	1,196,297	1,023,348	877,660
OPERATING EXPENSE							
Other Services							
101 - 1050 - 409.33 - 05	Other Services - Engineering Services	5000	5,000	-	1,500	10,422	7,204
101 - 1050 - 409.33 - 10	Other Services - Architectural Services	7500	7,500	2,000	2,800	-	-
101 - 1050 - 409.34 - 05	Technical Services - Electricians	50000	40,000	28,677	28,504	50,379	36,898
101 - 1050 - 409.35 - 01	Facility Services - Window Washing	12000	12,000	11,229	9,524	3,534	3,330
101 - 1050 - 409.38 - 01	Other Services - Air Quality Testing	2500	2,500	500	2,390	885	-
101 - 1050 - 409.38 - 26	Other Services - Pest Control	8000	8,000	5,976	5,704	5,686	4,736
101 - 1050 - 409.38 - 99	Other Services - Other Services	0	-	-	-	-	7,029
101 - 1050 - 409.42 - 05	Cleaning Services - Custodial Services	29500	20,000	19,361	37,079	38,562	13,270
101 - 1050 - 409.42 - 06	Cleaning Services - Cleaning Service Contract	720016	720,016	683,610	667,353	696,442	708,755
101 - 1050 - 409.42 - 10	Cleaning Services - Grounds Maint. Services	114000	94,000	73,211	58,985	51,377	52,448
101 - 1050 - 409.42 - 20	Cleaning Services - Snow Clearing	163000	130,000	106,882	73,000	94,103	120,016

GENERAL FUND EXPENSE - FACILITIES - DETAIL

		Preliminary						
Fund 101		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals	
	101 - 1050 - 409.42 - 21	Cleaning Services - Snow Hauling	0	33,000	18,349	11,478	54,768	44,085
	101 - 1055 - 409.34 - 05	Technical Services - Electricians	5000	5,000	3,200	2,383	-	-
	101 - 1055 - 409.38 - 99	Other Services - Other Services	20000	20,000	-	-	-	-
		Other Services Total	1,136,516	1,097,016	952,995	900,700	1,006,158	997,771
Energy								
	101 - 1050 - 409.41 - 05	Utility Services - Water and Sewer	7500	7,500	7,840	6,484	6,302	5,903
	101 - 1050 - 409.62 - 10	Energy - Gasoline	3750	3,750	3,946	3,231	3,197	3,301
	101 - 1050 - 409.62 - 11	Energy - Diesel Fuel	1700	3,700	1,376	1,197	1,770	3,584
	101 - 1050 - 409.62 - 50	Energy - Natural Gas	50000	50,000	47,924	35,822	47,420	87,681
	101 - 1050 - 409.62 - 51	Energy - Electricity	185000	185,000	172,426	159,419	151,631	170,217
	101 - 1050 - 409.62 - 52	Energy - Propane	900	900	837	766	773	645
	101 - 1050 - 409.62 - 53	Energy - Heating Oil and Coal	0	-	4,638	-	12,394	20,579
		Energy Total	248,850	250,850	238,987	206,919	223,487	291,910
Repairs & Maintenance								
	101 - 1050 - 409.43 - 10	Repair and Maintenance - Building Repairs	356000	277,500	208,859	180,205	232,715	267,912
	101 - 1050 - 409.43 - 11	Repair and Maintenance - Painting/ Carpet/etc	0	24,000	6,110	15,042	28,404	24,250
	101 - 1050 - 409.43 - 50	Repair and Maintenance - MX Service Cont.	179000	125,000	93,842	107,514	91,447	75,316
	101 - 1050 - 409.43 - 90	Repair and Maintenance - Other Repairs	0	-	-	-	2,475	3,660
	101 - 1055 - 409.43 - 10	Repair and Maintenance - Building Repairs	3000	3,000	401	1,530	-	-
	101 - 1055 - 409.43 - 50	Repair and Maintenance - MX Service Cont.	2000	10,000	-	7,781	-	-
	101 - 1055 - 409.43 - 90	Repair and Maintenance - Other Repairs	5000	5,000	-	-	-	-
	101 - 1050 - 409.43 - 20	Repair and Maintenance - General Equip Repair	17500	6,000	2,960	3,565	377	1,458
		Repairs & Maintenance Total	562,500	450,500	312,172	315,637	355,418	372,596
Supplies								
	101 - 1050 - 409.61 - 10	General Supplies - Office Supplies	5200	7,200	3,572	4,302	7,141	8,956
	101 - 1050 - 409.61 - 40	General Supplies - General Supplies	123000	100,000	77,901	94,916	87,661	96,455
	101 - 1050 - 409.61 - 45	General Supplies - Janitorial Supplies	86000	60,000	50,486	50,052	49,811	40,320
	101 - 1050 - 409.61 - 50	General Supplies - Postage	50	50	21	60	-	84
	101 - 1055 - 409.61 - 40	General Supplies - General Supplies	40000	40,000	7,621	37,713	-	-
		Supplies Total	254,250	207,250	139,601	187,043	144,613	145,815
Travel/Education								
	101 - 1050 - 409.56 - 50	In State Travel - Mileage Reimbursements	750	750	10	1,445	670	755
	101 - 1050 - 409.56 - 60	In State Travel - In State Travel Expenses	1000	1,000	-	-	850	615
	101 - 1050 - 409.57 - 60	Out of State Travel - Out of State Travel Exp	5250	5,250	3,492	4,227	10,461	-
	101 - 1050 - 409.59 - 10	Education - Due & Membership Instate	800	800	682	271	-	-
	101 - 1050 - 409.59 - 20	Education - Seminar & Conf. Instate	1000	1,000	-	1,320	8,499	70
	101 - 1050 - 409.59 - 21	Education - Seminar & Conf. Outstate	4000	4,000	-	2,870	-	-
	101 - 1050 - 409.59 - 30	Education - Reference Materials	0	1,000	-	-	-	-
	101 - 1055 - 409.59 - 21	Education - Seminar & Conf. Outstate	0	-	1,100	-	-	-
		Travel/Education Total	12,800	13,800	5,284	10,133	20,480	1,440
Professional/Admin								
	101 - 1050 - 409.52 - 20	Insurance - Automobile Liability	1423	1,235	1,176	771	681	-
	101 - 1050 - 409.52 - 30	Insurance - General Liability	8510	8,179	7,789	6,788	6,908	6,194
	101 - 1050 - 409.53 - 20	Communications - Cellular Phone Service	6700	6,700	6,615	6,179	5,143	4,942
	101 - 1050 - 409.54 - 10	Advertising - Legal Publications	0	-	-	-	212	62
		Professional/Admin Total	16,633	16,114	15,580	13,738	12,944	11,198

GENERAL FUND EXPENSE - FACILITIES - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Other/Miscellaneous							
101 - 1050 - 409.44 - 20	Rentals - Equip & Vehicle Rent	3000	13,000	10,349	5,242	22,590	16,120
Other/Miscellaneous Total		3,000	13,000	10,349	5,242	22,590	16,120
Miscellaneous							
101 - 1050 - 409.68 - 10	Miscellaneous - Miscellaneous	0	-	2,169	3,490	1,601	3,035
101 - 1050 - 409.68 - 50	Miscellaneous - Safety Compliance	5000	5,000	24,003	35,980	42,630	34,922
101 - 1055 - 409.68 - 10	Miscellaneous - Miscellaneous	1000	2,000	-	48	-	-
Miscellaneous Total		6,000	7,000	26,172	39,518	44,231	37,957
OPERATING EXPENSE Total		2,240,549	2,055,530	1,701,140	1,678,930	1,829,921	1,874,807
CAPITAL EXPENSE							
Capital							
101 - 1050 - 409.74 - 10	Capital Outlay - Machinery & Equip	0	-	-	1,250	-	-
101 - 1050 - 409.74 - 11	Capital Outlay - Computer Equip	0	-	19,897	-	-	-
CAPITAL EXPENSE Total		-	-	19,897	1,250	-	-
FACILITIES EXPENSE Total		3,842,903	3,561,812	3,139,279	2,876,477	2,853,269	2,752,467

INSPECTIONS

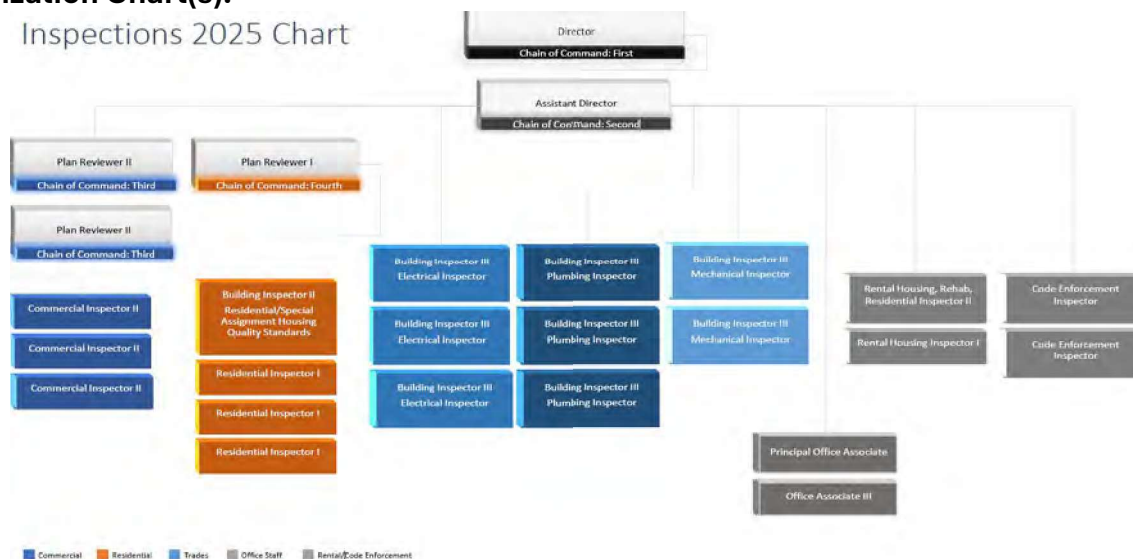
Department Overview:

The Inspections Division provides building inspection, zoning enforcement, code enforcement, and rental property inspection services for the city. Through review of building plans, the issuance of permits of various types, and inspections building safety is executed for our residence. Types of permits issued include building construction, energy, electrical, plumbing, HVAC, demolition, and signs. This is a law enforcement and safety function of the City.

Services provided:

- Review of construction plans
- Permit issuance- Building, mechanical, plumbing, electrical, signs, etc.
- Construction inspections
- Inspections of existing residential rentals of all types
- Inspections for junk and junked vehicle complaints
- Interpretations of code requirements
- Zoning inspections
- Code enforcement working on complaint response- Junk, vehicle, parking surface, zoning, signs, misc.
- Certificate of Occupancy issuance
- Records retention
- Working with citizens, architects, engineers and contractors on building code issues, residential zoning issues, fences, detached accessory structures, all building systems issues, etc.

Organization Chart(s):



Current or Emerging Issues:

Community safety continues to be a top priority for the department. As the number, scope, and complexity of development projects increase, maintaining the resources necessary to meet service expectations has become increasingly challenging. The community's expanding geographic area and the growing diversity of issues encountered add to the difficulty of providing timely, thorough inspections that our customers and residents have come to expect.

The rising number of complaints and code enforcement cases also places additional demands on staff and creates challenges for property owners and residents. In addition, the growing inventory of aging rental properties that do not meet minimum maintenance standards requires increased inspection and enforcement efforts. Single-family rental properties, in particular, continue to present compliance challenges, often requiring significant staff time and resources to achieve and maintain compliance with applicable codes.

Other Comments:

The inspections profession continues to evolve, presenting new challenges and increasing service demands. The department operates using a lean approach to resource management, continually seeking opportunities to improve efficiency while maintaining a high level of customer service. Staff regularly evaluate processes and procedures to identify efficiencies that enhance productivity, reduce costs where possible, and improve time management.

Because the department is primarily service- and people-oriented, opportunities for significant cost savings through resource reductions are limited. Our ability to provide timely, high-quality inspections and code enforcement services depends largely on maintaining a skilled and responsive workforce. As service demands continue to grow, sustaining operational efficiency will require ongoing process improvements while ensuring adequate staffing and resources to meet community expectations.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Inspections (2040)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Principal Office Associate	1					
Building Inspector III	8					
Code Enforcement Inspector	2					
Building Inspector II	5					
Building Inspector I	4					
Plan Reviewer I	1					
Plan Reviewer II	2					
Assistant Director - Inspections	1					
Inspections Director / Building Official	1					
PT Inspections Intern (Temp/Seasonal)						
Department Totals:	26			26		

GENERAL FUND EXPENSE - INSPECTIONS - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	2,590,684	2,479,030	2,336,513	2,071,810	1,925,898	1,835,296
Benefits	894,747	840,945	774,969	688,968	646,589	639,191
PERSONNEL EXPENSE Total	3,485,431	3,319,975	3,111,482	2,760,778	2,572,487	2,474,487
OPERATING EXPENSE						
Other Services	-	-	30,450	2,651	143,613	23,171
Energy	25,000	25,000	23,853	25,063	28,194	26,634
Repairs & Maintenance	500	500	115	-	-	580
Supplies	11,600	13,500	6,013	5,900	7,030	13,950
Travel/Education	32,750	32,200	32,417	33,432	31,113	28,205
Professional/Admin	30,687	31,470	26,901	26,440	25,782	28,387
Other/Miscellaneous	2,000	2,000	1,945	1,752	1,682	921
Miscellaneous	500	1,000	40	-	-	2,003
OPERATING EXPENSE Total	103,037	105,670	121,734	95,238	237,414	123,851
CAPITAL EXPENSE						
Capital	-	-	2,773	-	4,504	-
CAPITAL EXPENSE Total	-	-	2,773	-	4,504	-
INSPECTIONS EXPENSE TOTAL	3,588,468	3,425,645	3,235,989	2,856,016	2,814,405	2,598,338

<i>Annual Change %</i>	<i>4.75%</i>	<i>5.86%</i>	<i>13.30%</i>	<i>1.48%</i>	<i>8.32%</i>
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GENERAL FUND EXPENSE - INSPECTIONS - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Inspections							
PERSONNEL EXPENSE							
Salaries							
101 - 2040 - 414.11 - 00	Full Time Staff -	2,534,695	2,424,595	2,311,546	2,052,568	1,903,502	1,815,685
101 - 2040 - 414.11 - 01	Full Time Staff - Full Time - OT	24,190	24,190	4,906	4,160	9,529	8,568
101 - 2040 - 414.11 - 02	Full Time Staff - Full Time Banked Sick	16,636	15,082	20,061	15,082	12,867	11,043
101 - 2040 - 414.14 - 00	PT Seasonal No Benefits -	15,163	15,163	-	-	-	-
Salaries Total		2,590,684	2,479,030	2,336,513	2,071,810	1,925,898	1,835,296
Benefits							
101 - 2040 - 414.20 - 01	Employee Benefits - Health Insurance	461,505	409,021	364,063	324,960	312,630	318,973
101 - 2040 - 414.20 - 03	Employee Benefits - Dental Insurance	14,573	14,659	14,726	12,154	11,874	11,939
101 - 2040 - 414.20 - 04	Employee Benefits - Long Term Disability	5,645	5,410	5,455	4,844	4,081	3,846
101 - 2040 - 414.20 - 05	Employee Benefits - Auto Allowance	900	900	902	905	902	902
101 - 2040 - 414.20 - 08	Employee Benefits - HSA City Contribution	480	-	14	-	-	-
101 - 2040 - 414.21 - 01	Employee Benefits - FICA 6.2%	147,700	146,575	138,102	122,178	113,481	107,796
101 - 2040 - 414.21 - 02	Employee Benefits - Medicare 1.45%	34,543	34,280	32,298	28,573	26,540	25,210
101 - 2040 - 414.22 - 01	Pension Benefits - City Pension 5.5%	8,245	8,046	7,647	6,772	6,412	6,036
101 - 2040 - 414.22 - 04	Pension Benefits - NDPERS Pension	208,743	215,205	205,199	182,163	150,513	142,113
101 - 2040 - 414.22 - 05	Pension Benefits - NDPERS & City Pension	4,672	6,849	6,563	6,169	5,864	5,441
101 - 2040 - 414.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	13,886	16,684
101 - 2040 - 414.22 - 10	Pension Benefits - NDPERS DC Required Cont.	5,072	-	-	-	-	-
101 - 2040 - 414.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	2,669	-	-	-	-	-
101 - 2040 - 414.24 - 00	Unemployment Compensation -	-	-	-	-	406	-
101 - 2040 - 414.25 - 00	Workers Compensation -	-	-	-	250	-	251
Benefits Total		894,747	840,945	774,969	688,968	646,589	639,191
PERSONNEL EXPENSE Total		3,485,431	3,319,975	3,111,482	2,760,778	2,572,487	2,474,487
OPERATING EXPENSE							
Other Services							
101 - 2040 - 414.33 - 70	Other Services - Temp. Clerical	-	-	-	-	-	6,532
101 - 2040 - 414.33 - 95	Other Services - Records Mgmt Service	-	-	-	-	-	5,308
101 - 2040 - 414.38 - 99	Other Services - Other Services	-	-	30,450	2,651	143,613	11,331
Other Services Total		-	-	30,450	2,651	143,613	23,171
Energy							
101 - 2040 - 414.62 - 10	Energy - Gasoline	25,000	25,000	23,853	25,063	28,194	26,634
Energy Total		25,000	25,000	23,853	25,063	28,194	26,634
Repairs & Maintenance							
101 - 2040 - 414.43 - 50	Repair and Maintenance - MX Service Cont.	-	-	-	-	-	580
101 - 2040 - 414.43 - 20	Repair and Maintenance - General Equip Repair	500	500	115	-	-	-
Repairs & Maintenance Total		500	500	115	-	-	580
Supplies							
101 - 2040 - 414.61 - 10	General Supplies - Office Supplies	5,100	5,100	189	640	1,432	5,164
101 - 2040 - 414.61 - 40	General Supplies - General Supplies	3,000	5,400	1,503	1,422	1,107	4,139
101 - 2040 - 414.64 - 10	Clothing - Uniforms / Clothing	3,500	3,000	4,321	3,838	4,491	4,647
Supplies Total		11,600	13,500	6,013	5,900	7,030	13,950
Travel/Education							

GENERAL FUND EXPENSE - INSPECTIONS - DETAIL

Fund 101		Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
		2027 Budget					
	101 - 2040 - 414.56 - 50 In State Travel - Mileage Reimbursements	-	-	-	-	-	49
	101 - 2040 - 414.56 - 60 In State Travel - In State Travel Expenses	3,000	3,000	4,294	2,656	3,329	3,181
	101 - 2040 - 414.57 - 60 Out of State Travel - Out of State Travel Exp	13,000	12,000	8,668	13,975	11,379	12,237
	101 - 2040 - 414.59 - 10 Education - Due & Membership Instate	500	700	350	630	400	502
	101 - 2040 - 414.59 - 11 Education - Dues/Membership Outstate	1,750	1,750	900	1,602	2,887	2,600
	101 - 2040 - 414.59 - 20 Education - Seminar & Conf. Instate	2,000	2,000	2,165	1,022	1,469	1,105
	101 - 2040 - 414.59 - 21 Education - Seminar & Conf. Outstate	5,500	5,250	7,379	5,065	4,102	3,637
	101 - 2040 - 414.59 - 25 Education - Licenses & Certifications	3,000	2,500	2,843	1,925	604	341
	101 - 2040 - 414.59 - 30 Education - Reference Materials	4,000	5,000	5,818	6,557	6,943	4,553
	Travel/Education Total	32,750	32,200	32,417	33,432	31,113	28,205
	Professional/Admin						
	101 - 2040 - 414.52 - 20 Insurance - Automobile Liability	9,024	7,833	7,535	6,504	5,976	4,913
	101 - 2040 - 414.52 - 30 Insurance - General Liability	7,463	6,837	6,512	5,511	5,881	5,707
	101 - 2040 - 414.53 - 10 Communications - Regular Phone Service	-	-	-	-	-	8
	101 - 2040 - 414.53 - 20 Communications - Cellular Phone Service	12,200	14,000	12,309	13,477	13,265	14,510
	101 - 2040 - 414.55 - 10 Printing & Publishing - Custom Printed Forms	500	600	-	438	-	1,607
	101 - 2040 - 414.55 - 20 Printing & Publishing - Duplication and Copies	500	700	-	-	-	-
	101 - 2040 - 414.55 - 30 Printing & Publishing - Printing / Binding / Rep.	1,000	1,500	545	510	660	1,642
	Professional/Admin Total	30,687	31,470	26,901	26,440	25,782	28,387
	Other/Miscellaneous						
	101 - 2040 - 414.44 - 30 Rentals - Operating Leases	2,000	2,000	1,945	1,752	1,682	921
	Other/Miscellaneous Total	2,000	2,000	1,945	1,752	1,682	921
	Miscellaneous						
	101 - 2040 - 414.68 - 10 Miscellaneous - Miscellaneous	-	-	-	-	-	182
	101 - 2040 - 414.68 - 50 Miscellaneous - Safety Compliance	500	1,000	40	-	-	1,821
	Miscellaneous Total	500	1,000	40	-	-	2,003
	OPERATING EXPENSE Total	103,037	105,670	121,734	95,238	237,414	123,851
	Capital						
	101 - 2040 - 414.74 - 30 Capital Outlay - Furniture & Fixtures	-	-	2,773	-	4,504	-
	CAPITAL EXPENSE Total	-	-	2,773	-	4,504	-
	Inspections Total	3,588,468	3,425,645	3,235,989	2,856,016	2,814,405	2,598,338
	INSPECTIONS EXPENSE Total	3,588,468	3,425,645	3,235,989	2,856,016	2,814,405	2,598,338

PLANNING & DEVELOPMENT

Department Overview:

The department oversees land development approvals, long-range planning and the administration of federal grants granted by Housing and Urban Development (HUD). The primary activities are governed by Chapter 20 of the Municipal Code (otherwise known as the Land Development Code (LDC) or Zoning Ordinance. The department also facilitates comprehensive plans tied to land development and oversees the administration of the federal funds allocated by the Housing and Urban Development grant programs of Community Development Block Grant (CDBG) funds and HOME Investment Partnership funds.

The department leads other assignments that are integrated with city operations to include: public parking program management, various boards and commissions, supporting economic development and community development programs. The department works with residents, developers, elected officials, partner agencies, and other departments to ensure growth occurs in a coordinated, efficient, and legally compliant manner. The work is divided into four categories, each served by a planning coordinator or division head:

Long-Range Planning

This division leads master planning activities including the development of the Comprehensive Plan, Growth Plan, and LDC. The division supports activities including public parking operations management, downtown planning, GIS support, and reporting related to metrics and goals such as demographics.

The core function of long-range planning is to coordinate documents that guide growth and investment. Important focus areas; include future land use, infrastructure, demographics, neighborhoods, open space, transportation. This requires working with other government agencies such as, school districts, Fargo Park District, Cass County, FM MetroCOG and other state and local entities.

Current Planning

This division provides oversight of the legal and technical processes as part of the City's legal authority tied to land entitlements. Responsibilities include annexations, rezonings, conditional use permits, variances, subdivision reviews, and Planning Commission and Board of Adjustment administration. Administration includes providing information and customer service to create efficient processing and

coordinated review across other departments and agencies who have a role in the permitting processes tied to public hearings.

HUD Administration

The primary function of this division is to oversee the federal grants allocated by HUD. The current HUD approved 5-year consolidated plan has created goals for public infrastructure improvements in the Core Neighborhoods and supporting households that need rent stabilization. Both programs begin implementation in late 2026. This division works with subrecipients to administer HUD funds on the City's behalf. This division also monitors the Fargo Housing Authority and Beyond Shelter rental units that have received HOME funds within the past 20 years as a requirement of the grant. The grant funds managed in any fiscal year can stay active for five-seven calendar years, requiring staff to administer and monitor multiple grant years simultaneously while maintaining federal compliance.

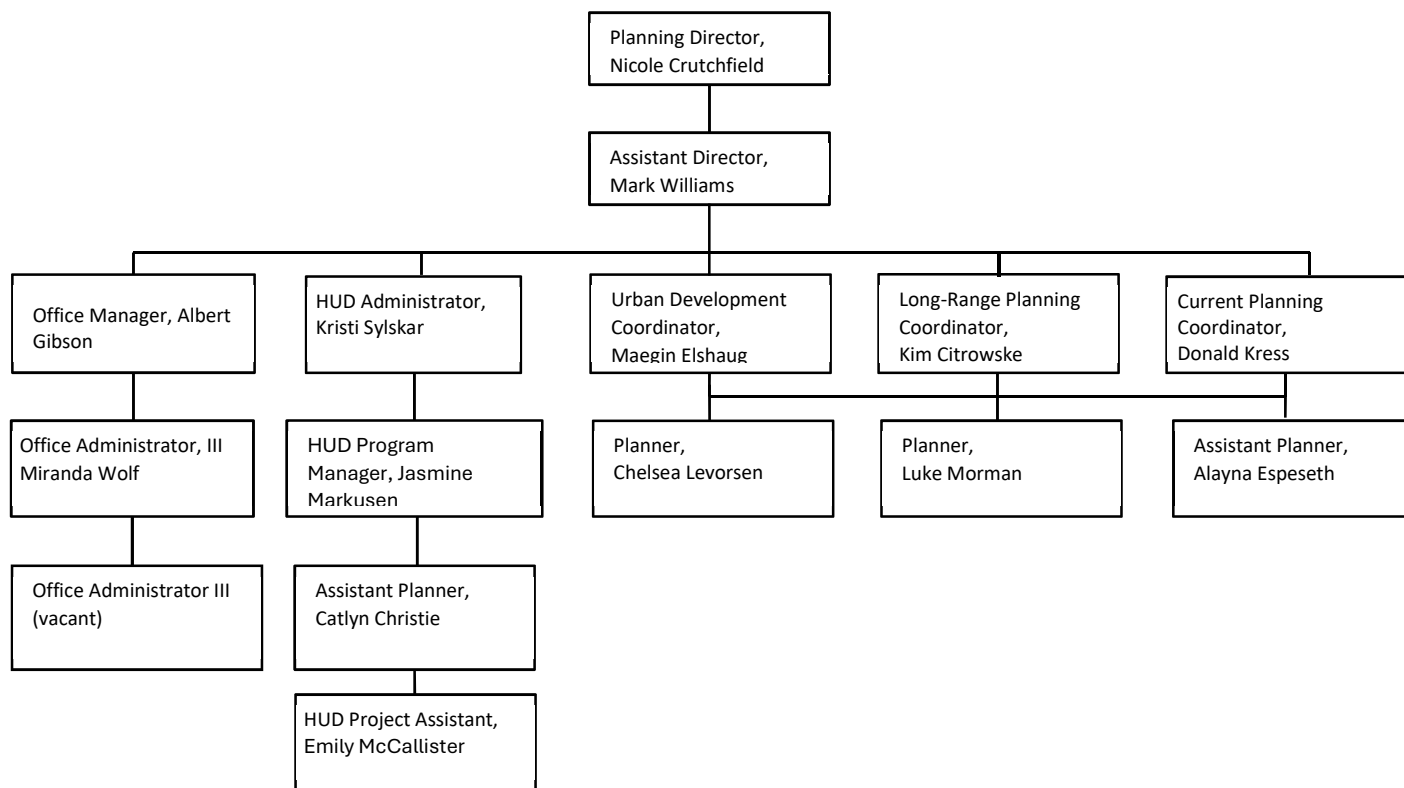
Urban Development Planning

This division implements adopted planning policies and programs that are guided by long-range planning documents. Primary responsibilities include the oversight of conditional overlays, incentive programs, renaissance zone applications and plans, historic preservation, transportation plans, code enforcement, ROW amenities, park amenities and site plan review. This work requires extensive collaboration across several city departments, including Engineering and Inspections. This division also works across multiple governing agencies tied to MetroCOG studies or other special implementation projects involving construction or grant administration tied to specific initiatives.

The department administers the following boards:

Planning Commission, Board of Adjustment, Renaissance Zone Authority, Historic Preservation.

Planning and Development Department Organization Chart(s):



Current or Emerging Issues & Adopted Work Plan:

Long-Range Planning Priorities

1. New LDC & Transition.

This is a 3-year project, expected to be completed mid-2027. This is overall reorganization and update Chapter 20 of the LDC (last updated in 2000).

2. Growth Plan Implementation.

The plan update was adopted at the end of 2024. The previous study was adopted in 2007. There are several initiatives that span several departments and over 10 years.

3. Incentive Policy Updates.

As an outcome of the Growth Plan recommendations expected to be introduced in Fall 2026 with completion in mid-2027. This is tied to review of the procedural processes tied to TIF Renewal plans and PILOTS tied to new development.

HUD Administration Priorities

1. CDBG Public Infrastructure Program.
A new alley paving program for Madison neighborhood kicking off in 2026. This is a 7-year project requiring updated policies and procedures.
2. HOME Tenant Based Rental Assistance.
A new support program partnering with SENDCAA kicking off in 2026. This is a 5-year project requiring updated policies and procedures.
3. Succession planning
Efficient decision making and execution, with consistent management of subrecipient as well as increased procedural training will be required to sustain this grant.

Operations

1. Parking Operations Transition.
Onboarding a new parking operations manager. 2026 is year one of a 5-year contract. Implementation of the new parking operations contract includes modernization of technology and data management systems to improve financial accountability, operational efficiency, and customer service.
2. Technology and staff training.
The department continues to identify opportunities to improve technology that integrates GIS, permitting, property records, and agency databases to support parcel management, scenario planning, and more informed decision-making.

Primary Accounts: General Operations; HUD; Social Services (previous); Parking

Department History and Strategic Direction:

Between 1990 – 2016 the Planning Director also oversaw the Inspections and Transit departments. Under Administrator Bruce Grubb and Mayor Tim Mahoney, these departments were separated, giving each director more autonomy to grow and evolve their programs, which allowed each department to develop specialized expertise and improve efficiency.

From 2016-2026 the Planning Department took on many transitions, including investing in long-range planning. This resulted in the adoption of several foundational planning documents, including Downtown InFocus, LDC Diagnostic, Core Neighborhoods, Regional Housing Plan, Growth Plan, and the ongoing LDC Update. These plans now provide the framework to guide the staff work plan, future investments, development review and policy decisions. Maintaining these plans through regular cycles will be important to preserve the community's vision. These documents have been carefully crafted with input from hundreds of citizens, city staff, business community and partner agencies. A timetable for recommendations is provided in this packet.

**Plan Monitoring
& Replacement:**

Plan Monitoring and Replacement															
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Land Development Code (Finalize and Implement)	x	x				x				x	x				
Go 2030 Comprehensive Plan (2012)			x	x				x				x			
Growth Plan Update (2024)					x					x				x	
Downtown InFocus Update (2018 & 2023)					x	x			x				x		
Core Neighborhood Plan Update (2021)				x	x						x	x			
Master Plans / Implementation (individual)								x	x						
Park Fargo Strategic Plan			x				x								
Consolidated HUD Plan (5 year)			X						X					X	
Renaissance Zone Development Plan (2024)		X							X						
Housing Needs Assessment Update				x				x							
Housing Market Analysis / Misc Demographic Analysis		x					x		x		x		x		x
Joint Studies - as needed (ie MetroCOG)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Planning (2010)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	2					
Office Manager	1					
Assistant Planner	2					
Planner	2					
Urban Development Coordinator	1					
HUD Administrator	1					
HUD Program Manager	1					
HUD Project Assistant	1					
Long-Range Planning Coordinator	1					
Current Planning Coordinator	1					
Assistant Director of Planning & Development	1					
Director of Planning & Development	1					
PT Planning (Intern) (Temp/Seasonal)						
FT Temp Planner						
Department Totals:	15	0	0	15	0	0

GENERAL FUND EXPENSE - PLANNING - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	1,606,633	1,583,028	1,488,074	1,276,681	1,193,560	1,111,331
Benefits	505,889	493,793	456,264	374,883	340,868	322,648
PERSONNEL EXPENSE Total	2,112,522	2,076,821	1,944,338	1,651,564	1,534,428	1,433,979
OPERATING EXPENSE						
Other Services	428,000	488,000	807,979	330,793	1,737,221	297,869
Supplies	2,000	2,000	1,732	2,141	1,618	2,265
Travel/Education	21,340	25,990	11,004	14,292	20,945	10,381
Professional/Admin	14,418	17,349	12,712	14,005	13,753	12,224
Other/Miscellaneous	3,500	3,500	3,283	3,283	23,560	415
Miscellaneous	1,000	2,000	8	-	417	755
Debt Service	-	-	-	-	21,516	2,364
OPERATING EXPENSE Total	470,258	538,839	836,718	364,514	1,819,030	326,273
CAPITAL EXPENSE						
Capital	-	-	3,570	8,192	13,175	18,136
CAPITAL EXPENSE Total	-	-	3,570	8,192	13,175	18,136
PLANNING EXPENSE TOTAL	2,582,780	2,615,660	2,784,626	2,024,270	3,366,633	1,778,388
<i>Annual Change %</i>	<i>-1.26%</i>	<i>-6.07%</i>	<i>37.56%</i>	<i>-39.87%</i>	<i>89.31%</i>	

GENERAL FUND EXPENSE - PLANNING - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Planning							
PERSONNEL EXPENSE							
Salaries							
101 - 2010 - 409.11 - 00	Full Time Staff -	1,582,315	1,561,241	1,469,652	1,254,803	1,184,375	1,101,511
101 - 2010 - 409.11 - 01	Full Time Staff - Full Time - OT	-	-	134	115	245	209
101 - 2010 - 409.11 - 02	Full Time Staff - Full Time Banked Sick	16,318	13,787	16,319	13,788	8,940	9,611
101 - 2010 - 409.14 - 00	PT Seasonal No Benefits -	8,000	8,000	1,969	7,975	-	-
Salaries Total		1,606,633	1,583,028	1,488,074	1,276,681	1,193,560	1,111,331
Benefits							
101 - 2010 - 409.20 - 01	Employee Benefits - Health Insurance	227,861	211,357	189,334	145,987	139,097	134,798
101 - 2010 - 409.20 - 03	Employee Benefits - Dental Insurance	7,894	8,551	8,446	6,173	5,623	5,834
101 - 2010 - 409.20 - 04	Employee Benefits - Long Term Disability	3,525	3,496	3,487	2,956	2,530	2,364
101 - 2010 - 409.20 - 05	Employee Benefits - Auto Allowance	900	900	902	905	813	812
101 - 2010 - 409.20 - 08	Employee Benefits - HSA City Contribution	480	-	14	-	-	-
101 - 2010 - 409.21 - 01	Employee Benefits - FICA 6.2%	91,171	92,478	87,257	75,656	71,052	65,931
101 - 2010 - 409.21 - 02	Employee Benefits - Medicare 1.45%	21,322	21,701	20,407	17,694	16,617	15,432
101 - 2010 - 409.22 - 04	Pension Benefits - NDPERS Pension 5.12%	141,841	144,571	136,090	115,862	97,761	90,807
101 - 2010 - 409.22 - 05	Pension Benefits - NDPERS/City Pension .88%	10,895	10,739	10,327	9,650	7,125	6,670
101 - 2010 - 409.25 - 00	Workers Compensation -	-	-	-	-	250	-
Benefits Total		505,889	493,793	456,264	374,883	340,868	322,648
PERSONNEL EXPENSE Total		2,112,522	2,076,821	1,944,338	1,651,564	1,534,428	1,433,979
OPERATING EXPENSE							
Other Services							
101 - 2010 - 409.33 - 15	Other Services - Planning Services	425,000	425,000	765,133	279,129	683,484	256,114
101 - 2010 - 409.33 - 16	Other Services - Historical Grant Costs	-	-	-	-	250	-
101 - 2010 - 409.33 - 72	Other Services - Grant Allocation	-	-	-	-	1,000,000	-
101 - 2010 - 409.33 - 95	Other Services - Records Mgmt Service	-	-	47	32	-	-
101 - 2010 - 409.33 - 97	Other Services - Parking Enforcement	-	60,000	41,640	47,337	52,382	39,007
101 - 2010 - 409.38 - 58	Other Services - Boards Support	3,000	3,000	1,159	3,479	815	2,748
101 - 2010 - 409.38 - 99	Other Services - Other Services	-	-	-	816	290	-
Other Services Total		428,000	488,000	807,979	330,793	1,737,221	297,869
Supplies							
101 - 2010 - 409.61 - 10	General Supplies - Office Supplies	2,000	2,000	1,732	1,788	1,618	2,265
101 - 2010 - 409.61 - 50	General Supplies - Postage	-	-	-	353	-	-
Supplies Total		2,000	2,000	1,732	2,141	1,618	2,265
Travel/Education							
101 - 2010 - 409.56 - 50	In State Travel - Mileage Reimbursements	-	-	-	23	-	-
101 - 2010 - 409.56 - 60	In State Travel - In State Travel Expenses	3,040	3,040	1,984	2,287	2,816	2,360
101 - 2010 - 409.57 - 60	Out of State Travel - Out of State Travel Exp	7,000	12,000	1,109	4,275	7,288	95
101 - 2010 - 409.59 - 10	Education - Due & Membership Instate	700	700	900	900	860	975
101 - 2010 - 409.59 - 11	Education - Dues/Membership Outstate	5,800	4,450	5,528	2,403	3,426	3,680
101 - 2010 - 409.59 - 20	Education - Seminar & Conf. Instate	900	900	470	1,872	3,882	1,722
101 - 2010 - 409.59 - 21	Education - Seminar & Conf. Outstate	3,400	4,400	850	2,381	2,405	1,281
101 - 2010 - 409.59 - 30	Education - Reference Materials	500	500	163	151	268	268
Travel/Education Total		21,340	25,990	11,004	14,292	20,945	10,381
Professional/Admin							

GENERAL FUND EXPENSE - PLANNING - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 2010 - 409.52 - 30 Insurance - General Liability	5,818	6,449	6,142	6,010	5,628	4,203
	101 - 2010 - 409.53 - 20 Communications - Cellular Phone Service	1,300	2,300	1,011	1,083	1,680	1,559
	101 - 2010 - 409.54 - 10 Advertising - Legal Publications	-	300	-	-	61	208
	101 - 2010 - 409.55 - 10 Printing & Publishing - Custom Printed Forms	1,300	1,300	486	1,424	916	1,086
	101 - 2010 - 409.55 - 20 Printing & Publishing - Duplication and Copies	3,000	3,000	2,389	3,162	3,137	2,415
	101 - 2010 - 409.55 - 30 Printing & Publishing - Printing / Binding / Rep.	3,000	4,000	2,684	2,326	2,331	2,753
	Professional/Admin Total	14,418	17,349	12,712	14,005	13,753	12,224
	Other/Miscellaneous						
	101 - 2010 - 409.44 - 30 Rentals - Operating Leases	3,500	3,500	3,283	3,283	3,587	-
	101 - 2010 - 409.44 - 97 Rentals - Subscriptions - GASB 96	-	-	-	-	19,696	-
	101 - 2010 - 409.44 - 98 Rentals - NON - LEASE COMPONENT	-	-	-	-	277	415
	Other/Miscellaneous Total	3,500	3,500	3,283	3,283	23,560	415
	Miscellaneous						
	101 - 2010 - 409.68 - 10 Miscellaneous - Miscellaneous	1,000	2,000	8	-	417	755
	Miscellaneous Total	1,000	2,000	8	-	417	755
	Debt Service						
	101 - 2010 - 409.80 - 21 Debt Service - Interest on Other Debt	-	-	-	-	246	8
	101 - 2010 - 409.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	-	-	1,574	2,356
	101 - 2010 - 409.80 - 92 Debt Service - Subscription Principal	-	-	-	-	19,696	-
	Debt Service Total	-	-	-	-	21,516	2,364
	OPERATING EXPENSE Total	470,258	538,839	836,718	364,514	1,819,030	326,273
	CAPITAL EXPENSE						
	Capital						
	101 - 2010 - 409.74 - 12 Capital Outlay - Computer Software	-	-	3,545	3,379	10,951	13,750
	101 - 2010 - 409.74 - 30 Capital Outlay - Furniture & Fixtures	-	-	-	3,459	1,095	2,506
	101 - 2010 - 409.74 - 11 Capital Outlay - Computer Equip	-	-	25	1,354	1,129	1,880
	CAPITAL EXPENSE Total	-	-	3,570	8,192	13,175	18,136
	PLANNING EXPENSE Total	2,582,780	2,615,660	2,784,626	2,024,270	3,366,633	1,778,388

SOCIAL SERVICES

Description of Services Provided:

This category of allocations used to be overseen by the City of Fargo Planning and Development Department with direct guidance from City Administration and the Mayor's office, originating in the 1990s. It was originally a tax mill allocation split between social services and arts. It also served as supporting funds related to HUD CDBG work. Because of the City sponsored Community Development work, and the former Community Development Committee work, the Planning Department provided recommendations based on regional capacity shortfalls that were tied to City Commission community issues.

Beginning in 2018, these funds were used to support specific non-profit work tied to the adopted long-range plans or community services that perform work referenced in goals that were included in the City's HUD 5-year Consolidated Plan. This included in depth coordination with FM Area Foundation, Dakota Medical Foundation and United Way.

In the last three years, the funding has been reduced to only four programs that are former city functions as the Planning Department work became primarily focused on HUD Administration. The four programs that the City still provides support to are, Downtown Community Partnership (in lieu of Downtown Planner and to tie in support of downtown economic development); Indigenous Association (in lieu of Native American Commission programs that are metro-wide); The Arts Partnership (historically support the region's Local Arts Agency which is a direct recipient of National Endowment for the Arts program coordination and tied to State of North Dakota Arts Council; Cass Clay Community Land Trust.

Historic applications of these funds:

2016 - 2020

Changes in HUD rules coupled with the desire to continue special assessment assistance and snow removal assistance. Shift to social service system gaps and regional coordination needs in lieu of a grant's allocation program.

2021 - 2025

Formalize partnerships with The Arts Partnership, Indigenous Association, Special Assessment Assistance Program, Event Support, and Cass-Clay Community Land Trust. Maintaining existing community partnerships through specific initiatives tied to City Administration goals and findings from City strategic plans.

2026 – 2027

Analyze and coalesce boards and commissions' relevancy and advocacy with regional partners in order to confirm staffing needs and expertise to confirm mission alignment with

budget. Synchronize programs and initiatives to budget the allocation process in a fair and equitable coordinated process through the creation of a specific policy. Add a new line item for Coalition to End Homelessness for \$35,000 (transferring from 101-8540-452.38.99) Retitle line item 101-8540-464.38.99 to Public Arts Maintenance.

Current or Emerging Issues:

- The Planning Department no longer is staffed to work directly with community organizations in order to advance community development initiatives unless there is a direct tie to HUD funded activities and comprehensive plans.
- A programmatic standardized process and policy should be developed between City Commission, Finance Department, City Administration and associated departments.
- The work transitioning the City's former community advisory commissions continues to be in process. Even though the commission may no longer be active the work remains. City Commission and associated departments should work across initiatives and programs in order to make sure programs address the people and organization needs.
- Account access to the appropriate line items should be transitioned to programs tied to that activity: i.e. special assessment assistance transferred to Engineering Department oversight.
- Resource needs across transportation and housing for people to have access to basic services continues to grow. Continued coordination with city staff as a resource to help with strategic planning and cross metro coordination should continue to be considered.
- As costs increase, Special Assessment Assistance Program will continue to need higher funding due to the increase in need of individuals needing this assistance.
- Beginning winter of 2026, the snow removal assistance program is terminated, with individual networking or community philanthropic and charity contributions leading efforts.

GENERAL FUND EXPENSE - SOCIAL SERVICES & ARTS - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
OPERATING EXPENSE						
Other Services	440,000	405,000	506,825	570,884	353,953	569,508
OPERATING EXPENSE Total	440,000	405,000	506,825	570,884	353,953	569,508
SOCIAL SERVICES & ARTS EXPENSE TOTAL	440,000	405,000	506,825	570,884	353,953	569,508
<i>Annual Change %</i>	<i>8.64%</i>	<i>-20.09%</i>	<i>-11.22%</i>	<i>61.29%</i>	<i>-37.85%</i>	

GENERAL FUND EXPENSE - SOCIAL SERVICES & ARTS - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE							
OPERATING EXPENSE							
Other Services							
101 - 8540 - 452.38 - 02	Other Services - DCP Partnership Support	210,000	175,000	210,000	150,000	-	-
101 - 8540 - 452.38 - 44	Other Services - The Arts Partnership	90,000	90,000	90,000	90,000	90,000	90,000
101 - 8540 - 452.38 - 46	Other Services - Indigenous Association	30,000	30,000	30,000	30,000	30,000	30,000
101 - 8540 - 452.38 - 47	Other Services - Special Assessment Assist	45,000	45,000	54,231	46,563	45,508	36,432
101 - 8540 - 452.38 - 48	Other Services - Snow Removal Assistance	-	-	29,155	32,895	42,575	59,330
101 - 8540 - 452.38 - 49	Other Services - Community Land Trust	25,000	25,000	50,000	50,000	50,000	50,000
101 - 8540 - 452.38 - 57	Other Services - Events Support	-	-	-	133	275	20,946
101 - 8540 - 452.38 - 63	Other Services - Pandemic Q&I Relief	-	-	-	117,860	25,719	15,318
101 - 8540 - 452.38 - 64	Other Services - Food and Rental Assitance	-	-	-	-	26,404	118,596
101 - 8540 - 452.38 - 99	Other Services - Social Service	30,000	30,000	35,000	43,480	7,311	72,945
101 - 8540 - 464.38 - 99	Other Services - Other Services	10,000	10,000	8,439	9,953	36,161	75,941
Other Services Total		440,000	405,000	506,825	570,884	353,953	569,508
OPERATING EXPENSE Total		440,000	405,000	506,825	570,884	353,953	569,508
SOCIAL SERVICES & ARTS EXPENSE Total		440,000	405,000	506,825	570,884	353,953	569,508

FARGO CASS PUBLIC HEALTH

Department Overview: Fargo Cass is one of three City/County Health Departments in North Dakota.

Vision: Healthy People in Healthy Communities

Mission: To *prevent* disease and injury, *promote* wellness, and *protect* community

Services provided include:

- 🛡️ **Environmental Health-** Animal Boarding facilities, Aquatic facilities, Body Art facilities, FDA Food Regulation, Lodging facilities, Massage Therapy Establishments, Nuisance complaints, Mobile Home Parks, Onsite Sewage Treatment Systems, Pet Store facilities, Food Truck inspections and Tanning facilities
- 🛡️ **PH Emergency Preparedness & Response-** Regional 24/7 public health emergency coordination for six counties, supporting vulnerable populations and continuity of essential services. The PH Emergency Preparedness and Response program is 100% federally funded.
- 🛡️ **WIC Nutrition Program for Women Infant and Children -** The Women, Infants and Children Supplemental Nutrition Program (WIC) provides nutrition education, healthy foods and referrals to other community programs. WIC clients include women who are pregnant or have recently had a baby, infants and children up to five years of age. Other caregivers such as fathers, stepparents, grandparents and foster parents may apply for children under age five living in their household.
- 🛡️ **Health Promotion:** Substance Use Prevention, Obesity Prevention, Tobacco Prevention, Cancer Prevention, Mental Health Education, Women's Way, food systems and access to healthy foods
- 🛡️ **Nursing and Clinical Services:** Family Planning, STI Testing/Treatment, PrEP (Pre-Exposure Prophylaxis), Immunizations, Outreach Services, Adult Health home visiting, Maternal Child Health home visiting, Ryan White, School Nursing, Disease Control, Foot Care Clinics, Fit & Strong and Oral Health
- 🛡️ **Employee Health -** Provides newly hired staff for the City of Fargo, with an appropriate medical evaluation to safely fulfill their roles in the Police Department, Fire Department, Public Works and all other city departments. Several departments require annual evaluations thereafter per national guidelines.
- 🛡️ **Harm Reduction:** Gladys Ray Shelter, Withdrawal Management, Syringe Services Program, Mobile Outreach Program, Homeless Engagement and Response Team, Winter Warming Initiative, Resource and Recovery Center
- 🛡️ **Administration:** Communications, Grants Management and Reporting, Fiscal and Program Operations, Oversight of Strategic Planning and Community Health Improvement Plan

Current or Emerging Issues:

Fargo Cass Public Health (FCPH) has 92 FT staff, 28 PT staff, 29 variable staff working across eight division areas. The work performed by FCPH aligns with our agency strategic plan and community health improvement plan that were completed with community stakeholders in 2025. The strategic plan priority areas identified include; Community Awareness and Engagement, Workplace Culture, Public Health Advocacy and Policy and Cross-Divisional Collaboration. The focus areas of the community health improvement plan, also completed in 2025, include: Access to healthy foods and Health and Wellness. The

strategic initiatives include robust community engagement through collaborations with other healthcare entities and organizations as well as service delivery to our residents.

A concerning trend both locally and nationally, is the decline in immunization rates for routine immunizations, and the increase in exemption rates for various reasons. Immunization percentages have decreased nationwide due to vaccine hesitancy and misinformation. This has contributed to an outbreak of Measles happening currently in the United States for the second year. North Dakota currently has six counties with measles cases totaling 38 cases, five of which required hospitalizations. Fargo Cass Public Health collaborated with community health organizations to develop the Measles Response Plan for Fargo in 2025 and confirmed its continued readiness in 2026. Prior to 2025, the last time there was a Measles outbreak in North Dakota was in 1987. Preventing communicable disease is a public health priority in keeping our community safe and healthy. FCPH continues to promote the importance of routine immunizations, as well as increasing access for vulnerable populations.

Mental health and well-being continue to be at the forefront in our community, and nationally. Anxiety, depression, and suicide rates have all increased especially with the young adult age groups. FCPH provides a free web-based prevention and early intervention platform through CredibleMind. This 24/7 platform provides comprehensive access to evidence-based self-care information and strategies. This population-based mental health approach works to improve the mental wellbeing of our community. Visit at <https://fcph.crediblemind.com/>. The CredibleMind application is expected to reach and support roughly 220,000 people in North Dakota.

We also continue to see an abundance of illicit substances in the community and the impacts of substance misuse. The Cass County Coroner's 2025 statistics show 38 opioid-related deaths (18 included a combination of meth and opioid) and 20 methamphetamine only related deaths. Xylazine is in the Fargo community and contributed to 11 deaths. Cocaine contributed to 12 deaths (five in which cocaine was the only drug) and there were 7 methadone related deaths. Overdose deaths have increased to 48, which is higher than the past three years, (2022=41, 2023=44, 2024=34). The North Dakota Health and Human Services, Behavioral Health Division, provides Fargo Cass Public Health with Narcan/naloxone free of charge. We distributed 16,658 doses of naloxone through Harm Reduction Services, with 569 self-reported overdose reversals. FCPH also provides naloxone to the Cass County Jail to distribute to inmates upon discharge through our Opioid Mitigation plan. It is important to note that Narcan/naloxone is *ineffective* to reverse cocaine, methamphetamine and xylazine overdoses as they are not opioid based. As we continue to see non-opioid based illicit drug use increase in our community, the amount of overdose deaths is anticipated to increase as the current intervention of Narcan is ineffective against them.

FCPH's Harm Reduction Division continues to support record breaking numbers month after month at the Downtown Engagement Center, Winter Warming and Gladys Ray programs. Relief to the Winter Warming numbers was experienced as the New Life Center increased shelter capacity in 2026 over the winter months. The Harm Reduction Division continues to partner with many non-profits in the community to support people gaining access to services and housing. Fargo continues to lag in the development of low-income housing.

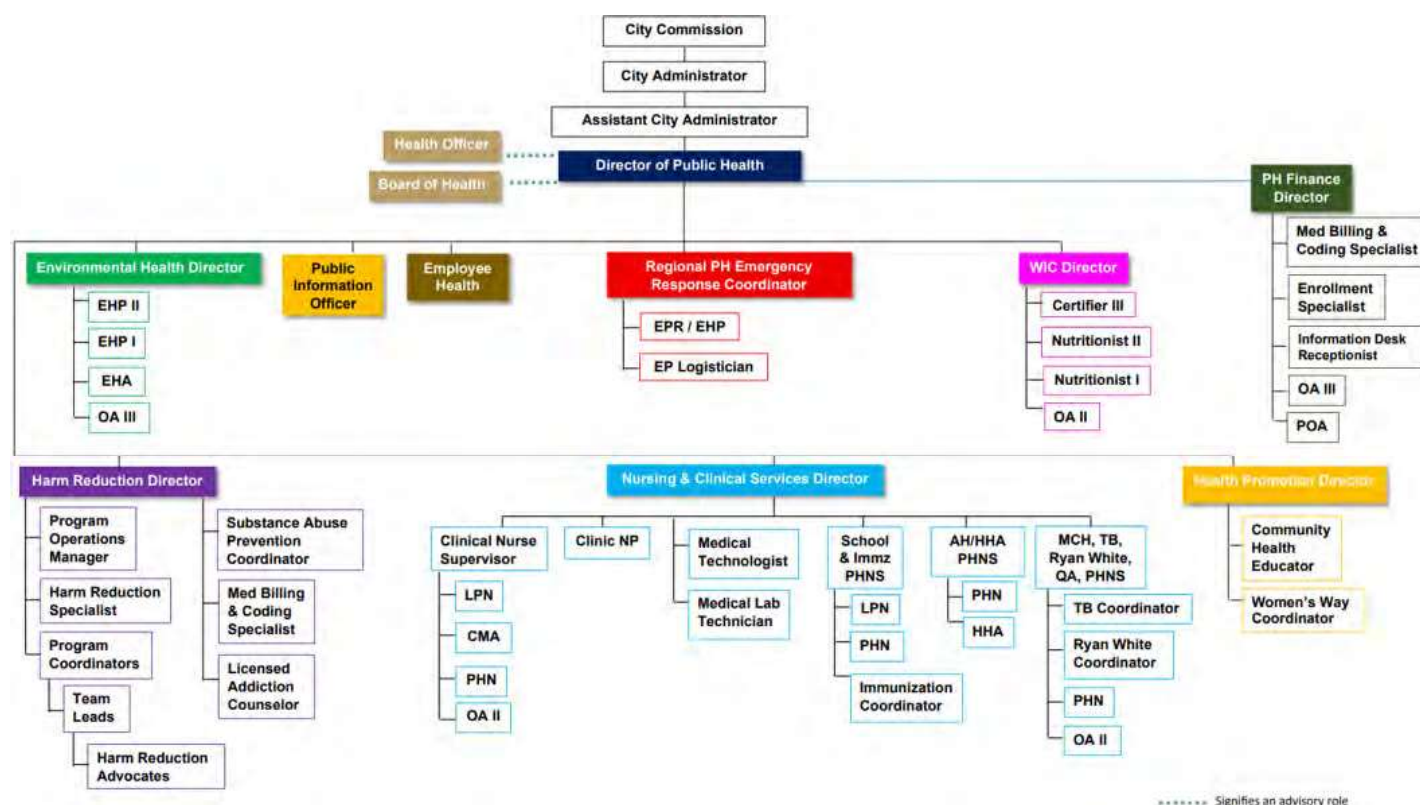
Obesity rates remain high in our community and FCPH continues to educate and highlight the need for healthy lifestyle choices including physical activity and healthy food choices. With our prenatal population, we encourage and support breastfeeding for an optimal start to promote healthy weight through our partnership with Baby Café, WIC and Maternal Child Health. We continue to utilize Fit and Strong; an evidence-based group physical activity and behavior change program for people with osteo arthritis. This program increases socialization, connection, physical strength, and mobility that keeps people in their homes independently longer. FCPH established an ordinance with the Fargo City Commission in 2014 that will be updated to include more recent physical health guidelines from the "Physical Activity Guidelines for

Americans” published by the Office of Disease Prevention and Health Promotion of the US Department of Health and Human Services.

HIV and sexually transmitted infections continue to be prevalent in the community, along with the first cases of congenital syphilis in 2023. FCPH Ryan White program continues to serve the highest caseload in the state for HIV case management. Prevention education, access to testing, STI treatment, and Outreach services continue to help us address this need in our community. The syringe services program continues to be effective in its work to decrease HIV by 50% and Hepatitis C by 67% through education and sterile supply access.

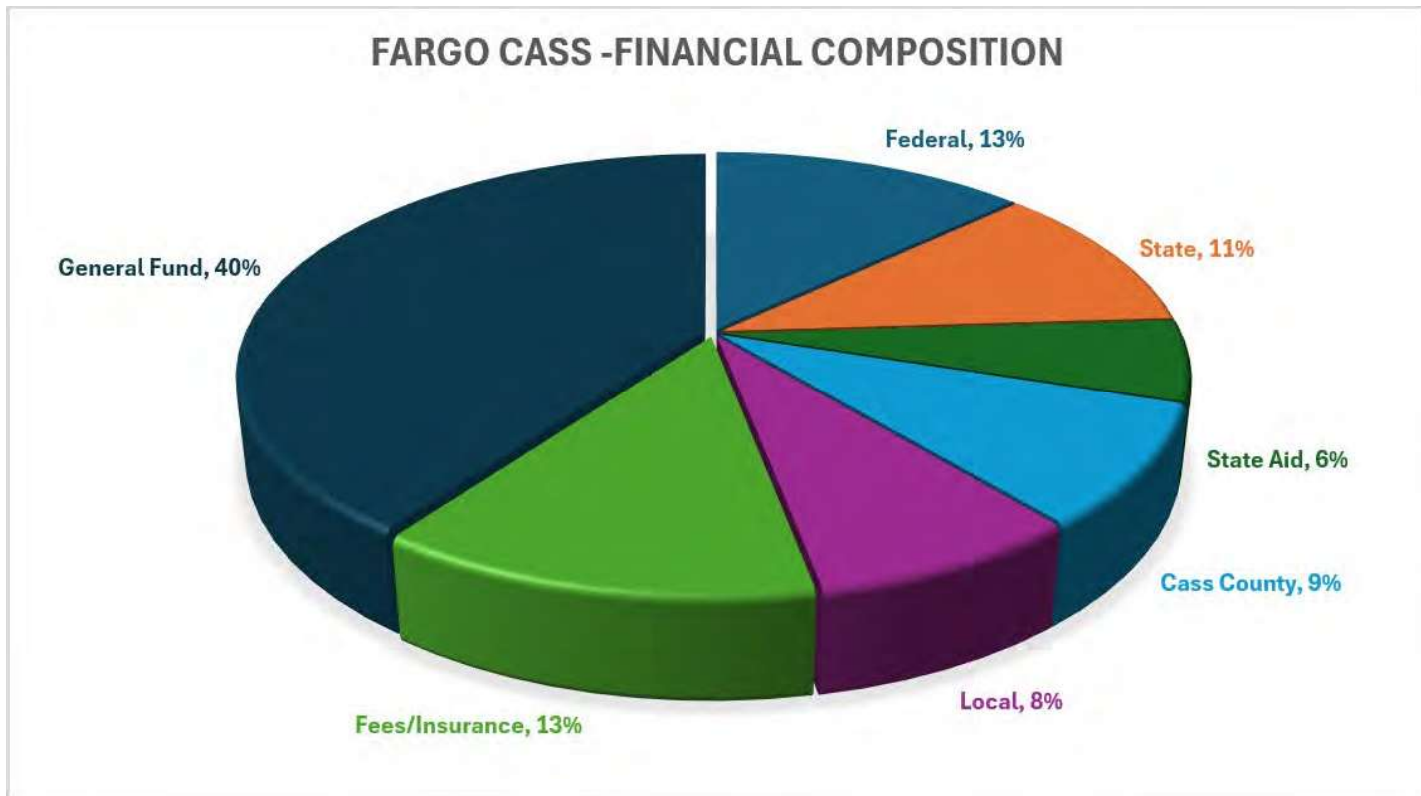
Fargo Cass stays vigilant to fluctuating financial determinations between the federal and state government changes. To support FCPH initiatives and decrease reliance on the general fund, staff at Fargo Cass continues to look for and apply for grant opportunities regularly as well as assess revenue generating delivery services when possible.

Organization Chart(s):



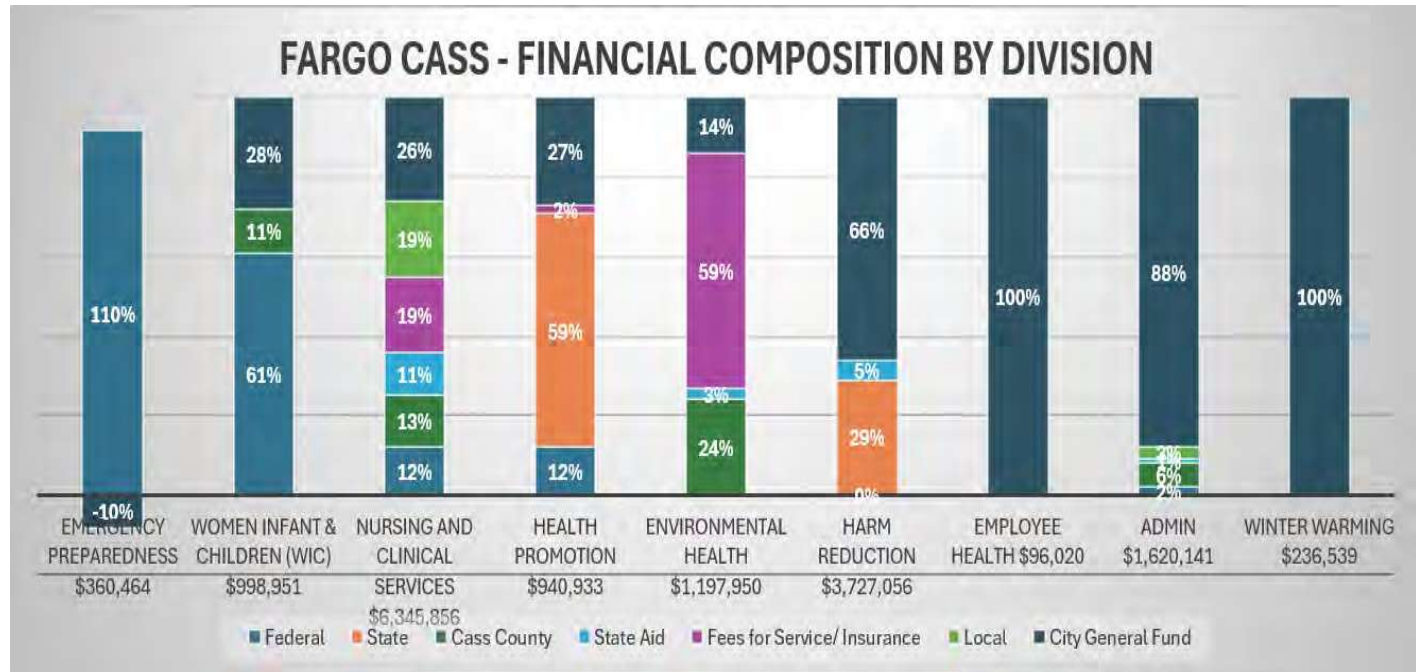
Other Comments:

2027 Total Budget of Fargo Cass Public Health = \$15,523,910



Fargo Cass Public Health 2027 Budget						
		2023	2024	2025	2026	2027
		Actual	Actual	Actual	Budget	Projection
		14,374,756	14,836,146	14,905,374	15,211,933	15,523,910
Personnel						
	Salary	9399229	9849900	9,562,644	10,099,393	10,358,144
	Benefits	2796996	2923328	2,931,633	2,965,067	3,171,982
	Personnel Expense	12,196,225	12,773,228	12,494,277	13,064,460	13,530,126
Operating						
	Contract/Other Services	1010238	924662	945,107	872,200	830,645
	Utilities	185722	178086	196,512	216,100	204,200
	Maintenance/Equip	37380	21717	17,977	23,045	18,915
	Rent/Leases/Subscriptions	17989	18907	154,206	20,667	27,967
	Auto/Gen Liability	36442	37041	40,925	42,211	44,007
	Supplies Off/Med/Pharm/Lab	749028	711954	703,316	735,850	708,000
	Travel/Education	97083	159140	155,344	207,400	130,050
	Shelter Guest Overflow	2045	0	29,474	30,000	30,000
	Operating Expense	2,135,927	2,051,507	2,242,861	2,147,473	1,993,784
	Capital Expense	42604	11411	168,236	-	-
TOTAL EXPENSE		14,374,756	14,836,146	14,905,374	15,211,933	15,523,910
Funding Sources						
City of Fargo General Fund		6,054,289	5,796,327	5,293,612	6,670,686	6,561,377
		42%	39%	36%	44%	42%
Cass County		956,208	957,601	1,106,990	1,250,000	1,285,893
		7%	6%	7%	8%	8%
State Aid		742,797	921,516	930,284	939,046	939,046
		5%	6%	6%	6%	6%
Grants		3,691,151	4,151,817	4,486,821	3,452,744	3,518,579
		26%	28%	30%	23%	23%
Self Pay/Fee for Service		2,930,311	3,008,885	3,087,667	2,899,457	3,219,015
		20%	20%	21%	19%	21%
Special Funds						
	Opioid Settlement					
	SSP	34794	91412	72319	92618	92618
	WMU	0	0	0	94799	94799
	GRS	0	33676	34733	40000	40000
	Mammography	0	1158	199	5000	5000

2027 Budget by Division



	A	B	C	D	E	F	G	H	I	J	K	L
1	2027 REQUESTED BUDGET			Admin	Harm Reduction	Nursing/Clinic	Health Promotion	Emp Health	Env	Emer Prep	WIC	Winter Warming
2			Budget	6010	6013	6020	6035	6045	6050	6055	6090	6091
3												
4	Full Time		7,167,564	930,368	1,144,856	2,811,140	500,018	51,191	848,701	244,005	574,291	62,994
5	FT OT		102,268		102,268							
6	Banked Sick		40,523	7,179	6,266	19,931	1,724		3,400	970	1,053	
7	Part Time w/ bene		1,704,496	26,772	226,299	1,176,105					136,934	138,386
8	PT OT		13,995		13,995							
9	Temp/Seasonal		1,216,265	62,197	1,067,426	51,187			18,886		16,569	
10	Temp/Seasonal OT		113,033		113,033							
11	Health Insurance		1,606,923	156,731	328,574	679,042	138,142	19,730	119,070	35,897	119,500	10,237
12	Dental Insurance		57,534	6,072	10,930	24,361	3,658	521	5,799	1,487	4,099	607
13	LT Disability		17,760	1,564	2,651	8,428	616	115	1,908	543	1,597	138
14	Auto Allowance		900	900								
15	FICA		594,203	60,646	167,711	228,423	28,005	2,556	49,919	13,398	39,874	3,671
16	Medicare		138,966	14,183	39,221	53,422	6,550	598	11,674	3,133	9,326	859
17	Pension		755,696	76,888	114,165	347,294	41,635	4,424	76,512	21,873	67,258	5,647
21	Subtotal		13,530,126	1,343,500	3,337,395	5,399,333	720,548	79,135	1,135,869	321,306	970,501	222,539
22												
23	Interpreters		44,000			30,500	1,500				12,000	
24	Reference Lab		82,700			80,000		2,700				
25	Doctors		42,400	12,400		30,000						
26	Ryan White		300,000			300,000						
28	Computer Services		41,145		1,850	24,500	1,960	7,435	1,400	2,400	1,600	
29	Marketing		10,600			6,000	4,600					
30	Contract Services		159,800	200	4,000	5,000	150,000		500		100	
31	Taxi		28,000		23,000							5000
32	Mowing Services		30,000						30,000			
33	Other Services		92,000	85,000	3,000	3,000						1000
34	Water and Sewer		12,900	6,600	6,300							
35	Custodial		4,300		1,600	2,500					200	
37	Bldg Repairs		3,000									3000
38	Equipment Repair		7,000		2,500	2,700		1,000			800	
39	City Mechanic Services		500							500		
40	Maintenance Service		4,115		2,000	315		400		1,000	400	
41	Bldg Rent		7,500				7,500					
42	Equipment Rent		800			800						
43	Operating Leases		19,667		2,500	3,450	1,725		1,725	10,267		
45	Auto Liability		10,866		4,061	3,158			2,256	1,391		
46	General Liability		33,141	33,141								
48	Cellular Phone		39,200	24,000	3,500	4,000	2,700			5,000		
49	Legal Publications		200	200								
50	Duplication & Copies		18,800	5,000	1,500	7,000	1,200	100	1,000		1,000	
51	Mileage		49,150	1,000	1,000	37,250	3,200		6,200	250	250	
52	In State Travel		12,800	1,000	2,250	2,250	2,500		2,500	1,800	500	
53	Guest Bus or Hotel		30,000		30,000							
54	Out State Travel		28,200	1,000	4,000	9,200	6,000		4,000	4,000		
55	Dues & Members Instate		11,900	3,600	1,300	2,000	5,000					
56	Dues & Members Outstate		150								150	
57	Seminar-Instate		10,350	500	1,550	4,300	1,000		1,000	1,000	1,000	
58	Seminar-Outstate		11,500	1,000	2,000	2,500	3,000		1,500	1,500		
59	Reference Material		6,000	500	750	3,000	1,500				250	
60	Office Supplies		27,800	3,000	4,500	13,000	1,000	1,300	1,000	2,000	1,500	500
61	Medical Supplies		125,300	300	95,000	20,000	0	1,500			8,000	500
62	Pharmacy		348,000		12,000	325,000	11,000					
63	Vehicles Repair Supplies		1,250							1,250		
64	Lab Supplies		13,700			9,500		1,200	3,000			
65	General Supplies		103,950	2,700	65,000	9,000	15,000	750	2,000	6,000	500	3,000
66	Postage		2,300	1,000	500	600					200	
67	Gasoline		21,300		13,000	4,500			3,000	800		
68	Natural Gas		39,000	27,000	12,000							
69	Electricity		131,000	67,000	64,000							
70	Food		27,500	500	25,000	500		500				1000
71	Uniforms		2,000			1,000			1,000			
80	Subtotal		1,993,784	276,641	389,661	946,523	220,385	16,885	62,081	39,158	28,450	14,000
81												
82	TOTAL 2027 Budget		15,523,910	1,620,141	3,727,056	6,345,856	940,933	96,020	1,197,950	360,464	998,951	236,539
83												
84	2026 Operating Budget		2,147,473	361,479	464,475	881,757	290,675	18,865	54,433	41,024	24,065	10,700
85	Difference		(153,689)	(84,838)	(74,814)	64,766	(70,290)	(1,980)	7,648	(1,866)	4,385	3,300
86												
87	Revenue											
88	Federal		1,911,809	27,500	18,000	750,509	110,149		1,300	395,000	609,351	
89	State		1,606,770		1,042,770	7,000	557,000					
90	State Aid		939,048	22,000	200,000	677,048			40,000			
91	Cass County		1,285,893	96,223		795,826			282,039		111,805	
92	Local		1,258,515	51,044		1,207,471						
93	Fees/Insurance		1,960,500			1,237,000	19,500		704,000			
94	General Fund		6,561,377	1,423,374	2,466,286	1,671,002	254,284	96,020	170,611	(34,536)	277,795	236,539
95												
99	Federal			2%	0%	12%	12%	0%	0%	110%	61%	
100	State			0%	28%	0%	59%	0%	0%	0%	0%	
101	State Aid			1%	5%	11%	0%	0%	3%	0%	0%	
102	Cass County			6%	0%	13%	0%	0%	24%	0%	11%	
103	Local			3%	0%	19%	0%	0%	0%	0%	0%	
104	Fees/Insurance			0%	0%	19%	2%	0%	59%	0%	0%	
105	General Fund			88%	66%	26%	27%	100%	14%	-10%	28%	

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Health - Admin (6010)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Principal Office Associate	1					
Office Associate III	2					
Public Health Finance Director	1					
Public Health Director	1					
Temp Information Desk Receptionist						
Public Information Officer	1					
Department Totals:	6		0	6		0

Health - Harm Reduction (6013)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Director of Harm Reduction and Shelter Services	1					
Harm Reduction Advocate	8					
Medical Coding and Billing Specialist	1					
PTB 20-29 Harm Reduction Advocate		1.2			2	
FT Regular 30-39 Harm Reduction Advocate		3.2			4	
Team Lead Harm Reduction Advocate	2					
Harm Reduction Specialist	1					
Shelter Program Coordinator	3					
Casual (prn) Shelter & Detox Advocate						
Program Operations Manager	1					
Community Health Educator	1					
Department Totals:	18	4.4		22.4	6	

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Health - Health Services (6020)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate II	6					
Medical Coding and Billing Specialist	2					
Public Health Nurse	16					
Immunization Coordinator	1					
Nurse Practitioner	1					
Nursing and Clinical Services Director	1					
Public Health Nurse Supervisor	4					
Certified Medical Assistant		0.8			1	
Home Health Aide	3					
Medical Technologist	1					
Medical Lab Tech	1					
LPN	1					
PTB Nurse Practitioner		0.8			1	
PTB Public Health Nurse		10.26			16	
PTB Home Health Aide		3.75			6	
PTB LPN		0.58			1	
PT Public Health Nurse (Temp/Seasonal)						
PTB Medical Coding and Billing Specialist*		0.8			1	
Department Totals:	37	16.99	0	53.99	26	0

*PTB Medical Coding and Billing Specialist currently scheduled for only .75 (1560 annual hours)

Health - HP & P (6035)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Health Promotion Director	1					
Community Health Educator I & II	4					
Public Health Nurse	1					
Department Totals:	6	0	0	6	0	0

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Health - Occ Health (6045)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Certified Medical Assistant	0					
Department Totals:	0	0	0	0	0	0

Health - Environ (6050)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Environmental Health Practitioner I & 2*	7					
Environmental Health Director	1					
Environmental Health Associate	1					
PT Environmental Tech (Temp/Seasonal)						
Department Totals:	10	0	0	10	0	0

* Promote to EHP II upon REHS/RS

Health - Emer Prep (6055)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Emergency Preparedness Environmental Health Practitioner I*	0					
Emergency Preparedness Environmental Health Practitioner II*	1					
Logistics Associate	1					
Reg Emergency Response Coor	1					
Department Totals:	3	0	0	3	0	0

* Promote to EHP II upon REHS/RS

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Health - WIC (6090)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate II	1					
WIC Certifier II	1					
Nutritionist I	3					
Nutritionist II	1					
WIC Director	1					
PTB Nutritionist I		1.59			2	
PT Certifier II (Temp/Seasonal)						
Department Totals:	7	1.59	0	8.59	2	0

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING
GENERAL FUND					
Public Health	101-6013	Temp/Seasonal Funding - Reduction of 2 FT Temp Advocates		(157,630)	(157,630)
	101-6013	Reallocate Temp/Seasonal Funding to Overtime Accounts		(229,295)	(229,295)
	101-6013	Reallocated Temp/Seasonal Funding to 101-6013-451-11-01 FT OT		102,268	102,268
	101-6013	Reallocated Temp/Seasonal Funding to 101-6013-451-13-01 PT OT		13,995	13,995
	101-6013	Reallocated Temp/Seasonal Funding to 101-6013-451-14-01 Temp/Seasonal OT		113,033	113,033
	101-6091	seasonal positions - WWW open 8pm-8am, 7 days a week)		107,478	107,478
	101-6091	Team Lead (1 position) for 6 months (out-of-grade pay)		30,908	30,908
	101-6013	DEC - Open on Saturdays(4 staff working 8 hours)		41,307	
	101-6013	DEC - OT for Saturday hours		20,654	
	101-6010	Reclassification/Market Adjustments		5,408	5,408
					(13,836)

GENERAL FUND EXPENSE - FARGO CASS HEALTH - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	10,358,144	10,028,152	9,562,644	9,849,903	9,322,623	8,718,149
Benefits	3,171,982	3,036,308	2,931,633	2,923,324	2,775,049	2,632,677
PERSONNEL EXPENSE Total	13,530,126	13,064,460	12,494,277	12,773,227	12,097,672	11,350,826
OPERATING EXPENSE						
Other Services	834,945	876,500	948,723	928,874	812,516	838,156
Energy	204,200	216,100	196,512	178,085	185,722	205,236
Repairs & Maintenance	14,615	18,745	14,361	17,504	9,644	14,275
Supplies	651,800	680,150	642,824	649,668	669,039	561,193
Travel/Education	160,050	237,400	184,818	159,139	94,979	126,444
Professional/Admin	100,207	97,911	101,329	98,484	88,971	87,889
Other/Miscellaneous	27,967	20,667	146,971	12,515	78,683	10,964
Miscellaneous	-	-	-	122	21,133	2
Debt Service	-	-	99,040	7,115	40,641	1,428
OPERATING EXPENSE Total	1,993,784	2,147,473	2,334,578	2,051,506	2,001,328	1,845,587
CAPITAL EXPENSE						
Capital	-	-	76,519	11,411	40,866	33,705
CAPITAL EXPENSE Total	-	-	76,519	11,411	40,866	33,705
FARGO CASS HEALTH EXPENSE TOTAL	15,523,910	15,211,933	14,905,374	14,836,144	14,139,866	13,230,118
<i>Annual Change %</i>	<i>2.05%</i>	<i>2.06%</i>	<i>0.47%</i>	<i>4.92%</i>	<i>6.88%</i>	

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE							
Health - Admin							
PERSONNEL EXPENSE							
Salaries							
101 - 6010 - 451.11 - 00	Full Time Staff -	930,368	751,126	616,830	692,203	531,501	510,752
101 - 6010 - 451.11 - 01	Full Time Staff - Full Time - OT	-	-	417	474	1,962	2,636
101 - 6010 - 451.11 - 02	Full Time Staff - Full Time Banked Sick	7,179	5,250	7,179	5,250	6,219	9,223
101 - 6010 - 451.13 - 00	Part Time W/ Benefits -	26,772	-	24,822	16,300	-	-
101 - 6010 - 451.13 - 01	Part Time W/ Benefits - PT W/ Benefits - OT	-	-	1,571	25	-	-
101 - 6010 - 451.14 - 00	Temporary/Seasonal -	62,197	62,197	76,959	77,071	83,421	65,417
101 - 6010 - 451.14 - 01	Temporary/Seasonal - Temporary/Seasonal OT	-	-	4,573	-	884	696
Salaries Total		1,026,516	818,573	732,351	791,323	623,987	588,724
Benefits							
101 - 6010 - 451.20 - 01	Employee Benefits - Health Insurance	156,731	138,761	76,924	71,324	75,883	65,081
101 - 6010 - 451.20 - 03	Employee Benefits - Dental Insurance	6,072	5,252	3,843	3,451	3,219	3,032
101 - 6010 - 451.20 - 04	Employee Benefits - Long Term Disability	1,564	1,274	1,471	1,393	1,188	1,168
101 - 6010 - 451.20 - 05	Employee Benefits - Auto Allowance	900	900	884	878	813	819
101 - 6010 - 451.21 - 01	Employee Benefits - FICA 6.2%	60,646	49,457	43,739	47,937	37,600	34,531
101 - 6010 - 451.21 - 02	Employee Benefits - Medicare 1.45%	14,183	11,652	10,229	11,211	8,848	8,259
101 - 6010 - 451.22 - 01	Pension Benefits - City Pension 5.5%	5,989	5,989	5,840	12,143	17,185	16,365
101 - 6010 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%	51,335	45,615	50,934	40,593	28,598	28,540
101 - 6010 - 451.22 - 05	Pension Benefits - NDPERS & City Pension	4,200	3,262	3,176	2,685	2,961	3,057
101 - 6010 - 451.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	94,301	87,390
101 - 6010 - 451.22 - 10	Pension Benefits - NDPERS DC Required Cont.	15,364	9,661	174	-	-	-
101 - 6010 - 451.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	-	5,510	25	-	-	-
101 - 6010 - 451.25 - 00	Workers Compensation -	-	-	250	1,200	350	-
Benefits Total		316,984	277,333	197,489	192,815	270,946	248,242
PERSONNEL EXPENSE Total		1,343,500	1,095,906	929,840	984,138	894,933	836,966
OPERATING EXPENSE							
Other Services							
101 - 6010 - 451.33 - 29	Other Services - Interpreters	-	-	1	5	5	-
101 - 6010 - 451.33 - 50	Other Services - Doctors	12,400	10,000	10,288	31,600	46,550	38,303
101 - 6010 - 451.34 - 15	Technical Services - Computer Services	-	-	9,480	363	543	-
101 - 6010 - 451.38 - 11	Other Services - Contract Services	200	200	115	26	82	88
101 - 6010 - 451.38 - 99	Other Services - Other Services	85,000	85,000	60	60	845	3,400
101 - 6010 - 451.42 - 05	Cleaning Services - Custodial Services	-	-	-	-	-	8
Other Services Total		97,600	95,200	19,944	32,054	48,025	41,799
Energy							
101 - 6010 - 451.41 - 05	Utility Services - Water and Sewer	6,600	5,000	6,613	5,010	4,007	5,140
101 - 6010 - 451.62 - 50	Energy - Natural Gas	27,000	32,000	23,494	16,173	26,721	44,267
101 - 6010 - 451.62 - 51	Energy - Electricity	67,000	70,000	64,067	61,637	64,275	69,202
Energy Total		100,600	107,000	94,174	82,820	95,003	118,609
Repairs & Maintenance							
101 - 6010 - 451.43 - 10	Repair and Maintenance - Building Repairs	-	-	-	2,914	-	-
101 - 6010 - 451.43 - 30	Repair and Maintenance - Outside Mechanic Svc	-	-	-	-	372	2,480
101 - 6010 - 451.43 - 50	Repair and Maintenance - Maintenance Service Cont	-	-	-	710	640	640
101 - 6010 - 451.43 - 20	Repair and Maintenance - General Equip Repair	-	2,000	-	-	1,159	-
Repairs & Maintenance Total		-	2,000	-	3,624	2,171	3,120
Supplies							
101 - 6010 - 451.61 - 10	General Supplies - Office Supplies	3,000	3,000	2,350	3,137	1,450	1,963
101 - 6010 - 451.61 - 20	General Supplies - Medical Supplies	300	300	167	315	541	8
101 - 6010 - 451.61 - 40	General Supplies - General Supplies	2,700	2,700	2,006	2,161	1,465	1,773
101 - 6010 - 451.61 - 50	General Supplies - Postage	1,000	1,000	-	725	11,723	11,420
101 - 6010 - 451.63 - 20	Concession Supplies - Food	500	500	560	752	564	264

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 6010 - 451.64 - 10 Clothing - Uniforms / Clothing	-	-	157	195	4,952	-
	Supplies Total	7,500	7,500	5,240	7,285	20,695	15,428
	Travel/Education						
	101 - 6010 - 451.56 - 50 In State Travel - Mileage Reimbursements	1,000	1,000	1,174	1,076	1,062	979
	101 - 6010 - 451.56 - 60 In State Travel - In State Travel Expenses	1,000	1,000	3,289	3,466	240	460
	101 - 6010 - 451.57 - 50 Out of State Travel - Mileage Reimbursements	-	-	355	-	-	-
	101 - 6010 - 451.57 - 60 Out of State Travel - Out of State Travel Exp	1,000	1,000	20,611	18,359	-	-
	101 - 6010 - 451.59 - 10 Education - Due & Membership Instate	3,600	3,600	3,575	3,575	3,500	3,536
	101 - 6010 - 451.59 - 11 Education - Dues/Membership Outstate	-	200	675	-	240	75
	101 - 6010 - 451.59 - 20 Education - Seminar & Conf. Instate	500	75,500	19,116	10,227	432	7
	101 - 6010 - 451.59 - 21 Education - Seminar & Conf. Outstate	1,000	1,000	9,400	3,437	-	500
	101 - 6010 - 451.59 - 30 Education - Reference Materials	500	500	1,252	1,533	208	192
	Travel/Education Total	8,600	83,800	59,447	41,673	5,682	5,749
	Professional/Admin						
	101 - 6010 - 451.52 - 20 Insurance - Automobile Liability	-	-	464	-	-	-
	101 - 6010 - 451.52 - 30 Insurance - General Liability	33,141	32,779	31,218	29,310	28,612	28,216
	101 - 6010 - 451.53 - 20 Communications - Cellular Phone Service	24,000	28,000	23,647	25,983	26,626	27,518
	101 - 6010 - 451.54 - 10 Advertising - Legal Publications	200	200	49	122	225	179
	101 - 6010 - 451.54 - 40 Advertising - Other Advertising	-	-	-	63	-	-
	101 - 6010 - 451.55 - 20 Printing & Publishing - Duplication and Copies	5,000	5,000	5,319	4,309	4,520	3,379
	101 - 6010 - 451.55 - 30 Printing & Publishing - Printing / Binding / Rep.	-	-	-	-	39	-
	Professional/Admin Total	62,341	65,979	60,697	59,787	60,022	59,292
	Other/Miscellaneous						
	101 - 6010 - 451.44 - 10 Rentals - Land and Building Rents	-	-	-	100	-	-
	101 - 6010 - 451.44 - 30 Rentals - Operating Leases	-	-	-	-	1,314	4,097
	101 - 6010 - 451.69 - 10 Bad Debts - Bad Debts	-	-	88	725	-	30
	101 - 6010 - 451.44 - 20 Rentals - Equip & Vehicle Rent	-	-	-	105	420	507
	101 - 6010 - 451.44 - 97 Rentals - Subscriptions - GASB 96	-	-	137,429	-	-	-
	Other/Miscellaneous Total	-	-	137,517	930	1,734	4,634
	Miscellaneous						
	101 - 6010 - 451.68 - 10 Miscellaneous - Miscellaneous	-	-	-	22	21,133	2
	Miscellaneous Total	-	-	-	22	21,133	2
	Debt Service						
	101 - 6010 - 451.80 - 21 Debt Service - Interest on Other Debt	-	-	449	-	-	-
	101 - 6010 - 451.80 - 92 Debt Service - Subscription Principal	-	-	91,268	-	-	-
	Debt Service Total	-	-	91,717	-	-	-
	CAPITAL EXPENSE						
	Capital						
	101 - 6010 - 451.74 - 20 Capital Outlay - Vehicles	-	-	57,457	-	-	-
	101 - 6010 - 451.74 - 11 Capital Outlay - Computer Equip	-	-	-	1,144	-	380
	CAPITAL EXPENSE Total	-	-	57,457	1,144	-	380
	Health - Admin Total	1,620,141	1,457,385	1,456,033	1,213,477	1,149,398	1,085,979
	Health - Bio-Terrorism						
	PERSONNEL EXPENSE						
	Salaries						
	101 - 6055 - 451.11 - 00 Full Time Staff -	244,005	311,337	280,315	207,733	210,579	171,978
	101 - 6055 - 451.11 - 01 Full Time Staff - Full Time - OT	-	-	-	1,134	-	12,588
	101 - 6055 - 451.11 - 02 Full Time Staff - Full Time Banked Sick	970	3,329	3,877	3,329	2,353	3,136
	101 - 6055 - 451.14 - 00 Temporary/Seasonal -	-	-	32,690	62,863	30,142	84,805
	101 - 6055 - 451.14 - 01 Temporary/Seasonal - Temporary/Seasonal OT	-	-	-	35	-	4,698
	Salaries Total	244,975	314,666	316,882	275,094	243,074	277,205
	Benefits						
	101 - 6055 - 451.20 - 01 Employee Benefits - Health Insurance	35,897	29,908	25,240	22,857	22,372	22,271

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 6055 - 451.20 - 03 Employee Benefits - Dental Insurance	1,487	1,924	1,839	1,105	1,013	1,109
	101 - 6055 - 451.20 - 04 Employee Benefits - Long Term Disability	543	697	662	471	483	522
	101 - 6055 - 451.21 - 01 Employee Benefits - FICA 6.2%	13,398	18,719	18,922	15,860	14,081	16,454
	101 - 6055 - 451.21 - 02 Employee Benefits - Medicare 1.45%	3,133	4,378	4,425	3,726	3,293	3,848
	101 - 6055 - 451.22 - 04 Pension Benefits - NDPERS Pension 8.12%	21,873	28,402	25,958	19,250	19,611	19,882
	101 - 6055 - 451.22 - 05 Pension Benefits - NDPERS & City Pension	-	702	390	385	4	4
	Benefits Total	76,331	84,730	77,436	63,654	60,857	64,090
	PERSONNEL EXPENSE Total	321,306	399,396	394,318	338,748	303,931	341,295
OPERATING EXPENSE							
	Other Services						
	101 - 6055 - 451.33 - 50 Other Services - Doctors	-	-	-	5,000	2,822	3,240
	101 - 6055 - 451.34 - 05 Technical Services - Electricians	-	-	-	12,915	-	-
	101 - 6055 - 451.34 - 15 Technical Services - Computer Services	2,400	-	2,338	1,068	352	1,198
	101 - 6055 - 451.38 - 11 Other Services - Contract Services	-	10,000	10,000	8,300	27,875	19,225
	101 - 6055 - 451.38 - 99 Other Services - Other Services	-	-	2,875	-	-	-
	Other Services Total	2,400	10,000	15,213	27,283	31,049	23,663
	Energy						
	101 - 6055 - 451.62 - 10 Energy - Gasoline	800	2,300	766	503	604	1,033
	Energy Total	800	2,300	766	503	604	1,033
	Repairs & Maintenance						
	101 - 6055 - 451.43 - 10 Repair and Maintenance - Building Repairs	-	-	-	2,418	-	-
	101 - 6055 - 451.43 - 31 Repair and Maintenance - City Mechanic Services	500	500	-	1,418	553	118
	101 - 6055 - 451.43 - 50 Repair and Maintenance - Maintenance Service Cont	1,000	1,000	1,167	1,045	1,017	761
	Repairs & Maintenance Total	1,500	1,500	1,167	4,881	1,570	879
	Supplies						
	101 - 6055 - 451.61 - 10 General Supplies - Office Supplies	2,000	1,500	18,692	4,286	627	1,379
	101 - 6055 - 451.61 - 25 General Supplies - Laboratory Supplies	-	-	-	-	-	154
	101 - 6055 - 451.61 - 30 General Supplies - Vehicle Repair Supplies	1,250	1,000	373	508	2,174	362
	101 - 6055 - 451.61 - 40 General Supplies - General Supplies	6,000	6,000	7,192	11,843	8,305	2,621
	101 - 6055 - 451.64 - 10 Clothing - Uniforms / Clothing	-	-	-	-	14	-
	Supplies Total	9,250	8,500	26,257	16,637	11,120	4,516
	Travel/Education						
	101 - 6055 - 451.56 - 50 In State Travel - Mileage Reimbursements	250	250	24	-	84	60
	101 - 6055 - 451.56 - 60 In State Travel - In State Travel Expenses	1,800	1,000	1,102	1,054	1,796	-
	101 - 6055 - 451.57 - 50 Out of State Travel - Mileage Reimbursements	-	-	340	-	-	-
	101 - 6055 - 451.57 - 60 Out of State Travel - Out of State Travel Exp	4,000	-	3,591	-	-	-
	101 - 6055 - 451.59 - 20 Education - Seminar & Conf. Instate	1,000	1,000	149	-	219	480
	101 - 6055 - 451.59 - 21 Education - Seminar & Conf. Outstate	1,500	-	705	-	-	-
	Travel/Education Total	8,550	2,250	5,911	1,054	2,099	540
	Professional/Admin						
	101 - 6055 - 451.52 - 20 Insurance - Automobile Liability	1,391	1,207	1,150	1,004	891	955
	101 - 6055 - 451.53 - 20 Communications - Cellular Phone Service	5,000	5,000	3,900	6,270	3,844	5,917
	101 - 6055 - 451.55 - 20 Printing & Publishing - Duplication and Copies	-	-	47	555	93	73
	Professional/Admin Total	6,391	6,207	5,097	7,829	4,828	6,945
	Other/Miscellaneous						
	101 - 6055 - 451.44 - 30 Rentals - Operating Leases	10,267	10,267	-	-	-	8,210
	101 - 6055 - 451.44 - 20 Rentals - Equip & Vehicle Rent	-	-	-	136	-	-
	Other/Miscellaneous Total	10,267	10,267	-	136	-	8,210
	OPERATING EXPENSE Total	39,158	41,024	54,411	58,323	51,270	45,786
	Capital						
	101 - 6055 - 451.74 - 20 Capital Outlay - Vehicles	-	-	10,267	10,267	20,534	-
	101 - 6055 - 451.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	-	3,000	-
	101 - 6055 - 451.74 - 11 Capital Outlay - Computer Equip	-	-	-	-	177	-
	CAPITAL EXPENSE Total	-	-	10,267	10,267	23,711	-

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	Health - Bio-Terrorism Total	360,464	440,420	458,996	407,338	378,912	387,081
Health - Comm Assmnt/Health Promo							
PERSONNEL EXPENSE							
Salaries							
101 - 6035 - 451.11 - 00	Full Time Staff -	500,017	287,304	275,307	327,148	349,957	420,688
101 - 6035 - 451.11 - 01	Full Time Staff - Full Time - OT	-	-	-	-	-	4
101 - 6035 - 451.11 - 02	Full Time Staff - Full Time Banked Sick	1,724	2,906	1,724	2,906	3,492	3,661
	Salaries Total	501,741	290,210	277,031	330,054	353,449	424,353
Benefits							
101 - 6035 - 451.20 - 01	Employee Benefits - Health Insurance	138,142	71,241	61,954	67,875	54,083	54,089
101 - 6035 - 451.20 - 03	Employee Benefits - Dental Insurance	3,658	2,077	2,024	2,278	2,242	2,947
101 - 6035 - 451.20 - 04	Employee Benefits - Long Term Disability	816	650	621	763	703	880
101 - 6035 - 451.20 - 08	Employee Benefits - HSA City Contribution	480	-	14	-	-	-
101 - 6035 - 451.21 - 01	Employee Benefits - FICA 6.2%	28,005	16,815	16,090	19,146	20,304	24,736
101 - 6035 - 451.21 - 02	Employee Benefits - Medicare 1.45%	6,550	3,933	3,763	4,477	4,749	5,785
101 - 6035 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%	32,575	26,604	24,396	29,446	28,479	34,063
101 - 6035 - 451.22 - 05	Pension Benefits - NDPERS & City Pension	1,623	1,623	1,702	1,607	1,610	1,550
101 - 6035 - 451.22 - 10	Pension Benefits - NDPERS DC Required Cont.	6,957	-	-	-	-	-
	Benefits Total	218,806	122,943	110,564	125,592	112,170	124,050
	PERSONNEL EXPENSE Total	720,548	413,153	387,595	455,646	465,619	548,403
OPERATING EXPENSE							
Other Services							
101 - 6035 - 451.33 - 29	Other Services - Interpreters	1,500	1,500	-	-	440	-
101 - 6035 - 451.33 - 50	Other Services - Doctors	-	-	-	5,000	-	-
101 - 6035 - 451.34 - 15	Technical Services - Computer Services	1,960	-	629	-	200	-
101 - 6035 - 451.34 - 20	Technical Services - Marketing / Public Relat.	4,600	4,600	3,750	594	1,451	3,890
101 - 6035 - 451.38 - 11	Other Services - Contract Services	150,000	225,000	248,518	160,628	153,372	207,038
101 - 6035 - 451.38 - 99	Other Services - Other Services	-	-	-	-	-	925
101 - 6035 - 451.42 - 05	Cleaning Services - Custodial Services	-	-	-	-	-	8
	Other Services Total	158,060	231,100	252,897	166,222	155,463	211,861
Supplies							
101 - 6035 - 451.61 - 10	General Supplies - Office Supplies	1,000	1,000	266	326	926	1,200
101 - 6035 - 451.61 - 20	General Supplies - Medical Supplies	-	-	428	53	-	-
101 - 6035 - 451.61 - 21	General Supplies - Pharmacy / Drugs	11,000	5,400	12,701	5,350	4,173	2,719
101 - 6035 - 451.61 - 40	General Supplies - General Supplies	15,000	20,000	11,238	7,521	12,457	14,146
101 - 6035 - 451.63 - 20	Concession Supplies - Food	-	-	-	233	132	12
101 - 6035 - 451.64 - 10	Clothing - Uniforms / Clothing	-	-	-	-	-	113
	Supplies Total	27,000	26,400	24,633	13,483	17,688	18,190
Travel/Education							
101 - 6035 - 451.56 - 50	In State Travel - Mileage Reimbursements	3,200	1,200	1,590	1,255	759	1,138
101 - 6035 - 451.56 - 60	In State Travel - In State Travel Expenses	2,500	1,250	1,420	571	985	675
101 - 6035 - 451.57 - 60	Out of State Travel - Out of State Travel Exp	6,000	4,500	3,783	3,083	942	4,458
101 - 6035 - 451.59 - 10	Education - Due & Membership Instate	5,000	16,500	20,100	26,064	10,000	11,500
101 - 6035 - 451.59 - 11	Education - Dues/Membership Outstate	-	-	-	264	-	50
101 - 6035 - 451.59 - 20	Education - Seminar & Conf. Instate	1,000	1,000	1,843	(1,168)	2,782	6,130
101 - 6035 - 451.59 - 21	Education - Seminar & Conf. Outstate	3,000	3,000	1,990	1,130	736	1,340
101 - 6035 - 451.59 - 30	Education - Reference Materials	1,500	1,500	2,036	6,422	603	870
	Travel/Education Total	22,200	28,950	32,762	37,621	16,807	26,161
Professional/Admin							
101 - 6035 - 451.53 - 20	Communications - Cellular Phone Service	2,700	1,300	1,006	1,080	1,113	1,279
101 - 6035 - 451.54 - 40	Advertising - Other Advertising	-	-	-	-	-	400
101 - 6035 - 451.55 - 20	Printing & Publishing - Duplication and Copies	1,200	1,200	1,347	845	482	2,646
	Professional/Admin Total	3,900	2,500	2,353	1,925	1,595	4,325
Other/Miscellaneous							

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101			Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 6035 - 451.44 - 10	Rentals - Land and Building Rents		7,500	-	4,518	8,333	2,392	400
101 - 6035 - 451.44 - 30	Rentals - Operating Leases		1,725	1,725	512	512	469	-
101 - 6035 - 451.44 - 99	Rentals - LEASES		-	-	-	-	5,599	-
Other/Miscellaneous Total			9,225	1,725	5,030	8,845	8,460	400
Debt Service								
101 - 6035 - 451.80 - 21	Debt Service - INTEREST		-	-	81	221	114	-
101 - 6035 - 451.80 - 91	Debt Service - FINANCING PRINCIPAL		-	-	1,114	2,169	981	-
OPERATING EXPENSE Total			220,385	290,675	318,870	230,486	201,108	260,937
CAPITAL EXPENSE								
Capital								
101 - 6035 - 451.74 - 11	Capital Outlay - Computer Equip		-	-	-	-	-	1,675
CAPITAL EXPENSE Total			-	-	-	-	-	1,675
Health - Comm Assmnt/Health Promo Total			940,933	703,828	706,465	686,132	666,727	811,015
Health - Environmental Health								
PERSONNEL EXPENSE								
Salaries								
101 - 6050 - 451.11 - 00	Full Time Staff -		848,701	891,835	847,262	795,887	750,084	700,263
101 - 6050 - 451.11 - 01	Full Time Staff - Full Time - OT		-	-	213	400	442	1,338
101 - 6050 - 451.11 - 02	Full Time Staff - Full Time Banked Sick		3,400	1,628	3,401	1,628	2,177	2,786
101 - 6050 - 451.14 - 00	Temporary/Seasonal -		18,886	18,886	18,882	13,016	16,789	26,037
101 - 6050 - 451.14 - 01	Temporary/Seasonal - Temporary/Seasonal OT		-	-	11	-	-	-
Salaries Total			870,987	912,349	869,769	810,931	769,492	730,424
Benefits								
101 - 6050 - 451.20 - 01	Employee Benefits - Health Insurance		119,070	138,805	121,161	111,923	92,333	91,673
101 - 6050 - 451.20 - 03	Employee Benefits - Dental Insurance		5,799	6,261	6,199	5,487	5,281	5,123
101 - 6050 - 451.20 - 04	Employee Benefits - Long Term Disability		1,908	2,018	1,989	1,875	1,603	1,475
101 - 6050 - 451.21 - 01	Employee Benefits - FICA 6.2%		49,919	53,405	51,338	47,625	45,621	43,300
101 - 6050 - 451.21 - 02	Employee Benefits - Medicare 1.45%		11,674	12,490	12,007	11,138	10,669	10,127
101 - 6050 - 451.22 - 01	Pension Benefits - City Pension 5.5%		-	-	-	-	-	3
101 - 6050 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%		71,135	82,583	78,229	73,853	61,873	56,970
101 - 6050 - 451.22 - 05	Pension Benefits - NDPERS & City Pension		2,569	2,563	2,506	2,405	2,300	2,175
101 - 6050 - 451.22 - 10	Pension Benefits - NDPERS DC Required Cont.		2,808	-	75	-	-	-
Benefits Total			264,882	298,125	273,504	254,306	219,680	210,846
PERSONNEL EXPENSE Total			1,135,869	1,210,474	1,143,273	1,065,237	989,172	941,270
OPERATING EXPENSE								
Other Services								
101 - 6050 - 451.33 - 29	Other Services - Interpreters		-	-	-	-	56	-
101 - 6050 - 451.33 - 50	Other Services - Doctors		-	-	-	5,000	3,325	5,700
101 - 6050 - 451.34 - 15	Technical Services - Computer Services		1,400	500	1,342	673	176	-
101 - 6050 - 451.38 - 11	Other Services - Contract Services		500	500	31,541	-	95	413
101 - 6050 - 451.38 - 95	Other Services - Mowing Services		30,000	25,000	-	27,133	25,949	21,331
101 - 6050 - 451.38 - 99	Other Services - Other Services		-	-	-	190	665	3,190
101 - 6050 - 451.42 - 05	Cleaning Services - Custodial Services		-	-	-	-	-	75
Other Services Total			31,900	26,000	32,883	32,996	30,266	30,709
Energy								
101 - 6050 - 451.62 - 10	Energy - Gasoline		3,000	5,000	2,614	3,112	3,648	3,620
Energy Total			3,000	5,000	2,614	3,112	3,648	3,620
Repairs & Maintenance								
101 - 6050 - 451.43 - 20	Repair and Maintenance - General Equip Repair		-	-	425	-	105	-
Repairs & Maintenance Total			-	-	425	-	105	-
Supplies								
101 - 6050 - 451.61 - 10	General Supplies - Office Supplies		1,000	1,000	1,100	968	922	640
101 - 6050 - 451.61 - 20	General Supplies - Medical Supplies		-	-	128	27	-	-
101 - 6050 - 451.61 - 25	General Supplies - Laboratory Supplies		3,000	4,500	2,609	10,694	3,964	3,948

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 6050 - 451.61 - 40 General Supplies - General Supplies	2,000	2,000	122	1,342	431	2,077
	101 - 6050 - 451.61 - 50 General Supplies - Postage	-	-	-	141	-	-
	101 - 6050 - 451.63 - 20 Concession Supplies - Food	-	-	120	-	-	-
	101 - 6050 - 451.64 - 10 Clothing - Uniforms / Clothing	1,000	1,000	832	754	902	1,748
	Supplies Total	7,000	8,500	4,911	13,926	6,219	8,413
	Travel/Education						
	101 - 6050 - 451.56 - 50 In State Travel - Mileage Reimbursements	6,200	6,000	5,959	5,847	5,355	2,279
	101 - 6050 - 451.56 - 60 In State Travel - In State Travel Expenses	2,500	1,250	1,202	285	48	1,568
	101 - 6050 - 451.57 - 60 Out of State Travel - Out of State Travel Exp	4,000	1,500	2,521	3,453	-	-
	101 - 6050 - 451.59 - 20 Education - Seminar & Conf. Instate	1,000	750	-	150	1,435	1,021
	101 - 6050 - 451.59 - 21 Education - Seminar & Conf. Outstate	1,500	750	100	1,709	440	-
	Travel/Education Total	15,200	10,250	9,782	11,444	7,278	4,868
	Professional/Admin						
	101 - 6050 - 451.52 - 20 Insurance - Automobile Liability	2,256	1,958	1,865	1,627	1,445	1,445
	101 - 6050 - 451.55 - 20 Printing & Publishing - Duplication and Copies	1,000	1,000	1,320	491	1,086	1,143
	101 - 6050 - 451.55 - 30 Printing & Publishing - Printing / Binding / Rep.	-	-	-	-	71	-
	Professional/Admin Total	3,256	2,958	3,185	2,118	2,602	2,588
	Other/Miscellaneous						
	101 - 6050 - 451.44 - 10 Rentals - Land and Building Rents	-	-	-	70	-	-
	101 - 6050 - 451.44 - 30 Rentals - Operating Leases	1,725	1,725	512	512	469	-
	101 - 6050 - 451.44 - 99 Rentals - LEASES	-	-	-	-	5,599	-
	Other/Miscellaneous Total	1,725	1,725	512	582	6,068	-
	Miscellaneous						
	101 - 6050 - 451.68 - 10 Miscellaneous - Miscellaneous	-	-	-	100	-	-
	Miscellaneous Total	-	-	-	100	-	-
	Debt Service						
	101 - 6050 - 451.80 - 21 Debt Service - INTEREST	-	-	81	-	114	-
	101 - 6050 - 451.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	1,114	-	981	-
	Debt Service Total	-	-	1,195	-	1,095	-
	OPERATING EXPENSE Total	62,081	54,433	55,507	64,278	57,281	50,198
	Health - Environmental Health Total	1,197,950	1,264,907	1,198,780	1,129,515	1,046,453	991,468

Health - Fargo Cass Health Service

PERSONNEL EXPENSE

Salaries

101 - 6020 - 451.11 - 00 Full Time Staff -	2,811,140	2,100,146	1,980,571	2,358,955	2,455,517	2,405,694
101 - 6020 - 451.11 - 01 Full Time Staff - Full Time - OT	-	-	379	12,884	14,337	23,587
101 - 6020 - 451.11 - 02 Full Time Staff - Full Time Banked Sick	12,845	11,101	13,808	11,101	10,233	11,125
101 - 6020 - 451.13 - 00 Part Time W/ Benefits -	1,176,105	1,019,812	1,056,015	930,497	973,386	952,455
101 - 6020 - 451.13 - 01 Part Time W/ Benefits - PT W/ Benefits - OT	-	-	583	281	983	287
101 - 6020 - 451.13 - 02 Part Time W/ Benefits - PT W/Benefits Banked Sick	7,086	4,469	5,050	4,470	4,792	3,095
101 - 6020 - 451.14 - 00 Temporary/Seasonal -	51,187	18,886	2,625	12,875	18,419	11,351
Salaries Total	4,058,363	3,154,414	3,059,031	3,331,063	3,477,667	3,407,594

Benefits

101 - 6020 - 451.20 - 01 Employee Benefits - Health Insurance	679,042	458,207	397,382	421,079	437,693	419,992
101 - 6020 - 451.20 - 03 Employee Benefits - Dental Insurance	24,361	18,120	17,640	18,284	18,412	19,740
101 - 6020 - 451.20 - 04 Employee Benefits - Long Term Disability	8,428	7,013	6,966	7,634	7,093	6,933
101 - 6020 - 451.20 - 05 Employee Benefits - Auto Allowance	-	-	18	96	89	84
101 - 6020 - 451.21 - 01 Employee Benefits - FICA 6.2%	228,423	181,229	177,415	194,816	203,856	198,021
101 - 6020 - 451.21 - 02 Employee Benefits - Medicare 1.45%	53,422	42,383	41,492	45,561	47,683	46,332
101 - 6020 - 451.22 - 01 Pension Benefits - City Pension 5.5%	13,609	13,609	13,250	13,481	14,092	17,955
101 - 6020 - 451.22 - 04 Pension Benefits - NDPERS Pension 8.12%	282,519	270,947	257,983	287,456	266,883	254,895
101 - 6020 - 451.22 - 05 Pension Benefits - NDPERS & City Pension	12,655	13,320	12,957	12,594	12,240	11,604
101 - 6020 - 451.22 - 10 Pension Benefits - NDPERS DC Required Cont.	33,601	1,254	4,337	-	-	-
101 - 6020 - 451.22 - 11 Pension Benefits - NDPERS DC Addtl Contrib.	4,910	238	708	-	-	-

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 6020 - 451.24 - 00 Unemployment Compensation -	-	-	40	(2)	-	-
	Benefits Total	1,340,970	1,006,320	930,188	1,000,999	1,008,041	975,556
	PERSONNEL EXPENSE Total	5,399,333	4,160,734	3,989,219	4,332,062	4,485,708	4,383,150
	OPERATING EXPENSE						
	Other Services						
	101 - 6020 - 451.33 - 29 Other Services - Interpreters	30,500	30,000	23,668	27,121	21,572	22,052
	101 - 6020 - 451.33 - 33 Other Services - Reference Lab	80,000	12,000	17,674	16,073	12,330	5,927
	101 - 6020 - 451.33 - 50 Other Services - Doctors	30,000	20,000	21,100	21,000	20,900	21,464
	101 - 6020 - 451.33 - 58 Other Services - Nursing Services	300,000	-	-	-	-	-
	101 - 6020 - 451.34 - 15 Technical Services - Computer Services	24,500	9,500	11,230	11,573	10,922	11,868
	101 - 6020 - 451.34 - 20 Technical Services - Marketing / Public Relat.	6,000	1,000	59	59	59	-
	101 - 6020 - 451.38 - 11 Other Services - Contract Services	5,000	-	19,268	27,411	24,282	26,244
	101 - 6020 - 451.38 - 99 Other Services - Other Services	3,000	1,000	2,624	3,263	1,139	8,576
	101 - 6020 - 451.42 - 05 Cleaning Services - Custodial Services	2,500	500	745	490	410	1,057
	Other Services Total	481,500	74,000	96,368	106,990	91,614	97,188
	Energy						
	101 - 6020 - 451.62 - 10 Energy - Gasoline	4,500	4,500	4,386	4,319	5,229	4,509
	Energy Total	4,500	4,500	4,386	4,319	5,229	4,509
	Repairs & Maintenance						
	101 - 6020 - 451.43 - 50 Repair and Maintenance - Maintenance Service Cont	315	-	-	-	-	-
	101 - 6020 - 451.43 - 20 Repair and Maintenance - General Equip Repair	2,700	1,200	1,155	888	432	1,280
	Repairs & Maintenance Total	3,015	1,200	1,155	888	432	1,280
	Supplies						
	101 - 6020 - 451.61 - 10 General Supplies - Office Supplies	13,000	8,000	5,883	8,046	6,985	5,374
	101 - 6020 - 451.61 - 20 General Supplies - Medical Supplies	20,000	10,000	5,893	7,325	4,653	5,839
	101 - 6020 - 451.61 - 21 General Supplies - Pharmacy / Drugs	325,000	225,000	284,028	232,855	208,350	125,407
	101 - 6020 - 451.61 - 25 General Supplies - Laboratory Supplies	9,500	500	281	235	125	868
	101 - 6020 - 451.61 - 40 General Supplies - General Supplies	9,000	6,000	6,885	5,722	1,575	3,459
	101 - 6020 - 451.61 - 50 General Supplies - Postage	600	100	120	117	-	98
	101 - 6020 - 451.63 - 20 Concession Supplies - Food	500	500	186	204	17	129
	101 - 6020 - 451.64 - 10 Clothing - Uniforms / Clothing	1,000	1,000	765	1,105	-	1,169
	Supplies Total	378,600	251,100	304,041	255,609	221,705	142,343
	Travel/Education						
	101 - 6020 - 451.56 - 50 In State Travel - Mileage Reimbursements	37,250	40,000	32,758	37,191	33,241	31,466
	101 - 6020 - 451.56 - 60 In State Travel - In State Travel Expenses	2,250	6,250	682	1,266	1,112	84
	101 - 6020 - 451.57 - 60 Out of State Travel - Out of State Travel Exp	9,200	2,500	1,291	624	3,934	-
	101 - 6020 - 451.59 - 10 Education - Due & Membership Instate	2,000	1,650	1,700	1,600	1,575	1,500
	101 - 6020 - 451.59 - 11 Education - Dues/Membership Outstate	-	-	-	288	70	420
	101 - 6020 - 451.59 - 20 Education - Seminar & Conf. Instate	4,300	2,800	13	317	2,040	2,723
	101 - 6020 - 451.59 - 21 Education - Seminar & Conf. Outstate	2,500	1,250	450	1,350	1,367	95
	101 - 6020 - 451.59 - 30 Education - Reference Materials	3,000	2,000	910	1,328	699	582
	Travel/Education Total	60,500	56,450	37,804	43,964	44,038	36,870
	Professional/Admin						
	101 - 6020 - 451.52 - 20 Insurance - Automobile Liability	3,158	2,742	2,611	2,277	2,317	2,312
	101 - 6020 - 451.53 - 20 Communications - Cellular Phone Service	4,000	-	1,920	520	-	-
	101 - 6020 - 451.54 - 40 Advertising - Other Advertising	-	-	207	-	-	-
	101 - 6020 - 451.55 - 20 Printing & Publishing - Duplication and Copies	7,000	4,000	7,473	9,301	3,446	1,646
	101 - 6020 - 451.55 - 30 Printing & Publishing - Printing / Binding / Rep.	-	-	801	-	35	-
	Professional/Admin Total	14,158	6,742	13,012	12,098	5,798	3,958
	Other/Miscellaneous						
	101 - 6020 - 451.44 - 30 Rentals - Operating Leases	3,450	3,450	1,024	1,024	939	-
	101 - 6020 - 451.44 - 99 Rentals - LEASES	-	-	-	-	11,197	-
	101 - 6020 - 451.44 - 20 Rentals - Equip & Vehicle Rent	800	-	-	-	-	-
	Other/Miscellaneous Total	4,250	3,450	1,024	1,024	12,136	-

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Debt Service						
101 - 6020 - 451.80 - 21 Debt Service - INTEREST	-	-	162	221	228	-
101 - 6020 - 451.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	2,228	2,169	1,963	-
OPERATING EXPENSE Total	946,523	397,442	460,180	427,282	383,143	286,148
CAPITAL EXPENSE						
Capital						
101 - 6020 - 451.74 - 10 Capital Outlay - Machinery & Equip	-	-	8,795	-	-	-
CAPITAL EXPENSE Total	-	-	8,795	-	-	-
Health - Fargo Cass Health Service Total	6,345,856	4,558,176	4,458,194	4,759,344	4,868,851	4,669,298
Health - Harm Reduction						
PERSONNEL EXPENSE						
Salaries						
101 - 6013 - 451.11 - 00 Full Time Staff -	1,144,855	1,106,960	1,267,691	1,114,941	1,022,002	872,802
101 - 6013 - 451.11 - 01 Full Time Staff - Full Time - OT	102,268	-	96,291	93,848	84,930	62,391
101 - 6013 - 451.11 - 02 Full Time Staff - Full Time Banked Sick	6,266	5,316	6,267	5,316	5,637	5,078
101 - 6013 - 451.13 - 00 Part Time W/ Benefits -	226,299	224,394	213,598	157,064	139,880	155,186
101 - 6013 - 451.13 - 01 Part Time W/ Benefits - PT W/ Benefits - OT	13,995	-	12,671	2,990	6,266	4,656
101 - 6013 - 451.14 - 00 Temporary/Seasonal -	1,067,426	1,454,351	789,431	903,003	747,975	442,350
101 - 6013 - 451.14 - 01 Temporary/Seasonal - Temporary/Seasonal OT	113,033	-	105,960	105,505	76,730	56,315
Salaries Total	2,674,143	2,791,021	2,491,909	2,382,667	2,083,420	1,598,778
Benefits						
101 - 6013 - 451.20 - 01 Employee Benefits - Health Insurance	328,574	245,101	324,644	263,354	220,048	221,743
101 - 6013 - 451.20 - 03 Employee Benefits - Dental Insurance	10,930	11,302	18,996	16,377	13,905	13,793
101 - 6013 - 451.20 - 04 Employee Benefits - Long Term Disability	2,651	2,853	4,913	4,557	3,591	3,269
101 - 6013 - 451.21 - 01 Employee Benefits - FICA 6.2%	167,711	169,841	148,601	142,633	125,038	94,417
101 - 6013 - 451.21 - 02 Employee Benefits - Medicare 1.45%	39,221	39,721	34,753	33,358	29,243	22,082
101 - 6013 - 451.22 - 04 Pension Benefits - NDPERS Pension 8.12%	96,153	116,154	164,582	180,348	138,763	127,491
101 - 6013 - 451.22 - 05 Pension Benefits - NDPERS & City Pension	1,629	1,629	1,871	1,793	1,585	1,510
101 - 6013 - 451.22 - 10 Pension Benefits - NDPERS DC Required Cont.	15,199	833	12,670	-	-	-
101 - 6013 - 451.22 - 11 Pension Benefits - NDPERS DC Addtl Contrib.	1,184	-	3,008	-	-	-
101 - 6013 - 451.24 - 00 Unemployment Compensation -	-	-	4,714	3,551	1,583	-
Benefits Total	663,252	587,434	718,752	645,971	533,756	484,305
PERSONNEL EXPENSE Total	3,337,395	3,378,455	3,210,661	3,028,638	2,617,176	2,083,083
OPERATING EXPENSE						
Other Services						
101 - 6013 - 451.33 - 50 Other Services - Doctors	-	-	-	21,000	1,500	1,500
101 - 6013 - 451.33 - 59 Other Services - Veterans Services	-	-	-	319	210	-
101 - 6013 - 451.34 - 15 Technical Services - Computer Services	1,850	1,600	1,606	1,339	6,624	814
101 - 6013 - 451.34 - 20 Technical Services - Marketing / Public Relat.	-	250	308	238	238	194
101 - 6013 - 451.34 - 23 Technical Services - Software Maintenance	-	-	600	600	-	-
101 - 6013 - 451.38 - 11 Other Services - Contract Services	4,000	7,150	3,828	330	230	6,658
101 - 6013 - 451.38 - 55 Other Services - Taxi Rides Detox/Homeless	23,000	23,000	19,159	-	-	-
101 - 6013 - 451.38 - 99 Other Services - Other Services	3,000	3,000	5,814	18,017	41,337	37,966
101 - 6013 - 451.42 - 05 Cleaning Services - Custodial Services	1,600	1,600	674	1,611	24,147	18,358
Other Services Total	33,450	36,600	31,989	43,454	74,286	65,490
Energy						
101 - 6013 - 451.41 - 05 Utility Services - Water and Sewer	6,300	6,300	8,135	6,330	4,880	5,996
101 - 6013 - 451.62 - 10 Energy - Gasoline	13,000	11,000	12,659	10,819	10,592	7,778
101 - 6013 - 451.62 - 50 Energy - Natural Gas	12,000	12,000	13,639	10,823	12,359	14,764
101 - 6013 - 451.62 - 51 Energy - Electricity	64,000	68,000	60,139	59,359	53,407	48,927
Energy Total	95,300	97,300	94,572	87,331	81,238	77,465
Repairs & Maintenance						
101 - 6013 - 451.43 - 10 Repair and Maintenance - Building Repairs	-	-	-	-	296	5,530
101 - 6013 - 451.43 - 50 Repair and Maintenance - Maintenance Service Cont	2,000	2,000	1,579	1,454	1,477	403

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 6013 - 451.43 - 20 Repair and Maintenance - General Equip Repair	2,500	4,500	2,145	641	568	264
	Repairs & Maintenance Total	4,500	6,500	3,724	2,095	2,341	6,197
	Supplies						
	101 - 6013 - 451.61 - 10 General Supplies - Office Supplies	4,500	4,500	3,051	4,827	3,697	4,432
	101 - 6013 - 451.61 - 20 General Supplies - Medical Supplies	95,000	75,000	93,199	73,512	67,704	71,555
	101 - 6013 - 451.61 - 21 General Supplies - Pharmacy / Drugs	12,000	110,000	10,728	104,390	154,227	157,913
	101 - 6013 - 451.61 - 40 General Supplies - General Supplies	65,000	50,000	64,331	59,404	59,764	47,241
	101 - 6013 - 451.61 - 50 General Supplies - Postage	500	500	299	474	261	162
	101 - 6013 - 451.63 - 20 Concession Supplies - Food	25,000	28,000	22,823	15,748	27,238	20,482
	101 - 6013 - 451.64 - 10 Clothing - Uniforms / Clothing	-	-	297	-	-	-
	Supplies Total	202,000	268,000	194,728	258,355	312,891	301,785
	Travel/Education						
	101 - 6013 - 451.56 - 50 In State Travel - Mileage Reimbursements	1,000	1,000	791	440	348	586
	101 - 6013 - 451.56 - 60 In State Travel - In State Travel Expenses	2,250	2,250	5,272	2,204	8,281	24,455
	101 - 6013 - 451.56 - 70 In State Travel - GUEST TRAVEL	30,000	30,000	29,474	-	2,045	-
	101 - 6013 - 451.57 - 60 Out of State Travel - Out of State Travel Exp	4,000	4,000	-	9,600	566	11,196
	101 - 6013 - 451.59 - 10 Education - Due & Membership Instate	1,300	2,500	1,300	1,081	1,995	2,145
	101 - 6013 - 451.59 - 11 Education - Dues/Membership Outstate	-	-	-	-	-	100
	101 - 6013 - 451.59 - 20 Education - Seminar & Conf. Instate	1,550	1,550	230	213	533	2,202
	101 - 6013 - 451.59 - 21 Education - Seminar & Conf. Outstate	2,000	2,000	-	3,525	775	2,470
	101 - 6013 - 451.59 - 30 Education - Reference Materials	750	750	30	316	180	-
	Travel/Education Total	42,850	44,050	37,097	17,379	14,723	43,154
	Professional/Admin						
	101 - 6013 - 451.52 - 20 Insurance - Automobile Liability	4,061	3,525	3,617	2,823	3,177	2,599
	101 - 6013 - 451.53 - 20 Communications - Cellular Phone Service	3,500	4,500	6,991	6,252	6,098	4,501
	101 - 6013 - 451.54 - 40 Advertising - Other Advertising	-	-	56	-	-	-
	101 - 6013 - 451.55 - 20 Printing & Publishing - Duplication and Copies	1,500	1,500	2,490	2,267	977	831
	Professional/Admin Total	9,061	9,525	13,154	11,342	10,252	7,931
	Other/Miscellaneous						
	101 - 6013 - 451.44 - 10 Rentals - Land and Building Rents	-	-	1,926	(50)	4,006	1,525
	101 - 6013 - 451.44 - 30 Rentals - Operating Leases	2,500	2,500	19	121	395	(92)
	101 - 6013 - 451.44 - 98 Rentals - NON - LEASE COMPONENT	-	-	-	-	72	868
	101 - 6013 - 451.44 - 99 Rentals - LEASES	-	-	-	-	10,942	-
	101 - 6013 - 451.44 - 20 Rentals - Equip & Vehicle Rent	-	-	43	79	41	-
	Other/Miscellaneous Total	2,500	2,500	1,988	150	15,456	2,301
	Debt Service						
	101 - 6013 - 451.80 - 21 Debt Service - INTEREST	-	-	156	216	223	2
	101 - 6013 - 451.80 - 91 Debt Service - FINANCING PRINCIPAL	-	-	2,387	2,119	2,037	1,426
	Debt Service Total	-	-	2,543	2,335	2,260	1,428
	CAPITAL EXPENSE						
	Capital						
	101 - 6013 - 451.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	-	-	16,366
	101 - 6013 - 451.74 - 11 Capital Outlay - Computer Equip	-	-	-	-	-	2,167
	CAPITAL EXPENSE Total	-	-	-	-	-	18,533
	Health - Harm Reduction Total	3,727,056	3,842,930	3,590,456	3,451,079	3,130,623	2,607,367
	Health - Health Clinic						
	PERSONNEL EXPENSE						
	Salaries						
	101 - 6040 - 451.11 - 00 Full Time Staff -	-	884,282	762,794	885,041	924,763	927,428
	101 - 6040 - 451.11 - 01 Full Time Staff - Full Time - OT	-	-	888	281	378	804
	101 - 6040 - 451.11 - 02 Full Time Staff - Full Time Banked Sick	-	1,944	-	1,944	4,051	3,535
	101 - 6040 - 451.13 - 00 Part Time W/ Benefits -	-	99,674	153,336	111,134	36,323	29,188
	101 - 6040 - 451.13 - 01 Part Time W/ Benefits - PT W/ Benefits - OT	-	-	22	150	-	32
	101 - 6040 - 451.13 - 02 Part Time W/ Benefits - PT W/Benefits Banked Sick	-	1,659	2,037	1,659	-	-

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 6040 - 451.14 - 00 Temporary/Seasonal -	-	-	2,239	-	-	8,818
	Salaries Total	-	987,559	921,316	1,000,209	965,515	969,805
	Benefits						
	101 - 6040 - 451.20 - 01 Employee Benefits - Health Insurance	-	202,245	168,421	169,340	153,898	158,135
	101 - 6040 - 451.20 - 03 Employee Benefits - Dental Insurance	-	6,612	6,306	6,943	6,663	6,654
	101 - 6040 - 451.20 - 04 Employee Benefits - Long Term Disability	-	2,220	2,074	2,320	2,057	2,011
	101 - 6040 - 451.21 - 01 Employee Benefits - FICA 6.2%	-	55,584	52,276	57,488	56,299	56,464
	101 - 6040 - 451.21 - 02 Employee Benefits - Medicare 1.45%	-	12,999	12,225	13,444	13,167	13,205
	101 - 6040 - 451.22 - 01 Pension Benefits - City Pension 5.5%	-	-	-	-	-	52
	101 - 6040 - 451.22 - 04 Pension Benefits - NDPERS Pension 8.12%	-	77,538	69,753	91,188	79,286	77,493
	101 - 6040 - 451.22 - 05 Pension Benefits - NDPERS & City Pension	-	3,743	3,594	3,508	3,429	3,405
	101 - 6040 - 451.22 - 10 Pension Benefits - NDPERS DC Required Cont.	-	7,712	6,991	-	-	-
	101 - 6040 - 451.22 - 11 Pension Benefits - NDPERS DC Addtl Contrib.	-	2,999	2,409	-	-	-
	101 - 6040 - 451.24 - 00 Unemployment Compensation -	-	-	1,841	-	-	-
	Benefits Total	-	371,652	325,890	344,231	314,799	317,419
	PERSONNEL EXPENSE Total	-	1,359,211	1,247,206	1,344,440	1,280,314	1,287,224
	OPERATING EXPENSE						
	Other Services						
	101 - 6040 - 451.33 - 29 Other Services - Interpreters	-	500	892	526	101	36
	101 - 6040 - 451.33 - 33 Other Services - Reference Lab	-	45,000	62,996	50,535	41,215	46,149
	101 - 6040 - 451.33 - 45 Other Services - Therapists	-	-	7	-	-	-
	101 - 6040 - 451.33 - 50 Other Services - Doctors	-	10,000	10,500	21,000	3,325	5,700
	101 - 6040 - 451.33 - 58 Other Services - Ryan White	-	300,000	383,745	346,314	267,384	252,354
	101 - 6040 - 451.34 - 15 Technical Services - Computer Services	-	15,000	13,279	13,614	11,631	11,994
	101 - 6040 - 451.34 - 20 Technical Services - Marketing / Public Relat.	-	5,000	3,426	724	1,038	3,362
	101 - 6040 - 451.38 - 11 Other Services - Contract Services	-	5,000	247	54,801	74,256	31,191
	101 - 6040 - 451.38 - 99 Other Services - Other Services	-	2,000	1,415	880	2,553	1,643
	101 - 6040 - 451.42 - 05 Cleaning Services - Custodial Services	-	2,000	2,017	1,902	1,954	1,523
	Other Services Total	-	384,500	478,524	490,296	403,457	353,952
	Repairs & Maintenance						
	101 - 6040 - 451.43 - 50 Repair and Maintenance - Maintenance Service Cont	-	315	367	321	77	-
	101 - 6040 - 451.43 - 20 Repair and Maintenance - General Equip Repair	-	1,500	1,139	766	900	936
	Repairs & Maintenance Total	-	1,815	1,506	1,087	977	936
	Supplies						
	101 - 6040 - 451.61 - 10 General Supplies - Office Supplies	-	5,000	3,811	3,478	4,493	3,565
	101 - 6040 - 451.61 - 20 General Supplies - Medical Supplies	-	10,000	7,800	7,094	7,492	7,508
	101 - 6040 - 451.61 - 21 General Supplies - Pharmacy / Drugs	-	60,000	48,190	39,944	37,284	38,233
	101 - 6040 - 451.61 - 25 General Supplies - Laboratory Supplies	-	9,000	7,681	6,037	7,565	8,060
	101 - 6040 - 451.61 - 40 General Supplies - General Supplies	-	3,000	1,063	1,030	4,119	1,789
	101 - 6040 - 451.61 - 50 General Supplies - Postage	-	-	303	81	3	39
	101 - 6040 - 451.63 - 20 Concession Supplies - Food	-	-	92	144	36	78
	Supplies Total	-	87,000	68,940	57,808	60,992	59,272
	Travel/Education						
	101 - 6040 - 451.56 - 50 In State Travel - Mileage Reimbursements	-	250	-	48	309	285
	101 - 6040 - 451.56 - 60 In State Travel - In State Travel Expenses	-	1,000	188	-	46	489
	101 - 6040 - 451.57 - 60 Out of State Travel - Out of State Travel Exp	-	2,700	162	179	175	66
	101 - 6040 - 451.59 - 10 Education - Due & Membership Instate	-	-	250	-	125	-
	101 - 6040 - 451.59 - 11 Education - Dues/Membership Outstate	-	-	-	-	105	-
	101 - 6040 - 451.59 - 20 Education - Seminar & Conf. Instate	-	1,500	609	1,451	1,344	1,132
	101 - 6040 - 451.59 - 21 Education - Seminar & Conf. Outstate	-	1,250	-	-	-	-
	101 - 6040 - 451.59 - 30 Education - Reference Materials	-	1,000	360	719	701	764
	Travel/Education Total	-	7,700	1,569	2,397	2,805	2,736
	Professional/Admin						
	101 - 6040 - 451.53 - 20 Communications - Cellular Phone Service	-	1,500	2,055	1,495	1,078	1,315

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 6040 - 451.55 - 20 Printing & Publishing - Duplication and Copies	-	1,000	625	462	1,112	691
	101 - 6040 - 451.55 - 30 Printing & Publishing - Printing / Binding / Rep.	-	-	-	-	70	-
	Professional/Admin Total	-	2,500	2,680	1,957	2,260	2,006
	Other/Miscellaneous						
	101 - 6040 - 451.44 - 10 Rentals - Land and Building Rents	-	-	22	-	-	-
	101 - 6040 - 451.44 - 20 Rentals - Equip & Vehicle Rent	-	800	668	813	829	1,030
	OPERATING EXPENSE Total	-	484,315	553,909	554,358	471,320	419,932
	CAPITAL EXPENSE						
	Capital						
	101 - 6040 - 451.74 - 11 Capital Outlay - Computer Equip	-	-	-	-	1,095	5,867
	CAPITAL EXPENSE Total	-	-	-	-	1,095	5,867
	Health - Health Clinic Total	-	1,843,526	1,801,115	1,898,798	1,752,729	1,713,023
	Health - Occupational Health						
	PERSONNEL EXPENSE						
	Salaries						
	101 - 6045 - 451.11 - 00 Full Time Staff -	51,191	64,256	102,323	115,026	113,818	102,825
	101 - 6045 - 451.11 - 01 Full Time Staff - Full Time - OT	-	-	160	97	100	66
	101 - 6045 - 451.11 - 02 Full Time Staff - Full Time Banked Sick	-	775	-	776	759	594
	101 - 6045 - 451.14 - 00 Temporary/Seasonal -	-	-	-	-	-	765
	Salaries Total	51,191	65,031	102,483	115,899	114,677	104,250
	Benefits						
	101 - 6045 - 451.20 - 01 Employee Benefits - Health Insurance	19,730	16,828	28,798	29,041	25,208	21,489
	101 - 6045 - 451.20 - 03 Employee Benefits - Dental Insurance	521	528	934	989	1,004	986
	101 - 6045 - 451.20 - 04 Employee Benefits - Long Term Disability	115	146	226	266	245	217
	101 - 6045 - 451.21 - 01 Employee Benefits - FICA 6.2%	2,556	3,714	5,678	6,605	6,707	6,065
	101 - 6045 - 451.21 - 02 Employee Benefits - Medicare 1.45%	598	868	1,328	1,545	1,568	1,418
	101 - 6045 - 451.22 - 04 Pension Benefits - NDPERS Pension 8.12%	4,080	5,490	8,556	10,401	9,400	8,435
	101 - 6045 - 451.22 - 10 Pension Benefits - NDPERS DC Required Cont.	289	262	203	-	-	-
	101 - 6045 - 451.22 - 11 Pension Benefits - NDPERS DC Addtl Contrib.	55	50	38	-	-	-
	101 - 6045 - 451.24 - 00 Unemployment Compensation -	-	-	131	-	-	-
	Benefits Total	27,944	27,886	45,892	48,847	44,132	38,610
	PERSONNEL EXPENSE Total	79,135	92,917	148,375	164,746	158,809	142,860
	OPERATING EXPENSE						
	Other Services						
	101 - 6045 - 451.33 - 33 Other Services - Reference Lab	2,700	5,200	2,340	5,300	5,159	3,582
	101 - 6045 - 451.33 - 50 Other Services - Doctors	-	-	-	5,000	280	140
	101 - 6045 - 451.34 - 15 Technical Services - Computer Services	7,435	4,200	4,364	4,796	3,795	3,960
	101 - 6045 - 451.38 - 11 Other Services - Contract Services	-	-	62	52	86	31
	101 - 6045 - 451.38 - 99 Other Services - Other Services	-	-	-	-	-	70
	101 - 6045 - 451.42 - 05 Cleaning Services - Custodial Services	-	-	31	82	43	23
	Other Services Total	10,135	9,400	6,797	15,230	9,363	7,806
	Repairs & Maintenance						
	101 - 6045 - 451.43 - 50 Repair and Maintenance - Maintenance Service Cont	400	315	367	321	77	-
	101 - 6045 - 451.43 - 20 Repair and Maintenance - General Equip Repair	1,000	1,500	860	753	798	1,323
	Repairs & Maintenance Total	1,400	1,815	1,227	1,074	875	1,323
	Supplies						
	101 - 6045 - 451.61 - 10 General Supplies - Office Supplies	1,300	1,000	1,306	883	1,248	1,492
	101 - 6045 - 451.61 - 20 General Supplies - Medical Supplies	1,500	3,000	418	1,727	1,595	1,363
	101 - 6045 - 451.61 - 21 General Supplies - Pharmacy / Drugs	-	-	3	-	7	-
	101 - 6045 - 451.61 - 25 General Supplies - Laboratory Supplies	1,200	1,200	723	726	1,022	1,041
	101 - 6045 - 451.61 - 40 General Supplies - General Supplies	750	750	191	-	14	219
	101 - 6045 - 451.61 - 50 General Supplies - Postage	-	-	41	-	-	16
	101 - 6045 - 451.63 - 20 Concession Supplies - Food	500	500	232	178	458	376
	Supplies Total	5,250	6,450	2,914	3,514	4,344	4,507

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Travel/Education							
101 - 6045 - 451.59 - 20	Education - Seminar & Conf. Instate	-	400	-	-	-	998
101 - 6045 - 451.59 - 30	Education - Reference Materials	-	300	-	-	-	21
	Travel/Education Total	-	700	-	-	-	1,019
Professional/Admin							
101 - 6045 - 451.55 - 20	Printing & Publishing - Duplication and Copies	100	500	71	166	94	-
	Professional/Admin Total	100	500	71	166	94	-
	OPERATING EXPENSE Total	16,885	18,865	11,009	19,984	14,676	14,655
	Health - Occupational Health Total	96,020	111,782	159,384	184,730	173,485	157,515
Health - Pandemic							
PERSONNEL EXPENSE							
Salaries							
101 - 6095 - 451.14 - 00	Temporary/Seasonal -	-	-	-	6,105	17,748	9,179
	Salaries Total	-	-	-	6,105	17,748	9,179
Benefits							
101 - 6095 - 451.20 - 01	Employee Benefits - Health Insurance	-	-	-	-	(76)	890
101 - 6095 - 451.20 - 03	Employee Benefits - Dental Insurance	-	-	-	-	-	65
101 - 6095 - 451.20 - 04	Employee Benefits - Long Term Disability	-	-	-	-	-	12
101 - 6095 - 451.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	379	1,177	560
101 - 6095 - 451.21 - 02	Employee Benefits - Medicare 1.45%	-	-	-	89	257	131
101 - 6095 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%	-	-	-	-	-	455
101 - 6095 - 451.24 - 00	Unemployment Compensation -	-	-	-	-	636	-
	Benefits Total	-	-	-	468	1,994	2,113
	PERSONNEL EXPENSE Total	-	-	-	6,573	19,742	11,292
OPERATING EXPENSE							
Other Services							
101 - 6095 - 451.34 - 15	Technical Services - Computer Services	-	-	-	-	(34,000)	220
101 - 6095 - 451.34 - 20	Technical Services - Marketing / Public Relat.	-	-	-	-	-	2,000
101 - 6095 - 451.38 - 11	Other Services - Contract Services	-	-	-	5,813	115	377
101 - 6095 - 451.38 - 99	Other Services - Other Services	-	-	-	(5,813)	-	-
	Other Services Total	-	-	-	-	(33,885)	2,597
Professional/Admin							
101 - 6095 - 451.53 - 20	Communications - Cellular Phone Service	-	-	-	589	-	-
	Professional/Admin Total	-	-	-	589	-	-
Other/Miscellaneous							
101 - 6095 - 451.44 - 10	Rentals - Land and Building Rents	-	-	-	-	-	(6,000)
101 - 6095 - 451.44 - 97	Rentals - Subscriptions - GASB 96	-	-	-	-	34,000	-
	Other/Miscellaneous Total	-	-	-	-	34,000	(6,000)
Debt Service							
101 - 6095 - 451.80 - 92	Debt Service - Subscription Principal	-	-	-	-	34,000	-
	Debt Service Total	-	-	-	-	34,000	-
	OPERATING EXPENSE Total	-	-	-	589	34,115	(3,403)
	Health - Pandemic Total	-	-	-	7,162	53,857	7,889
Health - WIC							
PERSONNEL EXPENSE							
Salaries							
101 - 6090 - 451.11 - 00	Full Time Staff -	574,291	560,287	494,900	487,798	477,277	476,769
101 - 6090 - 451.11 - 01	Full Time Staff - Full Time - OT	-	-	33	232	134	75
101 - 6090 - 451.11 - 02	Full Time Staff - Full Time Banked Sick	1,053	3,462	1,053	3,462	3,173	3,429
101 - 6090 - 451.13 - 00	Part Time W/ Benefits -	136,934	114,011	111,965	102,352	105,716	85,478
101 - 6090 - 451.13 - 01	Part Time W/ Benefits - PT W/ Benefits - OT	-	-	-	20	-	-
101 - 6090 - 451.14 - 00	Temporary/Seasonal -	16,569	16,569	52,229	55,514	44,692	42,086
	Salaries Total	728,848	694,329	660,180	649,378	630,992	607,837
Benefits							

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101			Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 6090 - 451.20 - 01	Employee Benefits - Health Insurance		119,500	138,760	115,188	102,846	97,122	68,316
101 - 6090 - 451.20 - 03	Employee Benefits - Dental Insurance		4,099	5,039	4,763	4,469	4,295	4,464
101 - 6090 - 451.20 - 04	Employee Benefits - Long Term Disability		1,597	1,505	1,430	1,395	1,236	1,199
101 - 6090 - 451.21 - 01	Employee Benefits - FICA 6.2%		39,874	38,469	37,141	37,050	36,468	35,360
101 - 6090 - 451.21 - 02	Employee Benefits - Medicare 1.45%		9,326	8,996	8,686	8,665	8,529	8,270
101 - 6090 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%		63,755	62,439	56,196	54,754	47,622	46,044
101 - 6090 - 451.22 - 05	Pension Benefits - NDPERS & City Pension		3,503	4,677	4,359	4,200	4,083	3,793
	Benefits Total		241,654	259,885	227,763	213,379	199,355	167,446
	PERSONNEL EXPENSE Total		970,501	954,214	887,943	862,757	830,347	775,283
OPERATING EXPENSE								
Other Services								
101 - 6090 - 451.33 - 29	Other Services - Interpreters		12,000	8,000	9,869	8,168	2,239	2,998
101 - 6090 - 451.33 - 50	Other Services - Doctors		-	-	-	5,000	-	-
101 - 6090 - 451.34 - 15	Technical Services - Computer Services		1,600	300	1,568	269	357	-
101 - 6090 - 451.34 - 20	Technical Services - Marketing / Public Relat.		-	100	59	59	59	-
101 - 6090 - 451.38 - 11	Other Services - Contract Services		100	100	62	52	86	52
101 - 6090 - 451.38 - 99	Other Services - Other Services		-	-	240	-	-	-
101 - 6090 - 451.42 - 05	Cleaning Services - Custodial Services		200	200	149	126	137	41
	Other Services Total		13,900	8,700	11,947	13,674	2,878	3,091
Repairs & Maintenance								
101 - 6090 - 451.43 - 50	Repair and Maintenance - Maintenance Service Cont		400	315	367	321	77	-
101 - 6090 - 451.43 - 20	Repair and Maintenance - General Equip Repair		800	600	792	576	1,096	540
	Repairs & Maintenance Total		1,200	915	1,159	897	1,173	540
Supplies								
101 - 6090 - 451.61 - 10	General Supplies - Office Supplies		1,500	1,500	349	5,523	2,244	1,265
101 - 6090 - 451.61 - 20	General Supplies - Medical Supplies		8,000	8,000	6,311	6,944	6,297	4,975
101 - 6090 - 451.61 - 40	General Supplies - General Supplies		500	500	453	602	345	312
101 - 6090 - 451.61 - 50	General Supplies - Postage		200	200	-	136	197	187
101 - 6090 - 451.63 - 20	Concession Supplies - Food		-	-	-	376	306	-
	Supplies Total		10,200	10,200	7,113	13,581	9,389	6,739
Travel/Education								
101 - 6090 - 451.56 - 50	In State Travel - Mileage Reimbursements		250	250	28	80	490	446
101 - 6090 - 451.56 - 60	In State Travel - In State Travel Expenses		500	500	58	182	352	134
101 - 6090 - 451.57 - 60	Out of State Travel - Out of State Travel Exp		-	750	-	-	-	2,421
101 - 6090 - 451.59 - 11	Education - Dues/Membership Outstate		150	250	100	-	224	644
101 - 6090 - 451.59 - 20	Education - Seminar & Conf. Instate		1,000	1,000	260	185	289	817
101 - 6090 - 451.59 - 21	Education - Seminar & Conf. Outstate		-	-	-	-	-	800
101 - 6090 - 451.59 - 30	Education - Reference Materials		250	500	-	3,160	192	85
	Travel/Education Total		2,150	3,250	446	3,607	1,547	5,347
Professional/Admin								
101 - 6090 - 451.53 - 20	Communications - Cellular Phone Service		-	-	-	261	528	212
101 - 6090 - 451.53 - 60	Communications - Other Communications		-	-	5	-	-	-
101 - 6090 - 451.55 - 20	Printing & Publishing - Duplication and Copies		1,000	1,000	1,075	412	992	632
	Professional/Admin Total		1,000	1,000	1,080	673	1,520	844
Other/Miscellaneous								
101 - 6090 - 451.44 - 20	Rentals - Equip & Vehicle Rent		-	-	-	-	-	389
	OPERATING EXPENSE Total		28,450	24,065	21,745	32,432	16,507	16,950
CAPITAL EXPENSE								
Capital								
101 - 6090 - 451.74 - 11	Capital Outlay - Computer Equip		-	-	-	-	5,805	7,250
	CAPITAL EXPENSE Total		-	-	-	-	5,805	7,250
Health - WIC Total			998,951	978,279	909,688	895,189	852,659	799,483
Health - Winter Warming PERSONNEL EXPENSE								

GENERAL FUND EXPENSE - FARGO CASS HEALTH - DETAIL

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Salaries						
101 - 6091 - 451.11 - 00 Full Time Staff -	62,994	-	9,631	3,860	1,806	-
101 - 6091 - 451.11 - 01 Full Time Staff - Full Time - OT	-	-	6,230	1,156	432	-
101 - 6091 - 451.13 - 00 Part Time W/ Benefits -	-	-	88	88	-	-
101 - 6091 - 451.13 - 01 Part Time W/ Benefits - PT W/ Benefits - OT	-	-	-	44	-	-
101 - 6091 - 451.14 - 00 Temporary/Seasonal -	138,386	-	85,736	115,590	32,940	-
101 - 6091 - 451.14 - 01 Temporary/Seasonal - Temporary/Seasonal OT	-	-	30,007	36,442	7,424	-
Salaries Total	201,380	-	131,692	157,180	42,602	-
Benefits						
101 - 6091 - 451.20 - 01 Employee Benefits - Health Insurance	10,237	-	8,943	10,317	3,289	-
101 - 6091 - 451.20 - 03 Employee Benefits - Dental Insurance	607	-	637	699	222	-
101 - 6091 - 451.20 - 04 Employee Benefits - Long Term Disability	138	-	119	254	74	-
101 - 6091 - 451.20 - 08 Employee Benefits - HSA City Contribution	-	-	7	-	-	-
101 - 6091 - 451.21 - 01 Employee Benefits - FICA 6.2%	3,671	-	7,950	9,592	2,594	-
101 - 6091 - 451.21 - 02 Employee Benefits - Medicare 1.45%	859	-	1,859	2,243	607	-
101 - 6091 - 451.22 - 04 Pension Benefits - NDPERS Pension 8.12%	5,647	-	4,599	9,957	2,533	-
101 - 6091 - 451.22 - 05 Pension Benefits - NDPERS & City Pension	-	-	5	-	-	-
101 - 6091 - 451.22 - 10 Pension Benefits - NDPERS DC Required Cont.	-	-	31	-	-	-
101 - 6091 - 451.22 - 11 Pension Benefits - NDPERS DC Addtl Contrib.	-	-	5	-	-	-
Benefits Total	21,159	-	24,155	33,062	9,319	-
PERSONNEL EXPENSE Total	222,539	-	155,847	190,242	51,921	-
OPERATING EXPENSE						
Other Services						
101 - 6091 - 451.38 - 55 Other Services - Taxi Rides Detox/Homeless	5,000	-	1,148	-	-	-
101 - 6091 - 451.38 - 99 Other Services - Other Services	1,000	1,000	1,013	675	-	-
Other Services Total	6,000	1,000	2,161	675	-	-
Repairs & Maintenance						
101 - 6091 - 451.43 - 10 Repair and Maintenance - Building Repairs	3,000	3,000	3,998	2,958	-	-
Repairs & Maintenance Total	3,000	3,000	3,998	2,958	-	-
Supplies						
101 - 6091 - 451.61 - 10 General Supplies - Office Supplies	500	500	135	507	-	-
101 - 6091 - 451.61 - 20 General Supplies - Medical Supplies	500	1,000	364	367	72	-
101 - 6091 - 451.61 - 40 General Supplies - General Supplies	3,000	5,000	2,463	8,118	2,981	-
101 - 6091 - 451.63 - 20 Concession Supplies - Food	1,000	-	1,085	478	943	-
Supplies Total	5,000	6,500	4,047	9,470	3,996	-
Other/Miscellaneous						
101 - 6091 - 451.44 - 20 Rentals - Equip & Vehicle Rent	-	200	210	35	-	-
OPERATING EXPENSE Total	14,000	10,700	10,416	13,138	3,996	-
CAPITAL EXPENSE						
Capital						
101 - 6091 - 451.73 - 20 Infrastructure - Site Improvements	-	-	-	-	10,255	-
CAPITAL EXPENSE Total	-	-	-	-	10,255	-
Health - Winter Warming Total	236,539	10,700	166,263	203,380	66,172	-
FARGO CASS HEALTH EXPENSE Total	15,523,910	15,211,933	14,905,374	14,836,144	14,139,866	13,230,118

PUBLIC WORKS

Public Works Department Overview:

Public Works is dedicated to preserving and enhancing the community's social and environmental quality of life through the delivery of efficient, effective, and high-quality services. As a comprehensive service provider, Public Works not only maintains critical infrastructure but continually works to improve systems and operations in ways that safeguard the health, safety, and welfare of all residents. Across its divisions, Public Works delivers a wide range of essential services that support daily operations and emergency response alike.

Street Department:

The Street Department plays a central role in maintaining the City's transportation network and underground infrastructure, performing asphalt and concrete repairs, gravel road and alley maintenance, street sweeping, and right-of-way mowing. The team also leads snow and ice control operations on streets and sidewalks, enforces sidewalk snow removal ordinances, maintains street designation signage, and conducts cleaning, inspection and televising of sanitary and storm sewer systems, including storm sewer lift stations. In times of major floods and snow events, the department is a key responder, ensuring safe and passable infrastructure for the community.

Central Garage:

The Central Garage and Fleet Purchasing jointly ensure the City's fleet remains reliable, safe, and cost-effective. The Central Garage manages preventive maintenance, repairs, replacement scheduling, and regulatory inspections for all vehicles and equipment. It also oversees asset liquidation, fuel purchasing and distribution, and maintains a parts storeroom that supports accurate inventory control, efficient work order processing, and clear financial reporting. Fleet Purchasing provides strategic oversight of all vehicle and equipment acquisitions, ensuring compliance with City policies while maximizing value and performance. Key functions include product evaluation, vendor coordination, specification development, proposal management, asset tracking, and equipment liquidation. Working closely with departments, Fleet Purchasing helps justify and plan future fleet needs and administers a dedicated replacement program that systematically updates aging equipment to maintain operational efficiency and control long-term costs. Enterprise-fund vehicles are charged directly to the departments using them, while a centralized cost center manages end-of-life replacements. Timely investment in fleet renewal is critical to prevent rising maintenance costs and ensuring dependable service across all operations.

Forestry:

The Forestry Division enhances Fargo's urban environment by promoting a safe, healthy, and resilient tree canopy. Through proactive pruning, planting, and removal programs, the division increases storm resistance, manages insects and disease, and promotes species diversification. Forestry staff also engage the public through education, volunteer coordination, and community events such as Arbor Day and the Reforest the Red initiative. Additional services include residential planting assistance, tree health response, brush chipping programs, and innovative wood waste utilization partnerships that create higher-value products.

Mains & Hydrants:

The Mains and Hydrants Department is responsible for the maintenance and reliability of the City's water distribution system. This includes repairing water main failures, maintaining and exercising valves, servicing fire hydrants, and inspecting new construction and water services. The team also performs street patching, boulevard restoration, system locating, and water main tapping, while assisting other departments during emergency events. Their work is critical to ensuring consistent water service and public safety.

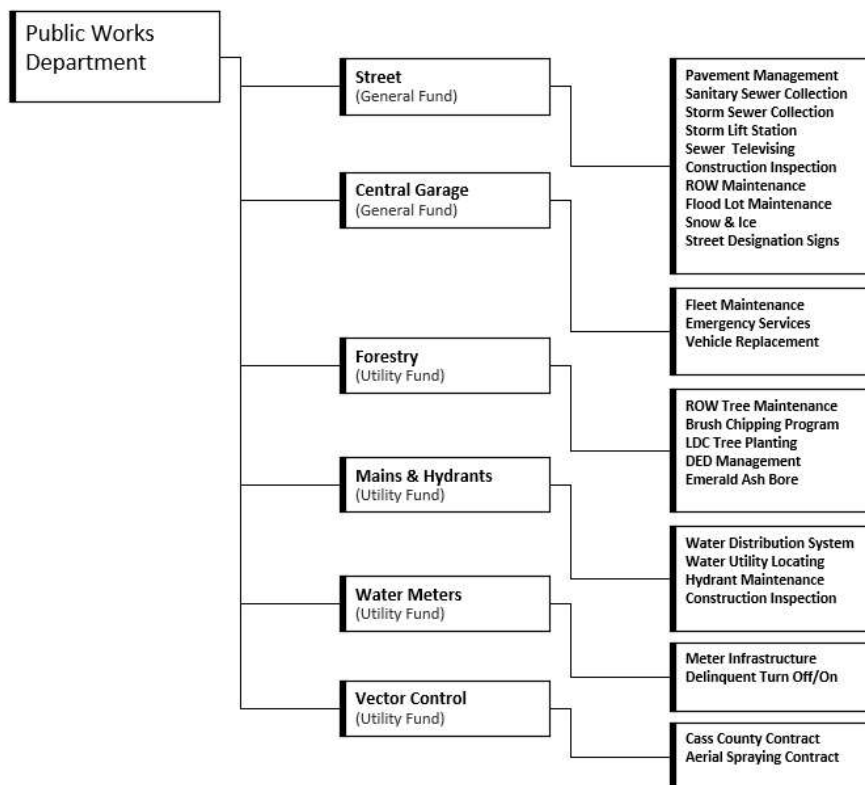
Water Meters:

The Water Meters Division is responsible for procuring and installing all public water meters throughout the city, ranging in size from 5/8-inch to 10-inch. The division oversees the replacement, calibration, and ongoing maintenance of all meters to ensure accurate measurement and system reliability. At the request of the Auditor's Office, the division also conducts water service shut offs and turn-ons and assists with the collection of monthly meter data and related information to support accurate utility billing.

Vector Control:

The City of Fargo's Vector Control program works to reduce mosquito populations across the community. Through proactive adulticide management and both truck-mounted and aerial ULV applications, the program helps keep residents comfortable and protected from mosquito-borne illnesses. This service is contracted through Cass County, ensuring coordinated and efficient mosquito management across the region.

Organizational Chart(s):



Current or Emerging Issues:

The Public Works Department is experiencing increasing operational strain due to rapid city growth, rising service demands, and significant workforce challenges. All feasible efficiency improvements have already been implemented, and current staffing levels are no longer sufficient to meet existing or future needs. Without additional personnel, service levels, particularly snow response, will decline.

Recruitment and retention difficulties, combined with a nationwide technician shortage, have reduced both the number and quality of applicants. This ongoing trend continues to limit the Department's ability to maintain adequate staffing. At the same time, costs for ice control materials have risen by up to 34% over five years, outside labor rates have increased 60% in three years, and equipment maintenance expenses, especially related to diesel emissions, continue to escalate.

A stable Vehicle Replacement Fund remains essential. With more than \$35 million in equipment assets, the City requires approximately \$2.33 million annually to maintain a 15-year replacement cycle and avoid higher long-term maintenance and downtime costs. New EPA emissions rules, OEM order limits, and increasingly strict diesel regulations are further affecting fleet cost, availability, and serviceability.

Urban forestry operations are under growing pressure following the 2026 confirmation of Emerald Ash Borer. The city is pursuing aggressive diversification, with ash trees currently representing 20.2% (12,534 ash trees) of the street tree population and a goal to reduce this to below 15%. Dutch Elm Disease continues to result in significant annual removals. Development-driven requests for enhanced medians and landscaping are increasing, requiring additional funding for in-house or contracted maintenance. The Residential Brush Chipping Program remains financially unsustainable, costing approximately \$200,000 in 2025.

Water utility operations face increasing challenges due to property owners refusing meter access, creating risks of delayed maintenance, theft, and tampering. Rising material costs from tariffs and supply chain instability are expected to impact fire hydrants, parts, and other critical supplies in 2026.

Mosquito control operations are strained by limited contractor availability, high regional demand for aerial applications, and stricter environmental timing constraints, all of which narrow treatment windows and increase operational complexity.

Overall, these combined pressures demonstrate a clear need for increased staffing and financial resources to maintain service levels, protect infrastructure, and support the city's continued growth.

Other Comments:

Fargo's rapid and sustained growth continues to place significant pressure on the Public Works Department. The city's population has increased from 125,989 in 2020 to 138,574 in 2026, an expansion of nearly 10 percent making Fargo one of the fastest-growing cities in the region and adding more than 40,000 residents since 2000. This upward trend shows no signs of slowing, with continued demand for new housing, commercial development, and infrastructure investment. As development accelerates across the city, including large residential subdivisions, expanding commercial corridors, and major capital improvement projects, service demands on Public Works are rising in both scale and complexity.

Despite this substantial growth, staffing levels have not kept pace. **Only eight equipment operator positions have been added in the last ten years to the Street Department**, leaving the Department increasingly stretched as it works to support a rapidly expanding community. This level of growth is pushing Public Works toward critical operational thresholds. Current staffing levels can no longer support Fargo's pace of development, and the city has reached a point where additional growth cannot proceed without additional personnel.

Without increased staffing, essential service delivery will begin to fail. Snow removal operations, for example, will no longer meet response timelines, resulting in prolonged periods of unsafe travel, delayed emergency response access, and extended disruptions to schools and businesses. Routine maintenance tasks, such as pothole repairs, street sweeping, stormwater inlet cleaning, and boulevard maintenance will fall further behind, accelerating infrastructure deterioration and significantly increasing long-term repair costs.

Residential/Commercial/Industrial - Lots/Acres Added 2017-2025

	Residential	Lots	Acres	Commercial/Industrial	Lots	Acres	Total Lots	Total Acres
2017		352	72.20		0	0.00	352	72.20
2018		65	41.10		29	138.29	94	179.39
2019		184	67.00		0	0.00	184	67.00
2020		425	183.09		1	114.10	426	297.19
2021		301	82.87		17	205.00	318	287.87
2022		170	42.42		57	279.12	227	321.54
2023		52	9.88		16	167.57	68	177.45
2024		48	19.31		17	150.65	65	169.96
2025		436	155.10		5	109.93	441	265.03

TOTAL:		Residential	Commercial/Industrial
		2,033	142
		672.97	1,164.66
Staff - Street Department			2,175
			1,837.63
1999	37		
2011	47		
2016	50		
2026	58		

Square Miles	Plow Zones
1998 27.33	15 (1.62 SqMiles)
2026 46.41	18 (2.68 SqMiles)

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Streets & Sewers (3025)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Public Works Administrative Services Manager	1					
Equipment Operator I	1					
Equipment Operator II	30					
Equipment Operator III	20					
Public Works Technician I	1					
Public Works Technician II	1					
PW Crewleader	6					
PW Supervisor	2					
Director of Operations	1					
PT Laborer Street (Temp/Seasonal)						
Department Totals:	64			64		

Central Garage (3030)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Equipment Technician I	1					
Equipment Technician II	12					
Equipment Technician III	3					
Maintenance Technician II	1					
Maintenance Technician III	1					
Inventory Purchasing Agent - Central Garage	1					
Inventory Assistant	1					
Inventory Purchasing Supervisor	1					
Fleet Services Manager	1					
Fleet Purchasing Manager	1					
PT Tech I (Temp/Seasonal)						
Department Totals:	24			24		

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Water Dept. - Mains & Hydrants (3052)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Equipment Operator II	4					
Equipment Operator III	3					
PW Tech I	1					
PW Crewleader	2					
Water Utility Specialist	1					
PW Services Manager	1					
Office Associate III	1					
PW Supervisor	1					
PT Laborer Water Mains (Temp/Seasonal)						
Department Totals:	14			14		0

Water Dept. - Water Meters (3053)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Water Meter Serv Tech II	1					
Water Meter Serv Tech	2					
Water Meter Supervisor	1					
Department Totals:	4			4		0

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Forestry (3081)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Arborist I & II*	7					
Arborist Supervisor	1					
Arborist III	2					
Urban Forestry Manager	1					
City Forester	1					
PT Arborist I (Temp/Seasonal)						
PT Laborer Forestry (Temp/Seasonal)						
Department Totals:	13			13		0

*Arborist may move between I and II

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

DRAFT AS OF 7-14-26

DIV.		HUMAN CAPITAL		PROPOSED	
DEPARTMENT	No.	REQUESTS / DESCRIPTION	FTE's	AMOUNT	FUNDING
GENERAL FUND					
Streets and Sewers	101-3025	Equipment Operator II	4.00	352169	4.00 352169
Central Garage	101-3030	Equipment Tech II	1.00	98888	1.00 98888
ENTERPRISE FUNDS					
Forestry	541-3081	Full-Time Overtime		16400	16400
PW - Mains & Hydrants	501-3052	Market Adjustments		10067	
Meters	501-3053	Full-Time Overtime		23500	23500

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
This request is funded through the respective department's Operating budget.
@ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT

Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Vehicle Replacement	Fire pumper truck (lease payment) Fire	500,000	500,000	475-4010-510.44-20 *
Vehicle Replacement	Motor Grader with Wing Street Department	395,000	395,000	475-3025-510.74-10
Vehicle Replacement	Fire ladder truck (lease payment) Fire	325,000	325,000	475-4010-510.44-20 *
Vehicle Replacement	Combination plow truck with wing Street Department	300,000	300,000	475-3025-510.74-10
Vehicle Replacement	(6) Utility SUV's Police	300,000	300,000	475-3025-510.74-10 *
Vehicle Replacement	Hook lift truck Street Department	270,000		
Public Works	Trackless Utility Machine for City Sidewalk Snow Removal	219,500	219,500	475-3025-510.74-10
Public Works	115 HP Mechanical front-wheel drive tractor	185,000		
Public Works	16' Flex-wing rotary mower	160,000	103,000	475-3025-510.74-10
Public Works	(3) Mid-size SUV's General Fund Departments	120,000	67,000	475-8551-510.78-06
Public Works	(3) Small SUV's General Fund Departments	100,000	80,000	475-8551-510.78-06
Public Works	Non-patrol SUV's Police	100,000		
Public Works	Battalion pickup/equipment Fire	95,000	95,000	475-4010-510.44-20 *
Public Works	Fuel Master Upgrade to Web Base	80,000	80,000	475-3030-510.77-11
Public Works	(1) 3/4 ton survey pickup/equipment General Fund Department	80,000		
Public Works	(1) Truck regulatory 3/4 ton/equipment Police	80,000	80,000	475-5050-510.74-20 *
Public Works	Ventrac Utility Machine with Brush Mower	67,500	67,500	475-3025-510.74-20
Public Works	(1) Large special services SUV Police	60,000	60,000	475-5050-510.74-20 *
Public Works	Community Safety Officer made-size pickup/topper Police	50,000		
Public Works	(3) Annual buy back tool cats Street Department	21,000	21,000	475-3025-510.74-10
Public Works	Battalion pickup V-plow snowplow Fire	14,000	14,000	475-4010-510.44-20 *
Public Works	(2) Annual buy back track loaders Street Dept	12,000	12,000	475-3025-510.74-10
Public Works	Decommissioning Lagoons and Site Improvements	500,000		
Public Works	Generator Replacemnt (Central Garage)	185,000		@
Public Works	Central Garage Overhead Door Replacement & Sec Upgrade	112,000		@
Water Mains & Hydrants	Mid-size Excavator	162,500	162,500	501-3052-441.74-20
Water Mains & Hydrants	One Ton Truck with Dump Body	72,100	72,100	501-3052-441.74-20
Water Mains & Hydrants	Mid-size Excavator Trailer	19,250	19,250	501-3052-441.74-20
Water Mains & Hydrants	Mid-size Excavator Breaker	15,100	15,100	501-3052-441.74-20
Water Mains & Hydrants	Mid-size Excavator Tamper	10,500	10,500	501-3052-441.74-20
Water Mains & Hydrants	Skid Steer	7,500	7,500	501-3052-441.74-20
Water Meters	Annual Life Cycle Water Meter Replacement	193,000	193,000	501-3053-441.74-10
Water Meters	1/2 Ton Pickup	46,900	46,900	501-3053-441.74-20

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Forestry	Tree Replacement	80,000	80,000	541-3081-440.74-52
Forestry	One Ton Truck with Dump Body	71,100	71,100	541-3081-440.74-20
Forestry	Trailer Mounted Brush Chipper	62,000	62,000	541-3081-440.74-20

GENERAL FUND EXPENSE - PUBLIC WORKS - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	7,131,232	6,684,661	6,087,761	6,045,808	6,131,804	5,652,539
Benefits	2,135,521	2,142,628	1,941,633	1,970,042	1,926,185	1,747,401
PERSONNEL EXPENSE Total	9,266,752	8,827,289	8,029,394	8,015,850	8,057,989	7,399,940
OPERATING EXPENSE						
Other Services	1,291,270	1,318,770	790,239	709,736	1,431,952	1,333,874
Energy	728,250	634,750	635,352	613,802	758,774	701,288
Repairs & Maintenance	1,627,152	1,596,252	1,118,659	1,420,609	1,416,081	1,317,351
Supplies	1,804,776	1,689,426	1,505,111	1,389,810	1,582,086	1,716,773
Travel/Education	31,700	31,700	19,533	24,675	12,024	26,204
Professional/Admin	85,473	79,285	70,152	80,484	71,497	71,212
Other/Miscellaneous	346,999	345,499	196,091	232,382	350,205	27,691
Miscellaneous	30,700	28,200	29,073	33,727	26,539	11,986
Debt Service	-	-	130,030	156,173	156,173	285,780
OPERATING EXPENSE Total	5,946,320	5,723,882	4,494,240	4,661,398	5,805,331	5,492,159
CAPITAL EXPENSE						
Capital	-	-	12,856	-	-	-
CAPITAL EXPENSE Total	-	-	12,856	-	-	-
PUBLIC WORKS EXPENSE TOTAL	15,213,072	14,551,171	12,536,490	12,677,248	13,863,320	12,892,099
<i>Annual Change %</i>	<i>4.55%</i>	<i>16.07%</i>	<i>-1.11%</i>	<i>-8.56%</i>	<i>7.53%</i>	

GENERAL FUND EXPENSE - PUBLIC WORKS - DETAIL

Fund 101		Preliminary	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE								
STREETS & SEWERS								
PERSONNEL EXPENSE								
Salaries								
101 - 3025 - 423.11 - 00	Full Time Staff -	4,705,960	4,317,763	3,981,133	4,077,729	3,858,442	3,450,530	
101 - 3025 - 423.11 - 01	Full Time Staff - Full Time - OT	192,650	192,650	262,802	194,990	534,824	553,975	
101 - 3025 - 423.11 - 02	Full Time Staff - Full Time Banked Sick	4,293	5,000	4,294	5,001	11,723	13,337	
101 - 3025 - 423.14 - 00	PT Seasonal No Benefits -	86,174	86,174	54,046	41,607	42,107	57,328	
101 - 3025 - 423.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	-	-	-	-	263	943	
Salaries Total		4,989,077	4,601,587	4,302,275	4,319,327	4,447,359	4,076,113	
Benefits								
101 - 3025 - 423.20 - 01	Employee Benefits - Health Insurance	745,067	680,070	608,369	637,527	569,870	508,325	
101 - 3025 - 423.20 - 03	Employee Benefits - Dental Insurance	32,182	33,594	33,879	32,211	28,198	28,156	
101 - 3025 - 423.20 - 04	Employee Benefits - Long Term Disability	9,475	9,264	9,403	9,342	8,025	7,238	
101 - 3025 - 423.20 - 05	Employee Benefits - Auto Allowance	900	900	902	905	902	902	
101 - 3025 - 423.21 - 01	Employee Benefits - FICA 6.2%	267,192	272,900	261,256	255,979	265,049	243,132	
101 - 3025 - 423.21 - 02	Employee Benefits - Medicare 1.45%	62,503	64,021	61,215	59,927	62,169	57,146	
101 - 3025 - 423.22 - 01	Pension Benefits - City Pension 5.5%	12,899	19,325	18,648	23,002	29,123	28,830	
101 - 3025 - 423.22 - 04	Pension Benefits - NDPERS Pension	326,941	343,796	329,704	339,316	275,868	246,588	
101 - 3025 - 423.22 - 05	Pension Benefits - NDPERS & City Pension	21,317	21,259	20,501	20,926	22,372	22,073	
101 - 3025 - 423.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	61,943	66,784	
101 - 3025 - 423.22 - 10	Pension Benefits - NDPERS DC Required Cont.	27,499	12,047	9,181	-	-	-	
101 - 3025 - 423.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	1,739	3,440	1,676	-	-	-	
101 - 3025 - 423.24 - 00	Unemployment Compensation -	-	-	6,408	36	6,331	(367)	
101 - 3025 - 423.25 - 00	Workers Compensation -	-	-	500	600	-	-	
Benefits Total		1,507,714	1,460,616	1,361,642	1,379,771	1,329,850	1,208,807	
PERSONNEL EXPENSE Total		6,496,792	6,062,203	5,663,917	5,699,098	5,777,209	5,284,920	
OPERATING EXPENSE								
Other Services								
101 - 3025 - 423.33 - 85	Other Services - Traffic Safety Control	30,000	30,000	17,957	56,884	22,410	18,157	
101 - 3025 - 423.38 - 10	Other Services - Other Technical Assist.	40,000	130,000	63,162	29,952	20,238	126,235	
101 - 3025 - 423.38 - 74	Other Services - Mowing Services - Flood	115,650	100,650	115,178	114,630	102,683	95,191	
101 - 3025 - 423.38 - 76	Other Services - Downtown Services	21,600	21,600	21,125	20,050	30,575	25,820	
101 - 3025 - 423.38 - 95	Other Services - Mowing Services	170,650	135,650	168,315	169,100	145,692	53,952	
101 - 3025 - 423.38 - 99	Other Services - Other Services	42,500	30,000	47,450	15,786	147,487	119,814	
101 - 3025 - 423.42 - 20	Cleaning Services - Snow Clearing	170,000	170,000	163,052	124,817	165,214	165,599	
101 - 3025 - 423.42 - 21	Cleaning Services - Snow Hauling	575,000	575,000	107,255	72,340	659,446	573,362	
101 - 3025 - 423.42 - 22	Cleaning Services - Snow Removal Flood	103,370	103,370	75,392	81,149	109,375	126,582	
Other Services Total		1,268,770	1,296,270	778,886	684,708	1,403,120	1,304,712	
Energy								
101 - 3025 - 423.41 - 05	Utility Services - Water and Sewer	4,600	4,600	4,902	4,539	3,356	3,583	
101 - 3025 - 423.62 - 10	Energy - Gasoline	85,000	85,000	70,000	85,372	92,068	81,011	
101 - 3025 - 423.62 - 11	Energy - Diesel Fuel	362,000	387,000	310,020	281,865	511,582	427,787	
101 - 3025 - 423.62 - 12	Energy - Other Fuels	2,000	2,000	1,722	-	482	1,531	
Energy Total		453,600	478,600	386,644	371,776	607,488	513,912	
Repairs & Maintenance								
101 - 3025 - 423.43 - 10	Repair and Maintenance - Building Repairs	15,000	15,000	6,207	11,602	5,919	21,105	
101 - 3025 - 423.43 - 50	Repair and Maintenance - Maintenance Service Cont.	1,000	1,000	556	503	414	308	

GENERAL FUND EXPENSE - PUBLIC WORKS - DETAIL

			Preliminary					
Fund 101			2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 3025 - 423.43 - 60	Repair and Maintenance - Boulevard & Sprinkler Rpr	2,000	2,000	126	351	840	2,473
	101 - 3025 - 423.43 - 90	Repair and Maintenance - Other Repairs	8,000	8,000	2,846	3,838	12,526	17,989
	101 - 3025 - 423.43 - 19	Repair and Maintenance - Utility Equip Repair	15,000	27,500	10,990	28,263	13,198	30,773
	101 - 3025 - 423.43 - 20	Repair and Maintenance - General Equip Repair	8,000	105,600	2,193	9,802	2,650	-
	Repairs & Maintenance Total		49,000	159,100	22,918	54,359	35,547	72,648
	Supplies							
	101 - 3025 - 423.61 - 10	General Supplies - Office Supplies	2,100	2,100	840	1,156	1,264	-
	101 - 3025 - 423.61 - 40	General Supplies - General Supplies	28,300	28,300	18,676	34,108	24,569	30,011
	101 - 3025 - 423.61 - 50	General Supplies - Postage	-	-	156	18	-	192
	101 - 3025 - 423.61 - 92	General Supplies - Asphalt	441,500	404,000	503,764	296,508	343,432	344,050
	101 - 3025 - 423.61 - 93	General Supplies - Mudjacking	26,000	26,000	20,900	20,073	23,308	19,066
	101 - 3025 - 423.61 - 94	General Supplies - Steet Signs	14,500	14,500	7,757	8,838	9,230	17,668
	101 - 3025 - 423.61 - 95	General Supplies - Ice Control	55,000	55,000	40,944	40,508	39,676	46,995
	101 - 3025 - 423.61 - 96	General Supplies - Supplies Sanitary Sewer	-	-	-	23,782	14,529	9,762
	101 - 3025 - 423.61 - 97	General Supplies - Supplie Storm Sewers	-	-	-	15,343	16,470	15,924
	101 - 3025 - 423.61 - 98	General Supplies - Concrete	24,000	24,000	(3,777)	48,879	52,443	51,910
	101 - 3025 - 423.64 - 10	Clothing - Uniforms / Clothing	14,500	14,500	11,774	9,485	18,421	16,556
	101 - 3025 - 423.65 - 01	Chem/Salt/Gravel/Ashpalt - Sewer/Weed Control	-	-	20,290	-	-	-
	101 - 3025 - 423.65 - 40	Chem/Salt/Gravel/Ashpalt - Emulsion Oil	46,000	46,000	41,171	45,134	51,805	33,388
	101 - 3025 - 423.65 - 50	Chem/Salt/Gravel/Ashpalt - Ice Control	1,100,276	1,002,676	809,805	810,116	947,456	1,092,586
	101 - 3025 - 423.65 - 60	Chem/Salt/Gravel/Ashpalt - Gravel & Aggregate	7,000	7,000	300	2,095	-	5,696
	Supplies Total		1,759,176	1,624,076	1,472,600	1,356,043	1,542,603	1,683,804
	Travel/Education							
	101 - 3025 - 423.56 - 50	In State Travel - Mileage Reimbursements	-	-	17	-	4	-
	101 - 3025 - 423.56 - 60	In State Travel - In State Travel Expenses	2,000	2,000	407	874	106	3,035
	101 - 3025 - 423.57 - 60	Out of State Travel - Out of State Travel Exp	4,500	4,500	818	4,950	50	3,656
	101 - 3025 - 423.59 - 10	Education - Due & Membership Instate	700	700	666	487	513	750
	101 - 3025 - 423.59 - 11	Education - Dues/Membership Outstate	2,100	2,100	-	714	458	2,022
	101 - 3025 - 423.59 - 20	Education - Seminar & Conf. Instate	4,750	4,750	5,003	3,146	3,500	2,920
	101 - 3025 - 423.59 - 21	Education - Seminar & Conf. Outstate	-	-	-	1,198	-	635
	101 - 3025 - 423.59 - 22	Education - Internal Training	2,000	2,000	2,107	1,871	1,849	4,413
	Travel/Education Total		16,050	16,050	9,018	13,240	6,480	17,431
	Professional/Admin							
	101 - 3025 - 423.52 - 20	Insurance - Automobile Liability	23,375	20,290	19,527	22,695	21,132	20,665
	101 - 3025 - 423.52 - 30	Insurance - General Liability	21,894	20,028	19,074	18,749	18,747	17,610
	101 - 3025 - 423.53 - 10	Communications - Regular Phone Service	-	-	-	-	160	-
	101 - 3025 - 423.53 - 20	Communications - Cellular Phone Service	15,800	15,800	11,178	19,321	12,675	14,333
	101 - 3025 - 423.53 - 30	Communications - Radio Systems	3,500	3,500	2,172	2,983	1,921	1,921
	101 - 3025 - 423.53 - 60	Communications - Other Communications	-	-	-	-	290	480
	101 - 3025 - 423.54 - 10	Advertising - Legal Publications	-	-	-	-	126	130
	101 - 3025 - 423.55 - 10	Printing & Publishing - Custom Printed Forms	-	-	-	160	-	-
	Professional/Admin Total		64,569	59,618	51,951	63,908	55,051	55,139
	Other/Miscellaneous							
	101 - 3025 - 423.44 - 10	Rentals - Land and Building Rents	151,850	151,850	17,699	16,898	14,834	(152,607)
	101 - 3025 - 423.44 - 30	Rentals - Operating Leases	3,756	3,756	2,596	2,596	2,896	-
	101 - 3025 - 423.44 - 97	Rentals - Subscriptions - GASB 96	-	-	-	-	101,228	-
	101 - 3025 - 423.44 - 20	Rentals - Equip & Vehicle Rent	177,000	177,000	165,091	211,259	229,678	167,462
	Other/Miscellaneous Total		332,606	332,606	185,386	230,753	348,636	14,855

GENERAL FUND EXPENSE - PUBLIC WORKS - DETAIL

Fund 101			Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
			2027 Budget					
	Miscellaneous							
	101 - 3025 - 423.68 - 10	Miscellaneous - Miscellaneous	700	700	-	-	70	570
	101 - 3025 - 423.68 - 50	Miscellaneous - Safety Compliance	22,500	20,000	17,464	29,251	23,795	1,975
		Miscellaneous Total	23,200	20,700	17,464	29,251	23,865	2,545
	Debt Service							
	101 - 3025 - 423.80 - 21	Debt Service - LEASES	-	-	408	2,829	3,908	5,126
	101 - 3025 - 423.80 - 91	Debt Service - FINANCING PRINCIPAL	-	-	118,191	117,541	116,894	280,654
	101 - 3025 - 423.80 - 92	Debt Service - Subscription Principal	-	-	-	24,372	23,940	-
		Debt Service Total	-	-	118,599	144,742	144,742	285,780
		OPERATING EXPENSE Total	3,966,971	3,987,020	3,043,466	2,948,780	4,167,532	3,950,826
		STREETS & SEWERS Total	10,463,763	10,049,223	8,707,383	8,647,878	9,944,741	9,235,746
CENTRAL GARAGE								
	PERSONNEL EXPENSE							
	Salaries							
	101 - 3030 - 409.11 - 00	Full Time Staff -	2,027,983	1,969,845	1,712,519	1,698,900	1,640,591	1,529,067
	101 - 3030 - 409.11 - 01	Full Time Staff - Full Time - OT	74,901	74,901	64,126	19,683	35,775	38,475
	101 - 3030 - 409.11 - 02	Full Time Staff - Full Time Banked Sick	8,840	7,898	8,841	7,898	6,119	7,021
	101 - 3030 - 409.14 - 00	PT Seasonal No Benefits -	30,430	30,430	-	-	1,960	1,863
		Salaries Total	2,142,154	2,083,074	1,785,486	1,726,481	1,684,445	1,576,426
	Benefits							
	101 - 3030 - 409.20 - 01	Employee Benefits - Health Insurance	301,181	329,979	257,256	269,602	257,410	240,770
	101 - 3030 - 409.20 - 03	Employee Benefits - Dental Insurance	13,966	13,438	12,181	11,509	11,316	11,767
	101 - 3030 - 409.20 - 04	Employee Benefits - Long Term Disability	4,165	4,212	4,000	3,966	3,451	3,223
	101 - 3030 - 409.21 - 01	Employee Benefits - FICA 6.2%	117,782	123,628	105,925	101,942	99,653	92,976
	101 - 3030 - 409.21 - 02	Employee Benefits - Medicare 1.45%	27,546	28,913	24,773	23,841	23,306	21,745
	101 - 3030 - 409.22 - 01	Pension Benefits - City Pension 5.5%	8,085	16,170	11,898	20,347	25,210	24,181
	101 - 3030 - 409.22 - 04	Pension Benefits - NDPERS Pension 5.12%	122,815	154,887	140,354	131,651	107,517	99,762
	101 - 3030 - 409.22 - 05	Pension Benefits - NDPERS/City Pension .88%	5,411	5,395	5,207	4,938	4,762	3,143
	101 - 3030 - 409.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	55,835	39,027
	101 - 3030 - 409.22 - 10	Pension Benefits - NDPERS DC Required Cont.	23,149	3,432	1,602	-	-	-
	101 - 3030 - 409.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	3,706	1,958	-	-	-	-
	101 - 3030 - 409.24 - 00	Unemployment Compensation -	-	-	-	82	930	-
	101 - 3030 - 409.25 - 00	Workers Compensation -	-	-	16,795	22,393	6,945	2,000
		Benefits Total	627,806	682,012	579,991	590,271	596,335	538,594
		PERSONNEL EXPENSE Total	2,769,961	2,765,086	2,365,477	2,316,752	2,280,780	2,115,020
	OPERATING EXPENSE							
	Other Services							
	101 - 3030 - 409.38 - 99	Other Services - Other Services	-	-	-	-	760	1,030
	101 - 3030 - 409.42 - 05	Cleaning Services - Custodial Services	22,500	22,500	11,098	24,908	28,072	28,132
	101 - 3030 - 409.42 - 10	Cleaning Services - Grounds Maint. Services	-	-	255	120	-	-
		Other Services Total	22,500	22,500	11,353	25,028	28,832	29,162
	Energy							
	101 - 3030 - 409.62 - 10	Energy - Gasoline	133,500	13,500	123,191	142,785	13,982	52,119
	101 - 3030 - 409.62 - 11	Energy - Diesel Fuel	16,500	26,500	5,254	10,378	31,919	4,711
	101 - 3030 - 409.62 - 12	Energy - Other Fuels	9,500	7,000	9,125	3,490	2,476	2,758
	101 - 3030 - 409.62 - 50	Energy - Natural Gas	50,000	50,000	48,020	36,277	45,856	64,257
	101 - 3030 - 409.62 - 51	Energy - Electricity	63,500	57,500	63,118	47,608	57,053	63,531
	101 - 3030 - 409.62 - 52	Energy - Propane	1,650	1,650	-	1,464	-	-

GENERAL FUND EXPENSE - PUBLIC WORKS - DETAIL

Fund 101			Preliminary					
			2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 3030 - 409.62 - 53	Energy - Heating Oil and Coal	-	-	-	24	-	-
		Energy Total	274,650	156,150	248,708	242,026	151,286	187,376
	Repairs & Maintenance							
	101 - 3030 - 409.43 - 05	Repair and Maintenance - Freight Cost	1,000	1,000	-	-	288	504
	101 - 3030 - 409.43 - 10	Repair and Maintenance - Building Repairs	168,400	158,400	43,886	39,373	34,754	32,829
	101 - 3030 - 409.43 - 15	Repair and Maintenance - Fuel Depot Repair&Mtnce	95,000	10,000	3,431	4,796	1,534	16,227
	101 - 3030 - 409.43 - 30	Repair and Maintenance - Outside Mechanic Svc	376,000	356,000	267,971	344,632	296,284	242,773
	101 - 3030 - 409.43 - 50	Repair and Maintenance - Maintenance Service Cont.	1,250	250	1,151	1,601	307	9,475
	101 - 3030 - 409.43 - 20	Repair and Maintenance - General Equip Repair	936,502	911,502	777,929	974,518	1,047,367	942,895
	101 - 3030 - 409.43 - 21	Repair and Maintenance - Computer Equip Repair	-	-	1,373	1,330	-	-
		Repairs & Maintenance Total	1,578,152	1,437,152	1,095,741	1,366,250	1,380,534	1,244,703
	Supplies							
	101 - 3030 - 409.61 - 10	General Supplies - Office Supplies	2,500	2,500	2,787	2,342	2,286	3,846
	101 - 3030 - 409.61 - 20	General Supplies - Medical Supplies	200	200	77	-	160	142
	101 - 3030 - 409.61 - 30	General Supplies - Vehicle Repair Supplies	-	-	-	141	-	-
	101 - 3030 - 409.61 - 40	General Supplies - General Supplies	3,000	3,000	2,552	2,855	4,679	4,234
	101 - 3030 - 409.61 - 41	General Supplies - Small Tools	23,000	43,000	12,668	13,511	16,296	8,269
	101 - 3030 - 409.61 - 45	General Supplies - Janitorial Supplies	6,000	6,000	5,852	5,931	5,968	5,723
	101 - 3030 - 409.61 - 50	General Supplies - Postage	900	650	752	649	547	631
	101 - 3030 - 409.64 - 10	Clothing - Uniforms / Clothing	10,000	10,000	7,823	8,338	9,547	10,124
		Supplies Total	45,600	65,350	32,511	33,767	39,483	32,969
	Travel/Education							
	101 - 3030 - 409.56 - 50	In State Travel - Mileage Reimbursements	-	-	-	80	-	-
	101 - 3030 - 409.56 - 60	In State Travel - In State Travel Expenses	150	150	25	769	-	198
	101 - 3030 - 409.57 - 60	Out of State Travel - Out of State Travel Exp	2,000	2,000	5,775	3,980	103	1,826
	101 - 3030 - 409.59 - 10	Education - Due & Membership Instate	-	-	143	1,121	51	261
	101 - 3030 - 409.59 - 11	Education - Dues/Membership Outstate	500	500	286	245	344	-
	101 - 3030 - 409.59 - 20	Education - Seminar & Conf. Instate	3,000	3,000	1,747	3,373	2,221	2,238
	101 - 3030 - 409.59 - 21	Education - Seminar & Conf. Outstate	4,500	4,500	2,539	1,132	2,663	1,510
	101 - 3030 - 409.59 - 22	Education - Internal Training	4,000	4,000	-	735	90	1,856
	101 - 3030 - 409.59 - 30	Education - Reference Materials	1,500	1,500	-	-	72	884
		Travel/Education Total	15,650	15,650	10,515	11,435	5,544	8,773
	Professional/Admin							
	101 - 3030 - 409.52 - 20	Insurance - Automobile Liability	6,046	5,248	4,715	4,023	3,725	3,055
	101 - 3030 - 409.52 - 30	Insurance - General Liability	9,808	9,119	8,685	7,597	7,909	8,261
	101 - 3030 - 409.53 - 20	Communications - Cellular Phone Service	4,800	4,800	4,696	4,897	4,302	3,829
	101 - 3030 - 409.54 - 10	Advertising - Legal Publications	250	500	105	59	510	855
	101 - 3030 - 409.55 - 10	Printing & Publishing - Custom Printed Forms	-	-	-	-	-	73
		Professional/Admin Total	20,904	19,667	18,201	16,576	16,446	16,073
	Other/Miscellaneous							
	101 - 3030 - 409.44 - 10	Rentals - Land and Building Rents	14,393	12,893	1,705	1,629	1,430	12,836
	101 - 3030 - 409.44 - 20	Rentals - Equip & Vehicle Rent	-	-	9,000	-	139	-
		Other/Miscellaneous Total	14,393	12,893	10,705	1,629	1,569	12,836
	Miscellaneous							
	101 - 3030 - 409.68 - 10	Miscellaneous - Miscellaneous	1,000	1,000	995	1,270	657	1,047
	101 - 3030 - 409.68 - 50	Miscellaneous - Safety Compliance	6,500	6,500	10,614	3,206	2,017	8,394
		Miscellaneous Total	7,500	7,500	11,609	4,476	2,674	9,441
	Debt Service							

GENERAL FUND EXPENSE - PUBLIC WORKS - DETAIL

				Preliminary					
Fund 101				2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 3030 - 409.80 - 21	Debt Service -	Interest on Other Debt	-	-	39	102	164	-
	101 - 3030 - 409.80 - 91	Debt Service -	FINANCING PRINCIPAL	-	-	11,392	11,329	11,267	-
		Debt Service Total		-	-	11,431	11,431	11,431	-
		OPERATING EXPENSE Total		1,979,349	1,736,862	1,450,774	1,712,618	1,637,799	1,541,333
CAPITAL EXPENSE									
		Capital							
	101 - 3030 - 409.74 - 11	Capital Outlay -	Computer Equip	-	-	12,856	-	-	-
		CAPITAL EXPENSE Total		-	-	12,856	-	-	-
CENTRAL GARAGE Total				4,749,310	4,501,948	3,829,107	4,029,370	3,918,579	3,656,353
PUBLIC WORKS EXPENSE Total				15,213,072	14,551,171	12,536,490	12,677,248	13,863,320	12,892,099

ENGINEERING

Department Overview:

Engineering Department General Services

- The Engineering Department provides services related to municipal infrastructure inventory and long-range planning.
- Provides citizen support services ranging from issues such as property line locations, fences, and sanitary sewer issues and inquiries.
- Coordinates and manages agreements with other governmental units at local, state, and federal levels.
- Maintains records of infrastructure dating back over a century.
- Develops and manages strategies for the rehabilitation and reconstruction of public municipal infrastructure, including pavement management and infrastructure replacement cycles.
- Calculates and spreads Special Assessments benefit.
- Manages and updates the Infrastructure Funding Policy.
- Submits annual reports on infrastructure assets.

Engineering Services Division Services

- Provides surveying services for buildings, lawn grades, sidewalks, and city-led projects within the public right-of-way.
- Manages right-of-way agreements and encroachments, including developing necessary agreement documents.
- Issues permits for excavation activities within right-of-way.
- Issues permits for private utilities within right-of-way and public utility easements.
- Maps utility locations and conducts field locates for City-owned utilities.
- Administers sidewalk construction and reconstruction programs.
- Implements and manages day-to-day sewer repair policies.

Planning/Development Division Services

- Assists in the platting process by analyzing proposed plats.
- Collaborates with the Metro Flood Diversion Authority and FEMA.
- Reviews site plans to ensure conformance with City policies and ordinances.
- Handles right-of-way acquisition, including permanent and temporary easements.
- Offers IT communication and software support.
- Oversees the staff and operations outlined in the Storm Sewer Utility Division.

Design and Construction Division Services

- Manages the bidding process for construction contracts.
- Establishes construction specifications and standards.
- Provides design, construction administration, and construction inspection services for the initial installation, rehabilitation, and reconstruction of municipal infrastructure.
- Manages consultants involved in projects.
- Coordinates maintenance projects with the Public Works department.

Traffic Engineering Division Services

- Designs, operates, and manages the City's traffic signal and intelligent transportation system.
- Conducts traffic studies and implements traffic calming programs.
- Administers the construction of traffic signals, pavement markings, and traffic safety devices.
- Coordinates and staffs the City's Traffic Technical Advisory Committee.
- Reviews traffic-related aspects of site plans, plats, and long-range plans, particularly focusing on access control for driveways and intersections to City roadways.
- Coordinates and plans with NDDOT and Metro COG for federal aid transportation improvement projects.
- Coordinates with contractors regarding lane/road closures and collaborates with other entities for special event traffic control.
- Manages the inspection and maintenance of the City's bridges.

Current or Emerging Issues:

Engineering Department General Issues

- Ongoing challenges of balancing funding against the backdrop of rising construction costs and aging infrastructure.
- Changes to the Infrastructure Funding Policy are being evaluated due to escalating construction costs which outpace the rate of increase to Special Assessment caps.

Engineering Services Division Issues

- Tasked with implementing and administering the updated Excavation Code - Chapter 18-09.
- Handling an increasing number of agreements for redevelopment projects, particularly as we collaborate with developers impacting the right-of-way when building to the lot lines.
- Seeing a rise in right-of-way encroachments due to reconstruction projects and redevelopment of zero setback lots.
- Managing heightened construction activity, redevelopment, and City growth, which have expanded our workload in permitting and locating. There is ongoing demand for Right-of-Occupancy requests associated with private utilities.
- Observing a surge in right-of-way route requests to support the growing demand for internet-based activities.
- Noting significant investments by established private utilities in upgrading their aging infrastructure to enhance reliability.
- Continuously striving to improve walkability in our City by installing new sidewalks and rehabilitating existing ones that do not meet ADA and safety standards.

Planning/Development Division

- There is a high demand for coordinating with developers on plats, amenity plans, and developer agreements.
- Coordination with the Planning Department is essential regarding the new growth plan and the upcoming rewrite of the Land Development Code.
- Collaboration with the Metro Flood Diversion Authority and FEMA on remapping of the SFHA (100yr floodplain) for the upcoming completion of the Fargo-Moorhead Diversion Project.
- Determining future development standards for growth areas upon completion of the Fargo-Moorhead Diversion Project.

Design and Construction Division Issues

- Ensuring consistency in practices regarding the design and installation of infrastructure is crucial.
- Currently live streaming all bid openings and have implemented an online bidding system to enhance transparency and efficiency.
- Aligning City construction practices with industry standards.

- Meeting the escalating need for enhanced communication with the public regarding upcoming projects and throughout the project design and construction phases.
- Facing ongoing demands for infrastructure in new developments, particularly in established areas lacking infrastructure or on the perimeters of existing infrastructure.
- Striving to maintain an acceptable rating for our Pavement Management Program by continuing to invest in the Pavement Preservation Program.

Traffic Engineering Division Issues

- Implementing enhancements in intersection traffic controls, such as the installation of flashing yellow left turn arrows at traffic signals or the implementation of roundabouts at other intersections.
- Implementing complete street design concepts, which advocates for streets planned and designed to accommodate all users, in alignment with the recommendations outlined in the GO2030 comprehensive plan.

Other Comments:

The Engineering Department is responsible for the planning, funding, design, and delivery of the City's infrastructure within the public right of way, and for overseeing the Storm Sewer Utility and the Street Light & Traffic Control Device System Utility. This includes roadways, bridges, utilities (sanitary sewer, water, and storm sewer), flood protection, sidewalks/shared use paths, traffic signals, street lights, signing and pavement markings. The Engineering Department manages some of the City's largest assets and its most significant long-term liabilities. These responsibilities are carried out by 65 full-time equivalent (FTE) positions, with 46 funded through the General Fund, 6.5 through the Storm Sewer Utility, and 12.5 through the Street Light and Traffic Control Device System Utility.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Engineering (3015)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Principal Office Associate	1					
Office Manager	1					
Engineering Tech I	1					
Engineering Tech I - Inspection	5					
Engineering Tech I - Survey	1					
Engineering Tech II	4					
Engineering Tech III	5					
Survey Crew Chief	3					
Project Manager	3					
Senior Project Manager	4					
Survey Manager	1					
Engineering Specialist - Utility Location/ROW Permitting	1					
Survey Coordinator	1					
Land Acquisition Specialist	1					
Engineering Specialist - Mapping and Software	1					
Civil Engineer I	0					
Civil Engineer II	3					
Division Engineer	2					
City Engineer	1					
Assistant City Engineer @	1					
Special Assessment Coor	1					
Special Assessment Tech II	1					
Special Assessments Manager	1					
PT Clerical (Eng) (Temp/Seasonal)						
PT Laborer Engineering (Temp/Seasonal)						
Department Totals:	44	0	0	44	0	0

@ Position partially funded by Utility.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Traffic Engineering (3020)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Project Manager	1					
Engineering Tech II- Traffic	1					
Civil Engineer I	1					
Civil Engineer II	1					
Division Engineer	1					
Department Totals:	5			5		

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Engineering	Survey Equipment - GPS Rover	30,000	30,000	475-3015-510.74-10

GENERAL FUND EXPENSE - ENGINEERING - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	5,237,637	5,227,876	5,217,537	4,973,248	4,698,550	4,767,431
Benefits	1,554,156	1,579,056	1,510,659	1,388,696	1,273,649	1,274,319
PERSONNEL EXPENSE Total	6,791,793	6,806,932	6,728,196	6,361,944	5,972,199	6,041,750
OPERATING EXPENSE						
Other Services	287,731	298,298	196,096	220,417	226,839	229,693
Energy	30,500	37,000	28,249	33,467	34,469	50,179
Repairs & Maintenance	30,338	30,338	22,117	22,152	11,173	2,121
Supplies	46,550	50,550	39,118	40,475	35,032	33,062
Travel/Education	64,005	65,005	31,024	38,109	38,826	34,992
Professional/Admin	79,084	83,413	64,982	71,926	72,019	77,719
Other/Miscellaneous	-	-	-	-	46,644	12,565
Miscellaneous	10,800	10,800	4,372	3,756	3,889	9,038
Debt Service	-	-	7,869	7,916	16,054	16,349
OPERATING EXPENSE Total	549,008	575,404	393,827	438,218	484,945	465,718
CAPITAL EXPENSE						
Capital	-	-	5,020	63,311	7,627	-
CAPITAL EXPENSE Total	-	-	5,020	63,311	7,627	-
ENGINEERING EXPENSE TOTAL	7,340,801	7,382,336	7,127,043	6,863,473	6,464,771	6,507,468
<i>Annual Change %</i>	<i>-0.56%</i>	<i>3.58%</i>	<i>3.84%</i>	<i>6.17%</i>	<i>-0.66%</i>	

GENERAL FUND EXPENSE - ENGINEERING - DETAIL

Fund 101		Preliminary	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE								
PERSONNEL EXPENSE								
Salaries								
101 - 3015 - 422.11 - 00	Full Time Staff -	4,537,107	4,444,866	4,229,903	3,949,988	3,625,083	3,387,601	
101 - 3015 - 422.11 - 01	Full Time Staff - Full Time - OT	225,000	225,000	287,339	293,803	250,338	242,124	
101 - 3015 - 422.11 - 02	Full Time Staff - Full Time Banked Sick	45,417	43,660	45,417	43,661	39,578	34,387	
101 - 3015 - 422.12 - 00	Contracted Staff -	-	-	-	-	-	83,145	
101 - 3015 - 422.12 - 01	Contracted Staff - Contracted OT	-	-	-	-	-	6,402	
101 - 3015 - 422.13 - 00	Part Time W/ Benefits -	-	-	-	53,774	71,431	68,953	
101 - 3015 - 422.13 - 01	Part Time W/ Benefits - PT W/ Benefits - OT	-	-	-	2,857	716	1,535	
101 - 3015 - 422.13 - 02	Part Time W/ Benefits - PT W/Benefits Banked Sick	-	-	-	-	1,098	-	
101 - 3015 - 422.14 - 00	PT Seasonal No Benefits -	45,000	45,000	40,506	41,619	48,373	226,278	
101 - 3015 - 422.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	21,400	10,700	12,583	9,084	12,342	36,858	
101 - 3020 - 415.11 - 00	Full Time Staff -	327,653	422,902	567,595	541,725	597,036	626,604	
101 - 3020 - 415.11 - 02	Full Time Staff - Full Time Banked Sick	8,187	7,876	8,187	7,876	6,919	3,985	
101 - 3020 - 415.14 - 00	PT Seasonal No Benefits -	6,552	6,552	-	-	-	-	
101 - 3020 - 415.11 - 01	Full Time Staff - Full Time - OT	21,320	21,320	21,926	27,301	41,014	45,051	
101 - 3020 - 415.11 - 03	Full Time Staff - OT - Truck Regulate	-	-	4,081	1,560	4,622	4,508	
	Salaries Total	5,237,637	5,227,876	5,217,537	4,973,248	4,698,550	4,767,431	
Benefits								
101 - 3015 - 422.20 - 01	Employee Benefits - Health Insurance	669,589	642,774	569,619	493,795	406,057	404,084	
101 - 3015 - 422.20 - 03	Employee Benefits - Dental Insurance	24,288	25,654	25,673	22,454	19,373	22,019	
101 - 3015 - 422.20 - 04	Employee Benefits - Long Term Disability	9,992	9,799	9,931	9,346	7,805	7,717	
101 - 3015 - 422.20 - 05	Employee Benefits - Auto Allowance	900	900	902	905	764	902	
101 - 3015 - 422.20 - 08	Employee Benefits - HSA City Contribution	720	-	21	-	-	-	
101 - 3015 - 422.21 - 01	Employee Benefits - FICA 6.2%	276,239	281,230	271,931	259,823	240,631	240,973	
101 - 3015 - 422.21 - 02	Employee Benefits - Medicare 1.45%	64,655	66,056	63,858	61,044	56,544	56,933	
101 - 3015 - 422.22 - 01	Pension Benefits - City Pension 5.5%	-	-	-	-	10,318	22,074	
101 - 3015 - 422.22 - 04	Pension Benefits - NDPERS Pension	388,450	385,803	381,116	367,704	292,216	275,957	
101 - 3015 - 422.22 - 05	Pension Benefits - NDPERS & City Pension	25,220	27,195	25,613	26,107	26,146	25,807	
101 - 3015 - 422.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	50,588	36,919	
101 - 3015 - 422.22 - 10	Pension Benefits - NDPERS DC Required Cont.	10,375	14,651	5,308	-	-	-	
101 - 3015 - 422.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	3,856	4,432	1,866	-	-	-	
101 - 3015 - 422.24 - 00	Unemployment Compensation -	-	-	-	-	4,031	5,574	
101 - 3015 - 422.25 - 00	Workers Compensation -	-	-	250	350	-	-	
101 - 3020 - 415.20 - 01	Employee Benefits - Health Insurance	20,770	41,388	51,897	45,479	54,180	64,479	
101 - 3020 - 415.20 - 03	Employee Benefits - Dental Insurance	911	1,527	2,391	2,101	2,390	2,688	
101 - 3020 - 415.20 - 04	Employee Benefits - Long Term Disability	742	961	1,300	1,281	1,285	1,309	
101 - 3020 - 415.20 - 08	Employee Benefits - HSA City Contribution	240	-	7	-	-	-	
101 - 3020 - 415.21 - 01	Employee Benefits - FICA 6.2%	21,203	27,394	35,778	34,841	38,660	40,544	
101 - 3020 - 415.21 - 02	Employee Benefits - Medicare 1.45%	4,959	6,406	8,424	8,170	9,107	9,579	
101 - 3020 - 415.22 - 04	Pension Benefits - NDPERS Pension 5.12%	29,371	39,161	49,084	50,255	48,166	50,477	
101 - 3020 - 415.22 - 05	Pension Benefits - NDPERS & City Pension	1,676	3,725	4,236	5,041	5,388	6,284	
101 - 3020 - 415.22 - 10	Pension Benefits - NDPERS DC Required Cont.	-	-	1,222	-	-	-	
101 - 3020 - 415.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	-	-	232	-	-	-	
	Benefits Total	1,554,156	1,579,056	1,510,659	1,388,696	1,273,649	1,274,319	
	PERSONNEL EXPENSE Total	6,791,793	6,806,932	6,728,196	6,361,944	5,972,199	6,041,750	

GENERAL FUND EXPENSE - ENGINEERING - DETAIL

Fund 101		Preliminary	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
OPERATING EXPENSE								
Other Services								
101 - 3015 - 422.33 - 05	Other Services - Engineering Services		15,000	15,000	-	7,828	15,216	-
101 - 3015 - 422.33 - 94	Other Services - SAC Hearings/ Committee		5,000	5,000	3,655	3,783	4,779	2,721
101 - 3015 - 422.34 - 14	Technical Services - Computer Services (SAC)		5,000	5,000	1,429	-	-	-
101 - 3015 - 422.34 - 23	Technical Services - Software Maintenance		32,731	22,393	16,871	-	-	-
101 - 3015 - 422.38 - 99	Other Services - Other Services		2,000	2,000	674	384	417	545
101 - 3017 - 422.34 - 80	Technical Services - Locate Tickets		28,000	28,000	24,154	22,433	19,951	20,027
101 - 3020 - 415.33 - 44	Other Services - Metro COG Local Match		200,000	220,905	149,313	185,989	185,940	206,400
101 - 3020 - 415.38 - 96	Other Services - Striping		-	-	-	-	536	-
	Other Services Total		287,731	298,298	196,096	220,417	226,839	229,693
Energy								
101 - 3015 - 422.62 - 10	Energy - Gasoline		29,000	29,000	27,110	31,581	31,509	34,307
101 - 3020 - 415.62 - 10	Energy - Gasoline		1,500	5,000	1,139	1,886	2,960	8,325
101 - 3020 - 415.62 - 11	Energy - Diesel Fuel		-	3,000	-	-	-	1,793
101 - 3020 - 415.62 - 51	Energy - Electricity		-	-	-	-	-	5,754
	Energy Total		30,500	37,000	28,249	33,467	34,469	50,179
Repairs & Maintenance								
101 - 3015 - 422.43 - 49	Repair and Maintenance - Specials - Mtnc Svrce Cont		-	-	742	571	297	258
101 - 3015 - 422.43 - 50	Repair and Maintenance - Maintenance Service Cont.		27,338	27,338	18,234	19,606	10,065	(383)
101 - 3015 - 422.43 - 20	Repair and Maintenance - General Equip Repair		3,000	3,000	3,141	1,975	811	2,246
	Repairs & Maintenance Total		30,338	30,338	22,117	22,152	11,173	2,121
Supplies								
101 - 3015 - 422.61 - 09	General Supplies - Specials - Office Supplies		-	-	-	343	437	-
101 - 3015 - 422.61 - 10	General Supplies - Office Supplies		5,000	7,500	2,762	4,601	4,946	5,233
101 - 3015 - 422.61 - 40	General Supplies - General Supplies		23,000	23,000	22,892	19,445	12,519	21,423
101 - 3015 - 422.61 - 50	General Supplies - Postage		250	250	165	120	165	160
101 - 3017 - 422.61 - 40	General Supplies - General Supplies		6,100	7,600	3,371	5,961	4,727	7
101 - 3017 - 422.61 - 65	General Supplies - Locate Supplies		12,000	12,000	9,646	9,005	11,197	5,600
101 - 3020 - 415.61 - 10	General Supplies - Office Supplies		200	200	258	140	217	200
101 - 3020 - 415.61 - 40	General Supplies - General Supplies		-	-	24	-	-	-
101 - 3020 - 415.64 - 10	Clothing - Uniforms / Clothing		-	-	-	860	824	439
	Supplies Total		46,550	50,550	39,118	40,475	35,032	33,062
Travel/Education								
101 - 3015 - 422.56 - 50	In State Travel - Mileage Reimbursements		500	500	14	395	32	11
101 - 3015 - 422.56 - 60	In State Travel - In State Travel Expenses		3,000	3,000	2,302	1,602	1,077	970
101 - 3015 - 422.57 - 60	Out of State Travel - Out of State Travel Exp		25,000	25,000	8,179	19,017	20,322	15,079
101 - 3015 - 422.59 - 10	Education - Due & Membership Instate		1,955	1,955	450	1,416	136	1,660
101 - 3015 - 422.59 - 11	Education - Dues/Membership Outstate		3,000	3,000	2,306	2,426	509	4,954
101 - 3015 - 422.59 - 20	Education - Seminar & Conf. Instate		6,000	6,000	4,595	4,199	4,714	3,752
101 - 3015 - 422.59 - 21	Education - Seminar & Conf. Outstate		15,000	15,000	7,650	5,605	5,588	6,205
101 - 3015 - 422.59 - 30	Education - Reference Materials		3,500	3,500	1,664	1,383	2,057	1,342
101 - 3017 - 422.59 - 20	Education - Seminar & Conf. Instate		-	-	-	-	268	-
101 - 3020 - 415.56 - 60	In State Travel - In State Travel Expenses		400	400	291	77	333	371
101 - 3020 - 415.57 - 60	Out of State Travel - Out of State Travel Exp		2,000	3,000	1,138	759	2,030	-
101 - 3020 - 415.59 - 10	Education - Due & Membership Instate		250	250	100	110	50	130
101 - 3020 - 415.59 - 11	Education - Dues/Membership Outstate		500	500	350	445	848	470

GENERAL FUND EXPENSE - ENGINEERING - DETAIL

			Preliminary					
Fund 101			2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 3020 - 415.59 - 20	Education - Seminar & Conf. Instate	400	400	485	281	220	48
	101 - 3020 - 415.59 - 21	Education - Seminar & Conf. Outstate	2,500	2,500	1,500	394	642	-
	Travel/Education Total		64,005	65,005	31,024	38,109	38,826	34,992
Professional/Admin								
	101 - 3015 - 422.52 - 20	Insurance - Automobile Liability	16,943	14,707	12,937	11,777	11,574	12,589
	101 - 3015 - 422.52 - 30	Insurance - General Liability	14,279	14,163	13,489	11,634	12,398	12,574
	101 - 3015 - 422.53 - 20	Communications - Cellular Phone Service	23,800	23,800	21,471	24,974	25,158	25,063
	101 - 3015 - 422.55 - 10	Printing & Publishing - Custom Printed Forms	-	-	-	42	-	-
	101 - 3015 - 422.55 - 30	Printing & Publishing - Printing / Binding / Rep.	7,500	7,500	2,974	6,618	3,909	5,697
	101 - 3015 - 422.55 - 31	Printing & Publishing - Specials - Printing&Publish	2,500	6,000	752	1,301	3,585	5,337
	101 - 3017 - 422.53 - 20	Communications - Cellular Phone Service	7,500	7,500	6,540	5,882	5,891	5,608
	101 - 3020 - 415.52 - 20	Insurance - Automobile Liability	1,258	1,092	1,040	956	855	2,971
	101 - 3020 - 415.52 - 30	Insurance - General Liability	1,804	2,151	2,049	2,162	2,271	2,232
	101 - 3020 - 415.53 - 20	Communications - Cellular Phone Service	3,500	6,500	3,469	6,176	6,120	5,477
	101 - 3020 - 415.55 - 20	Printing & Publishing - Duplication and Copies	-	-	261	404	258	171
	Professional/Admin Total		79,084	83,413	64,982	71,926	72,019	77,719
Other/Miscellaneous								
	101 - 3015 - 422.44 - 98	Rentals - NON - LEASE COMPONENT	-	-	-	-	8,377	12,565
	101 - 3015 - 422.44 - 99	Rentals - LEASES	-	-	-	-	38,267	-
	Other/Miscellaneous Total		-	-	-	-	46,644	12,565
Miscellaneous								
	101 - 3015 - 422.68 - 10	Miscellaneous - Miscellaneous	900	900	153	1,075	765	395
	101 - 3015 - 422.68 - 50	Miscellaneous - Safety Compliance	7,000	7,000	2,803	1,602	2,148	6,574
	101 - 3017 - 422.68 - 50	Miscellaneous - Safety Compliance	-	-	-	273	320	-
	101 - 3020 - 415.68 - 10	Miscellaneous - Miscellaneous	400	400	747	-	100	1,457
	101 - 3020 - 415.68 - 11	Miscellaneous - Truck Regulatory Expense	2,500	2,500	669	806	556	612
	Miscellaneous Total		10,800	10,800	4,372	3,756	3,889	9,038
Debt Service								
	101 - 3015 - 422.80 - 21	Debt Service - Interest on Other Debt	-	-	675	886	497	58
	101 - 3015 - 422.80 - 91	Debt Service - FINANCING PRINCIPAL	-	-	7,194	7,030	15,557	16,291
	Debt Service Total		-	-	7,869	7,916	16,054	16,349
	OPERATING EXPENSE Total		549,008	575,404	393,827	438,218	484,945	465,718
CAPITAL EXPENSE								
Capital								
	101 - 3015 - 422.74 - 11	Capital Outlay - Computer Equip	-	-	3,405	-	-	-
	101 - 3015 - 422.74 - 12	Capital Outlay - Computer Software	-	-	1,615	-	-	-
	101 - 3015 - 422.74 - 30	Capital Outlay - Furniture & Fixtures	-	-	-	45,537	-	-
	101 - 3015 - 422.77 - 32	General Capital Outlay - City Hall	-	-	-	17,774	7,627	-
	CAPITAL EXPENSE Total		-	-	5,020	63,311	7,627	-
ENGINEERING EXPENSE Total			7,340,801	7,382,336	7,127,043	6,863,473	6,464,771	6,507,468

STORM SEWER UTILITY

Department Overview:

The Storm Sewer Utility provides for the planning, regulatory oversight, and overall management of the City's stormwater program.

The core responsibilities are:

- Long term capital improvement and utility financial planning
- Manages repairs and replacement to existing storm sewer infrastructure, including lift stations and ponds
- Oversees the City's Municipal Separate Storm Sewer System (MS4) permit
- Reviews private site developments to ensure compliance with City and State stormwater regulations
- Completes stormwater master planning for future growth areas
- Coordinates floodplain management, including mitigation projects and permitting

The Storm Sewer Utility consists of 6.5 full time equivalent (FTE) employees and is operated within the City's Engineering Department.

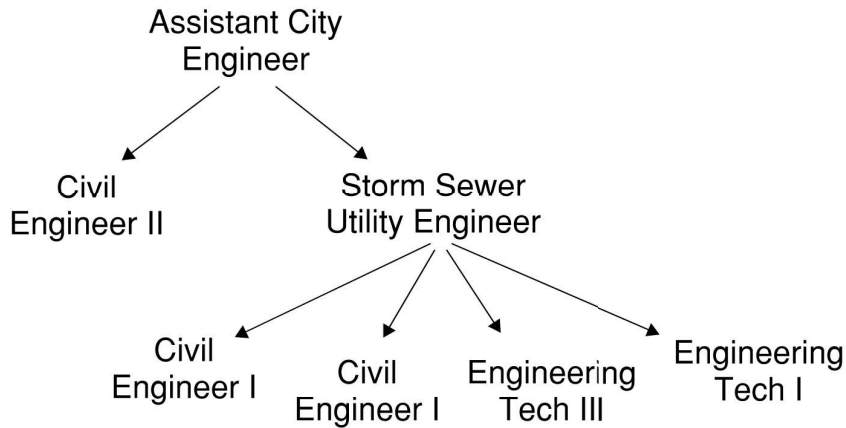
- Assistant City Engineer (50% SSU / 50% General Fund)
- Storm Sewer Utility Engineer (1)
- Civil Engineer II (1)
- Civil Engineer I (2)
- Engineering Tech III (1)
- Engineering Tech I (1)

Storm Sewer Utility Key Statistics:

The City currently owns & maintains approximately:

- 535 miles of storm sewer piping
- 14,093 inlets
- 10,375 manholes
- 83 storm sewer lift stations (186 total pumps)
- 40 storm sewer gatewell structures
- 64 City owned ponds
- 30 miles earthen levees
- 2.5 miles concrete floodwalls

Organization Chart(s):



Current or Emerging Issues:

Storm Sewer Utility:

- Rising construction and infrastructure replacement costs
- Aging infrastructure and increasing emergency repair needs
- Addressing capacity constraints within undersized storm sewer systems
- Increasing regulatory and permit requirements
- Growing complexity and volume of site plan submittals
- Master planning for future growth areas, particularly east of I29

Floodplain:

- Public outreach regarding upcoming FEMA 100 yr floodplain remapping
- Future development standards following the remapping
- Inspection and maintenance of completed flood mitigation projects
- Coordination with FEMA and Metro Flood Diversion Authority

Primary Storm Sewer Utility expenditures:

- Staff (within Engineering and Public Works)
- Storm sewer and lift station repairs
- Pond cleaning and maintenance
- Capital improvement projects
- Emergency repairs
- Lift station electricity costs
- Public Works activities (lift station maintenance and cleaning, street sweeping, pipe cleaning, jetting, and miscellaneous inlet repairs)

Other Comments:

Storm Sewer Utility maintains a revenue adequacy model that is continually reviewed against anticipated expenditures versus revenue. Based on this ongoing review of anticipated revenues and expenditures, a rate adjustment is proposed to maintain the long-term financial sustainability of the Storm Sewer Utility.

- Proposed rate increases of 12.5%
- Residential increase would equate to \$1/month
 - Current rate: \$8/month
 - Proposed rate: \$9/month
- Last increase was in January 2025

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Storm Sewer Operations (3064)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Civil Engineer I	2					
Civil Engineer II	1					
Utility Engineer - Stormwater	1					
Engineering Tech III	1					
Engineering Tech I - Stormsewer	1					
Department Totals:	6			6		

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Storm Sewer Utility - Fund 524		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE							
Capital							
524 - 0000 - 375.10 - 00	Infrastructure -	-	-	-	20,092,823	22,663,788	15,087,601
	Capital Total	-	-	-	20,092,823	22,663,788	15,087,601
Rate Revenue							
524 - 3064 - 380.10 - 10	Residential Charges - Single Family Residents	3,200,646	2,845,019	2,667,281	1,685,419	1,665,595	1,606,083
524 - 3064 - 380.10 - 20	Residential Charges - Multifamily Residents	979,689	870,835	859,698	537,315	507,703	494,020
524 - 3064 - 380.20 - 10	Commercial Charges - Commercial Charges	4,648,740	4,132,213	4,009,797	2,468,935	2,372,180	2,361,306
	Rate Revenue Total	8,829,075	7,848,067	7,536,776	4,691,669	4,545,478	4,461,409
State Shared Revenues							
524 - 0000 - 334.30 - 25	State Grants - NDDEQ - VW Settlement	-	-	-	-	316,697	-
	State Shared Revenues Total	-	-	-	-	316,697	-
Local Grant Revenues							
524 - 3064 - 337.40 - 00	Capital Grants -	-	-	54,093	-	-	-
	Local Grant Revenues Total	-	-	54,093	-	-	-
Miscellaneous							
524 - 3064 - 355.10 - 00	Certified Collections -	-	-	36,946	14,689	6,734	-
524 - 3064 - 361.99 - 01	Miscellaneous - NSF Fee	-	-	120	210	210	60
524 - 3064 - 387.10 - 00	Late Penalties -	13,000	18,000	12,984	9,175	12,513	13,621
524 - 3064 - 388.10 - 00	Miscellaneous -	-	-	-	-	(225)	-
524 - 3064 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	-	239,139	(123,200)	(199,586)
	Miscellaneous Total	13,000	18,000	50,050	263,213	(103,968)	(185,905)
REVENUE Total		8,842,075	7,866,067	7,640,919	25,047,705	27,421,995	19,363,105
Expense							
PERSONNEL EXPENSE							
Salaries							
524 - 3064 - 443.11 - 00	Full Time Staff -	998,858	840,048	708,991	511,786	520,641	486,288
524 - 3064 - 443.11 - 01	Full Time Staff - Full Time - OT	4,826	4,826	22,300	52	5,042	917
524 - 3064 - 443.11 - 02	Full Time Staff - Full Time Banked Sick	5,567	-	5,568	-	2,390	1,991
524 - 3064 - 443.14 - 00	PT Seasonal No Benefits -	13,541	13,541	-	-	-	8,808
524 - 3064 - 443.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	-	-	-	-	-	268
	Salaries Total	1,022,792	858,415	736,859	511,838	528,073	498,272
Benefits							
524 - 3064 - 443.20 - 01	Employee Benefits - Health Insurance	168,110	115,085	99,258	41,559	42,923	47,010
524 - 3064 - 443.20 - 03	Employee Benefits - Dental Insurance	6,193	5,009	5,202	2,778	2,693	2,650
524 - 3064 - 443.20 - 04	Employee Benefits - Long Term Disability	2,042	1,851	1,672	1,179	1,123	1,062
524 - 3064 - 443.21 - 01	Employee Benefits - FICA 6.2%	58,005	50,506	42,740	34,276	31,417	30,801
524 - 3064 - 443.21 - 02	Employee Benefits - Medicare 1.45%	13,565	11,851	10,321	7,790	7,348	7,204
524 - 3064 - 443.22 - 04	Pension Benefits - NDPERS Pension	74,456	76,267	58,384	47,465	42,262	41,102
524 - 3064 - 443.22 - 05	Pension Benefits - NDPERS & City Pension	3,824	1,396	2,268	36	1,847	2,713
524 - 3064 - 443.22 - 10	Pension Benefits - NDPERS DC Required Cont.	8,568	865	2,441	-	-	-
524 - 3064 - 443.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	2,585	-	1,265	-	-	-
524 - 3064 - 443.25 - 00	Workers Compensation -	-	1,000	361	(67)	254	786
524 - 3064 - 443.28 - 01	Pension Expense - City Employees' Pension	-	-	21	169	(4)	172
524 - 3064 - 443.28 - 02	Pension Expense - NDPERS Pension	-	-	(110,408)	(2,251)	48,596	154,280
524 - 3064 - 443.29 - 01	OPEB Expense - NDPERS	-	-	(810)	1,210	3,753	3,148
	Benefits Total	337,348	263,830	112,715	134,144	182,212	290,928

ENTERPRISE FUNDS - DETAIL

Storm Sewer Utility - Fund 524		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE Total		1,360,140	1,122,245	849,574	645,982	710,285	789,200
OPERATING EXPENSE							
Other Services							
524 - 3064 - 443.33 - 03	Other Services - Overhead Cost Allocation	93,931	84,060	84,060	53,373	53,373	53,373
524 - 3064 - 443.38 - 22	Other Services - Billing Services	52,000	52,000	52,000	52,000	52,000	52,000
524 - 3064 - 443.38 - 99	Other Services - Other Services	5,000	5,000	453	272	225	648
Other Services Total		150,931	141,060	136,513	105,645	105,598	106,021
Energy							
524 - 3064 - 443.62 - 10	Energy - Gasoline	3,500	2,500	6,388	3,855	1,423	621
524 - 3064 - 443.62 - 11	Energy - Diesel Fuel	10,000	17,500	8,161	15,315	1,825	-
524 - 3064 - 443.62 - 71	Energy - Electric - Storm Lifts	220,000	245,000	209,756	212,856	219,199	200,885
Energy Total		233,500	265,000	224,305	232,026	222,447	201,506
Repairs & Maintenance							
524 - 3064 - 443.43 - 31	Repair and Maintenance - City Mechanic Services	13,500	10,500	13,336	10,853	320	227
524 - 3064 - 443.43 - 90	Repair and Maintenance - Other Repairs	190,000	190,000	129,961	208,224	39,076	20,505
524 - 3064 - 443.43 - 92	Repair and Maintenance - Storm Lift Repairs	45,000	45,000	43,489	57,097	33,373	26,357
524 - 3064 - 443.43 - 96	Repair and Maintenance - Storm Pond Repairs	17,000	17,000	100	2,449	3,884	15,584
Repairs & Maintenance Total		265,500	262,500	186,886	278,623	76,653	62,673
Supplies							
524 - 3064 - 443.61 - 10	General Supplies - Office Supplies	400	400	3,778	26	40	-
524 - 3064 - 443.61 - 30	General Supplies - Vehicle Repair Supplies	20,300	20,300	14,349	20,910	329	208
524 - 3064 - 443.61 - 95	General Supplies - Supplies Storm Sewer	55,000	55,000	59,487	2,500	3,942	7,630
524 - 3064 - 443.65 - 70	Chem/Salt/Gravel/Ashpalt - Storm Pond Chemicals	8,000	8,000	2,250	-	5,161	-
Supplies Total		83,700	83,700	79,864	23,436	9,472	7,838
Travel/Education							
524 - 3064 - 443.56 - 60	In State Travel - In State Travel Expenses	-	-	146	-	523	-
524 - 3064 - 443.57 - 60	Out of State Travel - Out of State Travel Exp	3,750	3,750	593	849	-	2,672
524 - 3064 - 443.59 - 10	Education - Due & Membership Instate	500	500	400	110	-	25
524 - 3064 - 443.59 - 11	Education - Dues/Membership Outstate	6,600	1,100	-	961	726	885
524 - 3064 - 443.59 - 20	Education - Seminar & Conf. Instate	2,500	2,500	900	-	2,310	520
524 - 3064 - 443.59 - 21	Education - Seminar & Conf. Outstate	3,000	3,000	1,450	1,833	660	1,070
Travel/Education Total		16,350	10,850	3,489	3,753	4,219	5,172
Professional/Admin							
524 - 3064 - 443.52 - 10	Insurance - Property Insurance	22,746	22,670	21,260	18,817	16,901	16,517
524 - 3064 - 443.52 - 20	Insurance - Automobile Liability	1,614	1,401	1,334	907	805	578
524 - 3064 - 443.52 - 30	Insurance - General Liability	4,402	4,966	4,730	2,333	2,530	2,597
524 - 3064 - 443.53 - 20	Communications - Cellular Phone Service	4,100	4,100	2,861	4,103	3,393	3,434
524 - 3064 - 443.55 - 20	Printing & Publishing - Duplication and Copies	1,000	1,000	313	628	905	949
Professional/Admin Total		33,862	34,137	30,498	26,788	24,534	24,075
Other/Miscellaneous							
524 - 3064 - 443.44 - 20	Rentals - Equip & Vehicle Rent	100,000	100,000	92,988	-	(316,697)	-
524 - 3064 - 443.69 - 10	Bad Debts - Bad Debts	-	-	16	2,163	16,149	196
Other/Miscellaneous Total		100,000	100,000	93,004	2,163	(300,548)	196
Transfers Out							
524 - 3064 - 443.90 - 40	Transfer To Other Funds - To Capital Project Fund	3,200,159	2,961,031	2,601,980	2,360,757	744,555	1,983,873
524 - 3064 - 443.90 - 42	Transfer To Other Funds - SRF Loan Funds	-	-	1,063,480	-	-	-
524 - 3064 - 555.90 - 10	Transfer To Other Funds - To General Fund	1,765,815	1,573,213	1,573,213	943,180	702,228	464,027

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Storm Sewer Utility - Fund 524		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
524 - 3054 - 555.90 - 40	Transfer To Other Funds - To Capital Project Fund	-	-	-	1,252	-	-
Transfers Out Total		4,965,974	4,534,244	5,238,673	3,305,189	1,446,783	2,447,900
Debt Service							
524 - 3054 - 443.80 - 12	Debt Service - Special Assessment Princ.	239,895	239,895	42,855	-	-	-
524 - 3054 - 443.80 - 21	Debt Service - Interest on Other Debt	131,557	131,557	132,608	136,652	138,434	131,557
Debt Service Total		371,452	371,452	175,463	136,652	138,434	131,557
Miscellaneous							
524 - 3054 - 443.68 - 10	Miscellaneous - Miscellaneous	2,000	2,000	285	-	-	31
Miscellaneous Total		2,000	2,000	285	-	-	31
OPERATING EXPENSE Total		6,223,269	5,804,943	6,168,980	4,114,275	1,727,592	2,986,969
CAPITAL EXPENSE							
Capital							
524 - 3054 - 443.71 - 10	Land - Land - General Govt.	-	4,588	4,170	3,791	3,447	3,478
524 - 3054 - 443.71 - 31	Land - Easements	-	-	647	-	-	-
524 - 3054 - 443.74 - 10	Capital Outlay - Machinery & Equip	-	82,000	-	-	-	-
524 - 3054 - 443.74 - 20	Capital Outlay - Vehicles	-	-	-	-	316,997	-
524 - 3054 - 443.74 - 50	Capital Outlay - General Capital Outlay	-	-	(92,988)	-	64,104	8,335
524 - 3054 - 443.75 - 50	Depreciation - Depreciation	-	-	-	7,402,039	6,972,090	6,419,580
CAPITAL EXPENSE Total		-	86,588	(88,171)	7,405,830	7,356,638	6,431,393
Expense Total		7,583,409	7,013,776	6,930,383	12,166,087	9,794,515	10,207,562

STREET LIGHT & TRAFFIC CONTROL DEVICE UTILITY

Department Overview:

The Street Light & Traffic Control Device Utility (SLTCDU) consists of 12.5 full-time equivalent (FTE) employees and is operated within the City's Engineering Department.

The Utility is responsible for:

- Operating and maintaining the City's street lighting system, including roadway and pedestrian underpasses.
- Operating and maintaining the City's traffic signal system, including school speed zone flashers, driver speed feedback signs, and traffic surveillance cameras.
- Timing and coordinating all traffic signals within Fargo, including coordination with the North Dakota Department of Transportation (NDDOT) at I-29 and I-94 interchange ramp terminals.
- Operating and maintaining City-owned fiber optic cable and splice infrastructure in cooperation with the City's Information Services Department and NDDOT.
- Maintaining and replacing roadside safety devices, including guardrail, crash attenuators, roadway closure gates, and protective fencing.
- Funding annual BNSF Quiet Zone maintenance costs as required by agreement (approximately **\$100,000 annually**).
- Maintaining and replacing pavement markings and traffic signs throughout the city.
- Coordinating specialized maintenance utilizing electrical, concrete, and pavement marking contractors.
- Designing and providing construction administration and inspection for new and replacement street lighting, traffic signals, fiber optic systems, pavement markings, and traffic signs.
- Evaluating and implementing emerging technologies in roadway lighting, traffic signal operations, pavement markings, and traffic signing.
- Coordinating maintenance of approximately 160 utility-owned wooden pole streetlights with Xcel Energy and Cass County Electric Cooperative.

Utility by the Numbers

The city currently owns and maintains approximately:

- 16,000 streetlights
- 160 traffic signals
- 10 HAWK pedestrian beacons
- 20,000 traffic signs
- 425 streetlight service feed points
- 500+ miles of underground electrical and fiber infrastructure
- Pavement markings typically last up to 10 years on concrete roadways and up to 4 years on asphalt roadways.
- Regulatory and warning signs are replaced on a 10-year lifecycle.

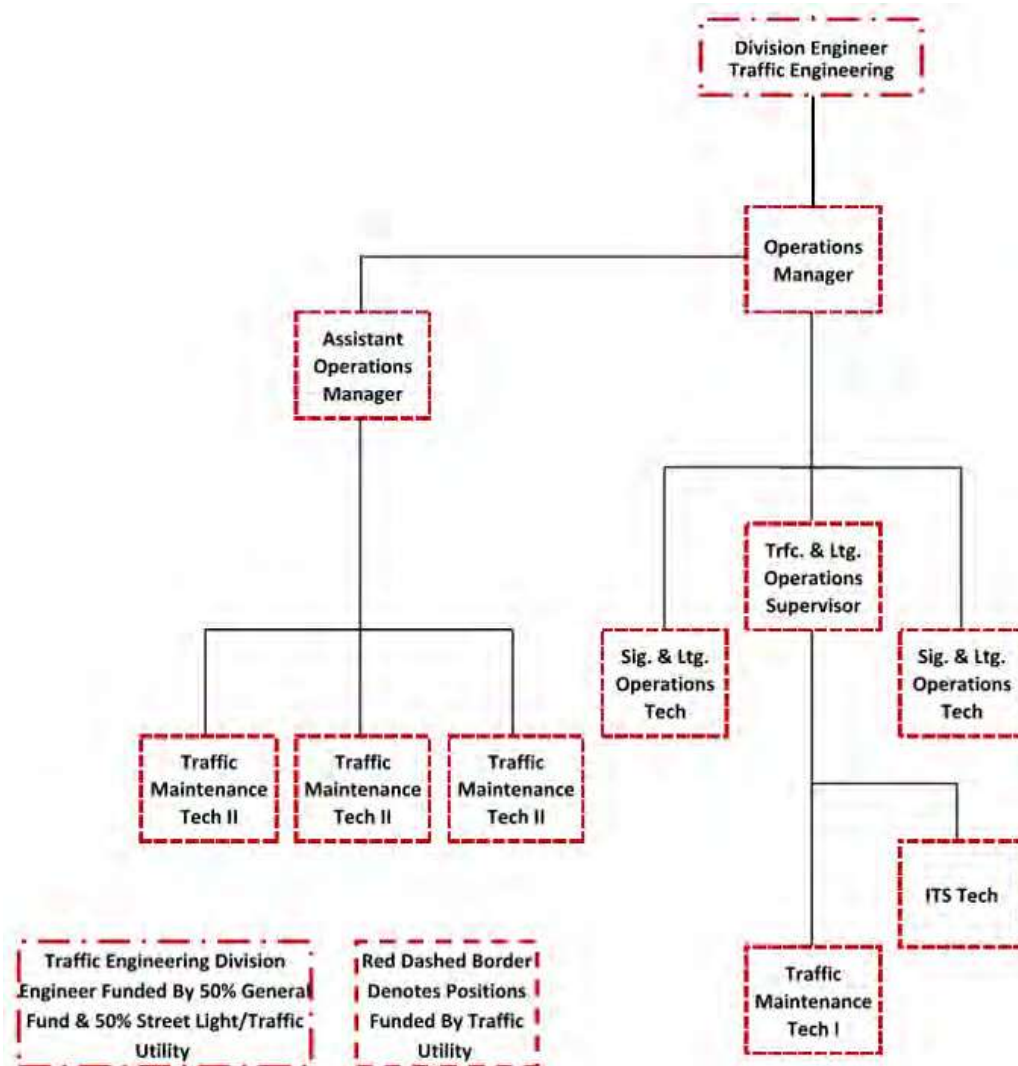
Vehicle Fleet

- (3) 50-foot bucket trucks
- (1) Line truck
- (1) One-ton sign truck
- (1) Utility dump truck
- (5) Pickup trucks
- (1) Tool cat utility vehicle

Typical Construction Costs

- New traffic signal installation: **\$750,000–\$1,000,000 per intersection**
- Annual pavement marking contract: **\$1.0–\$1.7 million**
- New streetlight installation: **Approximately \$10,000 per light**
(includes conduit, wiring, pole, fixture, and concrete foundation)
- Bucket truck replacement: **Approximately \$250,000**

Organization Chart(s):



Current or Emerging Issues:

Traffic signal technology continues to evolve through advancements in vehicle detection, connected vehicle infrastructure, and the use of artificial intelligence to optimize signal timing using regional travel patterns and cellular data.

LED technology remains the City's preferred lighting standard due to its improved energy efficiency, longer service life, and reduced maintenance costs.

One of the Utility's largest ongoing challenges is that our traffic control devices continue to experience frequent damage from vehicle crashes. Each year, approximately:

- 135 streetlight poles are struck and destroyed.
- More than 1,000 traffic signs are damaged or knocked down.

In approximately 50% of these incidents, the responsible driver leaves the scene before being identified. As a result, the Utility bears the full cost of labor and materials for replacement. The average cost to replace a knocked-down streetlight, including labor and materials, is currently approximately \$5,000 per incident.

Other Comments:

There will be a discussion of the Utility Revenue Adequacy Model. Because the presentation is primarily graphics-based, it will be delivered via PowerPoint during the Budget Workshop. The presentation will include a recommendation to restructure the commercial utility rate structure and increase rates for commercial properties.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Street Lights (3035)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Signals & Lighting Operations Technician	2					
Traffic Maint Tech I	1					
Traffic & Lighting Maint Tech II	3					
Assistant Traffic and Lighting Operations Manager	1					
Traffic & Lighting Operations Supervisor	1					
Traffic & Lighting Operations Manager	1					
Intelligent Transportation System Tech	1					
Department Totals:	10			10		

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Street Lighting	Infrastructure – Signage & Striping	1,700,000	1,200,000	528-3035-415-73-68
Street Lighting	Infrastructure – Street Lighting	750,000	750,000	528-3035-415-73-60
Street Lighting	Infrastructure – Traffic Control	750,000	750,000	528-3035-415-73-61
Street Lighting	Capital Outlay - Vehicle Replacement	300,000	300,000	528-3035-415-74-20

ENTERPRISE FUNDS - DETAIL

Street Lighting - Fund 528		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE							
Capital							
528 - 0000 - 375.10 - 00	Infrastructure -	-	-	-	3,352,789	1,562,144	1,443,479
	Capital Total	-	-	-	3,352,789	1,562,144	1,443,479
Rate Revenue							
528 - 3035 - 380.10 - 10	Residential Charges - Single Family Residents	2,412,000	2,412,000	2,227,743	2,237,813	1,142,861	1,128,535
528 - 3035 - 380.10 - 20	Residential Charges - Multifamily Residents	3,959,000	3,959,000	3,963,883	3,858,269	1,835,903	1,768,739
528 - 3035 - 380.20 - 10	Commercial Charges - Commercial Charges	5,048,000	1,248,000	1,195,953	1,171,369	589,009	597,566
	Rate Revenue Total	11,419,000	7,619,000	7,387,589	7,267,451	3,567,773	3,494,840
Miscellaneous							
528 - 3035 - 355.10 - 00	Certified Collections -	-	-	29,048	7,621	3,942	-
528 - 3035 - 361.17 - 00	Claims and Judgments -	-	-	4,830	-	175	2,885
528 - 3035 - 361.99 - 00	Miscellaneous -	5,000	5,000	13,899	31,585	12,714	15,484
528 - 3035 - 370.10 - 10	Miscellaneous - Street Light Knockdowns	150,000	150,000	263,482	228,928	132,884	200,364
528 - 3035 - 370.10 - 12	Miscellaneous - Small Call Fee	2,500	2,500	1,751	3,750	2,450	2,066
528 - 3035 - 387.10 - 00	Late Penalties -	5,000	5,000	12,826	11,577	8,043	6,699
528 - 3035 - 388.10 - 00	Miscellaneous -	-	-	-	-	(124)	-
528 - 3035 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	20,683	22,374	-	-
	Miscellaneous Total	162,500	162,500	346,519	305,835	160,084	227,498
REVENUE Total		11,581,500	7,781,500	7,734,108	10,926,075	5,290,001	5,165,817
Expense							
PERSONNEL EXPENSE							
Salaries							
528 - 3035 - 415.11 - 00	Full Time Staff -	1,201,247	1,152,347	834,833	662,694	639,068	525,965
528 - 3035 - 415.11 - 01	Full Time Staff - Full Time - OT	31,949	31,949	81,383	77,294	85,136	45,853
528 - 3035 - 415.11 - 02	Full Time Staff - Full Time Banked Sick	6,237	3,503	6,237	3,503	2,766	5,683
528 - 3035 - 415.14 - 00	PT Seasonal No Benefits -	13,541	13,541	-	-	-	-
	Salaries Total	1,252,974	1,201,340	922,453	743,491	726,970	577,501
Benefits							
528 - 3035 - 415.20 - 01	Employee Benefits - Health Insurance	191,215	184,119	94,898	69,647	77,821	67,728
528 - 3035 - 415.20 - 03	Employee Benefits - Dental Insurance	7,711	7,757	5,243	4,192	4,068	3,614
528 - 3035 - 415.20 - 04	Employee Benefits - Long Term Disability	2,536	2,249	1,786	1,517	1,361	1,072
528 - 3035 - 415.20 - 08	Employee Benefits - HSA City Contribution	240	-	7	-	-	-
528 - 3035 - 415.21 - 01	Employee Benefits - FICA 6.2%	72,136	72,211	56,275	48,763	44,197	34,083
528 - 3035 - 415.21 - 02	Employee Benefits - Med care 1.45%	16,871	16,888	12,197	11,404	10,336	7,971
528 - 3035 - 415.22 - 04	Pension Benefits - NDPERS Pension 5.12%	86,669	92,619	71,304	59,811	52,331	41,336
528 - 3035 - 415.22 - 05	Pension Benefits - NDPERS & City Pension	5,946	5,933	4,126	3,847	4,496	5,951
528 - 3035 - 415.22 - 10	Pension Benefits - NDPERS DC Required Cont.	11,936	8,002	2,074	-	-	-
528 - 3035 - 415.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	725	2,114	19	-	-	-
528 - 3035 - 415.24 - 00	Unemployment Compensation -	-	-	3,791	-	-	-
528 - 3035 - 415.25 - 00	Workers Compensation -	-	4,000	5,565	2,465	361	5,079
528 - 3035 - 415.28 - 01	Pension Expense - City Employees' Pension	-	-	34	77	(110)	126
528 - 3035 - 415.28 - 02	Pension Expense - NDPERS Pension	-	-	(121,448)	(2,898)	59,907	155,545
528 - 3035 - 415.29 - 01	OPEB Expense - NDPERS	-	-	(892)	1,554	4,647	3,852
	Benefits Total	395,985	395,892	134,979	200,379	259,415	326,357
PERSONNEL EXPENSE Total		1,648,959	1,597,232	1,057,432	943,870	986,385	903,858
OPERATING EXPENSE							
Capital							
528 - 3035 - 415.73 - 68	Infrastructure - Signage & Striping	1,200,000	-	-	-	-	-
	Capital Total	1,200,000	-	-	-	-	-

ENTERPRISE FUNDS - DETAIL

Street Lighting - Fund 528		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Other Services							
528 - 3035 - 415.33 - 03	Other Services - Overhead Cost Allocation	160,635	140,683	140,683	-	-	-
528 - 3035 - 415.38 - 22	Other Services - Billing Services	60,900	58,000	58,000	58,000	58,000	58,000
528 - 3035 - 415.34 - 23	Technical Services - Credit Card Fees	60,000	-	-	-	-	-
Other Services Total		281,535	198,683	198,683	58,000	58,000	58,000
Energy							
528 - 3035 - 415.62 - 10	Energy - Gasoline	5,500	7,500	4,219	3,905	9,592	4,687
528 - 3035 - 415.62 - 11	Energy - Diesel Fuel	13,000	13,000	12,572	11,479	12,067	8,766
528 - 3035 - 415.62 - 51	Energy - Electricity	1,085,000	1,135,000	1,005,879	988,149	1,012,078	1,144,768
Energy Total		1,103,500	1,155,500	1,022,670	1,003,533	1,033,737	1,158,221
Repairs & Maintenance							
528 - 3035 - 415.43 - 20	Repair and Maintenance - General Equip Repair	11,580	11,000	6,000	-	12,000	-
528 - 3035 - 415.43 - 21	Repair and Maintenance - Computer Equip Repair	1,050	1,000	-	-	-	281
528 - 3035 - 415.43 - 26	Repair and Maintenance - ITS Equip Maintenance	30,000	14,000	104	13,500	1,601	-
528 - 3035 - 415.43 - 31	Repair and Maintenance - City Mechanic Services	15,000	6,000	15,051	5,864	10,429	6,034
528 - 3035 - 415.43 - 50	Repair and Maintenance - Maintenance Service Cont.	945	900	926	746	799	799
528 - 3035 - 415.43 - 61	Repair and Maintenance - Street Light Underground	105,000	100,000	137,951	24,601	(6,246)	49,768
528 - 3035 - 415.43 - 62	Repair and Maintenance - Street Light Pole & Fixt.	315,067	205,067	107,320	314,391	54,397	216,948
Repairs & Maintenance Total		478,642	337,967	267,352	359,102	72,980	273,830
Supplies							
528 - 3035 - 415.61 - 10	General Supplies - Office Supplies	500	500	157	343	669	792
528 - 3035 - 415.61 - 30	General Supplies - Vehide Repair Supplies	20,000	10,000	19,312	11,871	34,981	5,685
528 - 3035 - 415.61 - 40	General Supplies - General Supplies	125,000	110,000	116,002	96,449	82,358	109,067
528 - 3035 - 415.61 - 50	General Supplies - Postage	100	100	-	68	-	-
528 - 3035 - 415.61 - 80	General Supplies - Traffic Signs	110,000	70,000	105,973	63,785	62,100	80,358
528 - 3035 - 415.61 - 82	General Supplies - Traffic Signal Maintenan	60,000	20,000	51,440	1,794	17,081	17,145
528 - 3035 - 415.61 - 83	General Supplies - Traffic Signal Control Eq	180,000	85,000	174,794	108,697	77,488	58,257
528 - 3035 - 415.64 - 10	Clothing - Uniforms / Clothing	2,000	1,750	1,434	850	449	409
Supplies Total		497,600	297,350	469,112	283,857	275,126	271,713
Travel/Education							
528 - 3035 - 415.59 - 10	Education - Due & Membership Instate	-	-	-	25	-	-
528 - 3035 - 415.59 - 11	Education - Dues/Membership Outstate	1,000	750	620	910	200	720
528 - 3035 - 415.59 - 20	Education - Seminar & Conf. Instate	3,000	2,000	714	1,458	2,054	-
528 - 3035 - 415.59 - 21	Education - Seminar & Conf. Outstate	4,500	500	4,500	-	75	331
Travel/Education Total		8,500	3,250	5,834	2,393	2,329	1,051
Professional/Admin							
528 - 3035 - 415.52 - 10	Insurance - Property Insurance	2,698	2,569	2,378	2,007	1,617	1,564
528 - 3035 - 415.52 - 20	Insurance - Automobile Liability	4,231	3,673	4,006	3,618	2,489	1,116
528 - 3035 - 415.52 - 30	Insurance - General Liability	7,857	6,461	6,153	8,459	6,173	6,209
528 - 3035 - 415.53 - 20	Communications - Cellular Phone Service	3,150	3,000	5,153	3,858	1,775	1,809
528 - 3035 - 415.53 - 60	Communications - Other Communications	-	-	421	1,719	-	-
528 - 3035 - 415.55 - 20	Printing & Publishing - Duplication and Copies	50	50	3	21	19	14
Professional/Admin Total		17,986	15,753	18,114	19,682	12,073	10,712
Other/Miscellaneous							
528 - 3035 - 415.69 - 10	Bad Debts - Bad Debts	-	-	(12,998)	116,310	83,774	(19,141)
Other/Miscellaneous Total		-	-	(12,998)	116,310	83,774	(19,141)
Transfers Out							
528 - 3035 - 555.90 - 10	Transfer To Other Funds - To General Fund	2,313,772	1,561,292	1,429,041	1,377,400	540,000	536,724
528 - 3035 - 555.90 - 40	Transfer To Other Funds - To Capital Project Fund	2,037,326	1,141,657	1,674,729	5,223,954	938,410	326,768
Transfers Out Total		4,351,098	2,702,949	3,103,770	6,601,354	1,478,410	863,492

ENTERPRISE FUNDS - DETAIL

Street Lighting - Fund 528		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Miscellaneous							
528 - 3035 - 415.68 - 50	Miscellaneous - Safety Compliance	500	500	160	700	648	401
	Miscellaneous Total	500	500	160	700	648	401
	OPERATING EXPENSE Total	7,939,361	4,711,952	5,072,697	8,444,931	3,017,077	2,618,279
CAPITAL EXPENSE							
Capital							
528 - 3035 - 415.73 - 60	Infrastructure - Street Lighting	750,000	264,895	601,350	108,725	-	-
528 - 3035 - 415.73 - 61	Infrastructure - Traffic Control	750,000	1,036,969	169,598	276,434	-	-
528 - 3035 - 415.74 - 10	Capital Outlay - Machinery & Equip	-	22,000	-	-	-	-
528 - 3035 - 415.74 - 20	Capital Outlay - Vehicles	300,000	150,000	227,666	51,320	122,868	-
528 - 3035 - 415.75 - 40	Depreciation - Machinery & Equip	-	-	-	32,520	72,825	5,628
528 - 3035 - 415.75 - 60	Depreciation - Infrastructure Depr.	-	-	-	2,228,144	2,161,316	2,123,819
528 - 9595 - 950.79 - 99	Fixed Asset Reclass - Contra - Expense	-	-	-	(51,320)	(122,868)	-
	CAPITAL EXPENSE Total	1,800,000	1,473,864	998,614	2,645,823	2,234,141	2,129,447
	Expense Total	11,388,320	7,783,048	7,128,743	12,034,624	6,237,603	5,651,584

FARGO PUBLIC LIBRARY

Department Overview:

The Fargo Public Library provides a wide variety of collections and services to city residents. The library has three locations, the Dr. James Carlson Library, Main Library and Northport Branch Library. Please see the detailed list of services below:

Technology Access to include Public Internet, Wireless Internet and Printing:

All Library locations provide public Internet stations, wireless access and printing for a small fee. Staff are also available to assist patrons with technology related questions.

Access to Books and AV Materials:

The library provides collections of current and diverse print and audiovisual items for all ages.

Access to Statewide E-Content:

The library is part of a statewide E-book consortia known as Library 2GO. Our membership allows the citizens of Fargo to have access to E-content from twenty-eight different libraries statewide.

Community Engagement Programming:

The library staff have aggressively attended numerous community events to reach the wider community. We provide remote library services to include card registration, item checkout, and both adult and children's programming.

Children's Early Literacy Programming:

The library's children's department provides a variety of programs designed to promote early literacy skills such as Baby Rhyme Time, Story time for Preschoolers and Toddlers as well as Ready to Read workshops for parents and guardians.

Cultural Events:

The library provides a wide variety of cultural events such as the Fall Jazz Concert series, author visits, story tellers and film series.

Inter-Library Loan Services:

Fargo residents receive materials from other libraries around the country through our inter-library loans services.

Reference and Readers Advisory Services:

The library provides staff dedicated to assisting patron's informational needs.

Community Gathering Spaces:

Each library location has meeting/program space available for community businesses, organizations and individual citizens.

Recreational and Educational Programming for all Ages:

Along with the cultural programs discussed above, the library continually provides the community a diverse offering of programs for all ages.

Outreach Services:

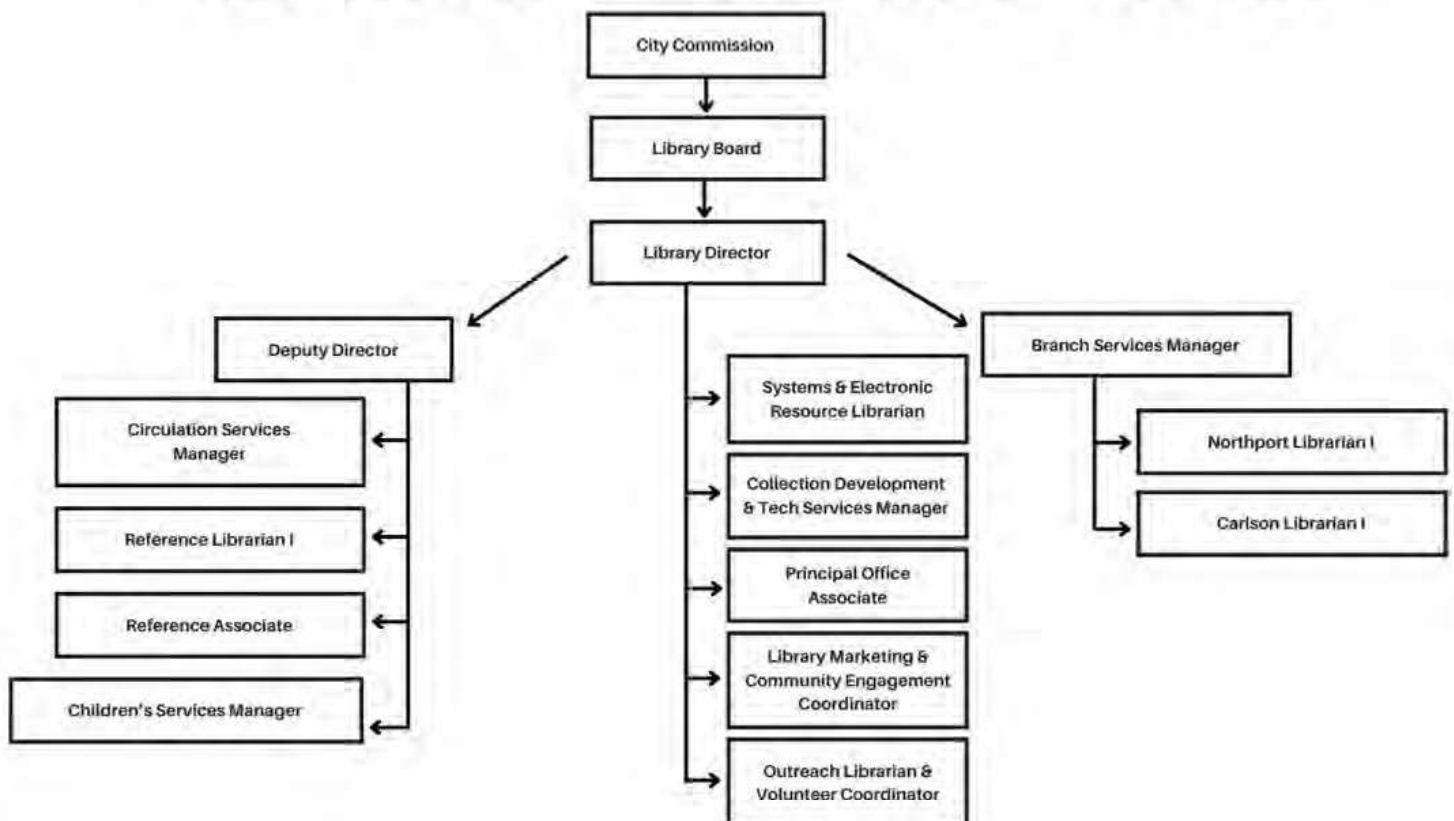
The library provides library materials to citizens to over twenty retirement and assistant living facilities and homebound individuals.

2026+ Key Initiatives:

Renovation of the Dr. James Carlson Library

Repurposing of the vacant coffee shop space at the Main Library

Community Survey and Strategic Plan Development

Organizational Chart:**FARGO PUBLIC LIBRARY ORGANIZATION CHART**

Current or Emerging Issues:

Continued challenges with serving vulnerable populations:

The service environment at our library locations continues to be impacted by individuals experiencing homelessness and mental illness. In 2025 the library was open for 303 days, during that time the library had 342 calls to dispatch requesting assistance from Fargo PD and/or EMS. The number of calls in 2025 represented a 22% increase over 2024. In the period of 1 January to 30 June 2026 (149 days open to the public) the library has had 180 calls for assistance. The majority, 152, originated from the Main Library.

Current and ongoing impacts of understaffing:

The library continues to be understaffed. The Staffing for Success analysis from City Fargo Human Resources identified the library as the most understaffed department in the city. For 2025 library service hours were reduced with the elimination of Sunday hours due to the library's current level of staffing. The library has not had an increase in FTEs since 2021.

Continued Growth in the demand for Electronic Content i.e. E-books:

The continued growth in the popularity of e-content has fueled the continued demand for more E-book and E-Audio book offerings from our Library 2GO consortia. Fargo Public Library strives to be a leader in providing high demand collections in the many formats available. To be successful in this regard the library will need adequate budget to expand the breadth and size of its electronic collections. For 2026 the library's materials budget was reduced by \$110,187.00 to help meet the requested total budget cut of \$241,858.00.

Continued growth of the community and user expectations:

The continued growth of the community presents the challenge of expanding programming and collections with limited resources. The citizens of Fargo continue to request additional programming and services. We continue to evaluate our service levels based on the economy of staffing and budget.

Other Comments:

The development and implementation of a new strategic plan is essential for the library. The previous strategic plan was a three-year plan ending in 2020. The impacts on library services of the reduction of hours and budget cuts are another significant reason for the development and implementation of a new strategic plan. It is also anticipated that budgets will continue to be extremely tight going forward. This will necessitate the need for the library to ensure that its services are aligned with the needs and desires of the community. To ensure that the development and implementation of a new strategic plan align with the needs and desires of the community, a robust community survey will be needed. We are requesting \$15,000.00 in our 2027 operating budget to fund the community survey. With the data from the survey the library's admin team will develop and implement a new three-year strategic plan.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Library - Main Branch (7010)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Principal Office Associate	1					
Library Director	1					
Library Deputy Director	1					
Librarian I	7					
Outreach Librarian & Volunteer Coordinator	1					
Systems Technology & Electronic Resources Librarian	1					
Children's Services Manager	1					
Circulation Services Manager	1					
Circulation Associate - LA III	4					
Library Outreach Associate III	1					
Processing Associate II	1					
Children's Programming / LA III	2					
Technical Services Librarian - Librarian I	1					
Reference Associate - Library Associate III	1					
Collection Development / Technical Services Manager	1					
Library Marketing & Community Engagement Coordinator	1					
PTB Library Assoc I		5.1			10	
PTB Inter-Library Loan Associate		0.5			1	
PTB Library Outreach Associate - LA II		0.5			1	
PTB Technical Services Associate		0.75			1	
PTB Reference Associate - Library Associate III		1			2	
PTB Technology Assistant - Library Associate III		0.5			1	
PT Library Page (Temp/Seasonal)						
Department Totals:	26	8.35		34.35	16	

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Library - South Branch (7012)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Branch Services Manager	1					
Librarian I	1					
Circulation Associate - LA III	4					
PTB Library Assoc I		3			6	
PT Library Page (Temp/Seasonal)						
Department Totals:	6	3		9	6	

Library - North Branch (7016)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Librarian I	1					
Circulation Associate - LA III	1					
PTB Library Assoc I		1.5			3	
PT Library Page (Temp/Seasonal)						
Department Totals:	2	1.5		3.5	3	

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING
GENERAL FUND					
Library	101-7010	Library Safety Specialist	1.00	93,139	1 93,139
	101-7010	Reclassification/Market Adjustments		34,659	34,659
	101-7012	Reclassification/Market Adjustments		9,630	9,630
	101-7016	Reclassification/Market Adjustments		3,830	3,830

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Library	Community Survey	15,000		#

GENERAL FUND EXPENSE - LIBRARY - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	3,584,380	3,305,060	3,225,199	3,041,093	2,958,870	2,738,782
Benefits	1,066,443	952,281	898,588	834,654	893,225	864,581
PERSONNEL EXPENSE Total	4,650,823	4,257,341	4,123,787	3,875,747	3,852,095	3,603,363
OPERATING EXPENSE						
Other Services	148,229	123,229	214,484	147,465	152,897	148,713
Energy	165,468	175,468	154,259	140,273	154,946	200,445
Repairs & Maintenance	106,390	106,390	79,675	88,363	65,358	73,753
Supplies	851,982	851,982	1,012,587	1,000,367	963,986	948,558
Travel/Education	21,350	21,350	21,387	18,551	21,544	17,202
Professional/Admin	141,625	141,919	129,084	122,059	130,106	122,174
Other/Miscellaneous	84,270	84,270	22,008	292,094	23,899	87,777
Miscellaneous	2,100	2,100	492	2,275	1,725	2,728
Debt Service	-	-	67,203	66,065	65,443	62,232
OPERATING EXPENSE Total	1,521,414	1,506,708	1,701,179	1,877,512	1,579,904	1,663,582
CAPITAL EXPENSE						
Capital	-	-	-	45,060	-	-
CAPITAL EXPENSE Total	-	-	-	45,060	-	-
LIBRARY EXPENSE TOTAL	6,172,237	5,764,049	5,824,966	5,798,319	5,431,999	5,266,945
<i>Annual Change %</i>	<i>7.08%</i>	<i>-1.05%</i>	<i>0.46%</i>	<i>6.74%</i>	<i>3.13%</i>	

GENERAL FUND EXPENSE - LIBRARY - DETAIL

Fund 101		Preliminary					
EXPENSE		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Library - Carlson							
PERSONNEL EXPENSE							
Salaries							
101 - 7012 - 463.11 - 00	Full Time Staff -	457,040	424,626	396,621	366,499	322,257	345,428
101 - 7012 - 463.11 - 01	Full Time Staff - Full Time - OT	-	-	-	60	-	24
101 - 7012 - 463.11 - 02	Full Time Staff - Full Time Banked Sick	3,580	3,420	3,581	3,421	2,953	3,424
101 - 7012 - 463.13 - 00	Part Time W/ Benefits -	81,762	120,194	123,483	131,076	117,578	93,592
101 - 7012 - 463.14 - 00	PT Seasonal No Benefits -	15,146	15,146	11,766	11,136	13,137	11,952
Salaries Total		557,528	563,386	535,451	512,192	455,925	454,420
Benefits							
101 - 7012 - 463.20 - 01	Employee Benefits - Health Insurance	118,118	87,645	76,198	67,203	58,546	75,632
101 - 7012 - 463.20 - 03	Employee Benefits - Dental Insurance	4,250	4,887	4,563	4,200	3,297	3,608
101 - 7012 - 463.20 - 04	Employee Benefits - Long Term Disability	1,182	1,227	1,184	1,117	909	872
101 - 7012 - 463.21 - 01	Employee Benefits - FICA 6.2%	30,926	33,216	31,682	30,330	26,912	26,284
101 - 7012 - 463.21 - 02	Employee Benefits - Medicare 1.45%	7,233	7,768	7,410	7,093	6,294	6,147
101 - 7012 - 463.22 - 01	Pension Benefits - City Pension 5.5%	10,135	10,135	9,881	9,468	9,230	12,792
101 - 7012 - 463.22 - 04	Pension Benefits - NDPERS Pension 5.26%	34,027	38,719	36,673	35,168	25,804	22,173
101 - 7012 - 463.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	29,231	27,717
101 - 7012 - 463.22 - 10	Pension Benefits - NDPERS DC Required Cont.	953	-	4	-	-	-
101 - 7012 - 463.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	-	-	2	-	-	-
Benefits Total		206,824	183,597	167,597	154,579	160,223	175,225
PERSONNEL EXPENSE Total		764,352	746,983	703,048	666,771	616,148	629,645
OPERATING EXPENSE							
Other Services							
101 - 7012 - 463.33 - 29	Other Services - Interpreters	500	500	-	-	-	-
101 - 7012 - 463.38 - 61	Other Services - Security Services	-	-	52,800	38,435	35,125	32,010
101 - 7012 - 463.38 - 99	Other Services - Other Services	250	250	306	266	288	923
Other Services Total		750	750	53,106	38,701	35,413	32,933
Energy							
101 - 7012 - 463.41 - 05	Utility Services - Water and Sewer	3,500	3,500	3,667	3,446	3,048	3,162
101 - 7012 - 463.62 - 50	Energy - Natural Gas	19,853	19,853	13,020	12,462	11,794	23,146
101 - 7012 - 463.62 - 51	Energy - Electricity	32,265	27,265	29,600	22,810	23,169	30,924
Energy Total		55,618	50,618	46,287	38,718	38,011	57,232
Repairs & Maintenance							
101 - 7012 - 463.43 - 50	Repair and Maintenance - MX Service Cont.	1,800	1,800	177	531	573	979
101 - 7012 - 463.43 - 21	Repair and Maintenance - Computer Equip Rpr	1,000	1,000	4,359	5,049	1,082	-
Repairs & Maintenance Total		2,800	2,800	4,536	5,580	1,655	979
Supplies							
101 - 7012 - 463.61 - 10	General Supplies - Office Supplies	8,500	8,500	11,559	12,972	8,335	8,526
101 - 7012 - 463.61 - 40	General Supplies - General Supplies	7,500	7,500	7,753	6,364	8,028	17,328
101 - 7012 - 463.61 - 43	General Supplies - Program Materials	-	-	-	-	-	116
101 - 7012 - 463.61 - 50	General Supplies - Postage	4,300	4,300	2,000	2,000	-	4,000
101 - 7012 - 463.61 - 70	General Supplies - Books & Periodicals	104,100	104,100	119,673	119,321	118,046	116,921
Supplies Total		124,400	124,400	140,985	140,657	134,409	146,891
Professional/Admin							
101 - 7012 - 463.52 - 10	Insurance - Property Insurance	6,284	6,185	5,666	5,233	4,816	4,373

GENERAL FUND EXPENSE - LIBRARY - DETAIL

Fund 101	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Professional/Admin Total	6,284	6,185	5,666	5,233	4,816	4,373
Debt Service						
101 - 7012 - 463.80 - 21 LEASES - INTEREST	-	-	-	-	-	1
101 - 7012 - 463.80 - 91 LEASES - FINANCING PRINCIPAL	-	-	-	-	135	539
Debt Service Total	-	-	-	-	135	540
OPERATING EXPENSE Total	189,852	184,753	250,580	228,889	214,439	242,948
CAPITAL EXPENSE						
Capital						
101 - 7012 - 463.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	5,744	-	-
CAPITAL EXPENSE Total	-	-	-	5,744	-	-
Library - Carlson Total	954,204	931,736	953,628	901,404	830,587	872,593
Library - Donations						
OPERATING EXPENSE						
Other Services						
101 - 7019 - 463.38 - 99 Other Services - Other Services	-	-	19,998	-	-	-
Other Services Total	-	-	19,998	-	-	-
Supplies						
101 - 7019 - 463.61 - 40 General Supplies - General Supplies	-	-	8,419	2,157	2,826	1,550
101 - 7019 - 463.61 - 43 General Supplies - Program Materials	-	-	18,664	15,784	18,192	7,273
101 - 7019 - 463.61 - 70 General Supplies - Books & Periodicals	-	-	8,203	6,689	5,989	5,006
Supplies Total	-	-	35,286	24,630	27,007	13,829
Professional/Admin						
101 - 7019 - 463.54 - 11 Advertising - Marketing	-	-	2,566	4,442	800	600
Professional/Admin Total	-	-	2,566	4,442	800	600
Miscellaneous						
101 - 7019 - 463.68 - 10 Miscellaneous - Miscellaneous	-	-	-	-	-	777
Miscellaneous Total	-	-	-	-	-	777
OPERATING EXPENSE Total	-	-	57,850	29,072	27,807	15,206
Library - Donations Total	-	-	57,850	29,072	27,807	15,206
Library - Grants						
OPERATING EXPENSE						
Supplies						
101 - 7020 - 463.61 - 40 General Supplies - General Supplies	-	-	-	-	-	3,188
Supplies Total	-	-	-	-	-	3,188
OPERATING EXPENSE Total	-	-	-	-	-	3,188
Library - Grants Total	-	-	-	-	-	3,188
Library - Main						
PERSONNEL EXPENSE						
Salaries						
101 - 7010 - 463.11 - 00 Full Time Staff -	2,312,776	2,113,354	1,963,039	1,844,974	1,828,311	1,697,361
101 - 7010 - 463.11 - 02 Full Time Staff - Full Time Banked Sick	24,049	21,495	24,050	21,496	22,161	13,529
101 - 7010 - 463.13 - 00 Part Time W/ Benefits -	442,488	393,059	412,613	383,714	381,132	334,853
101 - 7010 - 463.13 - 02 Part Time W/ Benefits - PT W/Benefits Banked Sick	-	-	-	-	228	242
101 - 7010 - 463.14 - 00 PT Seasonal No Benefits -	40,056	40,056	24,471	24,764	37,078	35,071
101 - 7010 - 463.11 - 01 Full Time Staff - Full Time - OT	-	-	270	312	249	495
101 - 7010 - 463.13 - 01 Part Time W/ Benefits - PT W/ Benefits - OT	-	-	50	35	18	14
Salaries Total	2,819,368	2,567,964	2,424,493	2,275,295	2,269,177	2,081,565

GENERAL FUND EXPENSE - LIBRARY - DETAIL

GENERAL FUND EXPENSE LIBRARY - DETAIL			Preliminary					
Fund 101			2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Benefits								
101 - 7010 - 463.20 - 01	Employee Benefits - Health Insurance		360,667	282,412	234,896	210,880	229,774	237,918
101 - 7010 - 463.20 - 03	Employee Benefits - Dental Insurance		19,886	18,478	18,456	16,528	16,338	15,505
101 - 7010 - 463.20 - 04	Employee Benefits - Long Term Disability		5,595	5,666	5,487	5,208	4,608	4,212
101 - 7010 - 463.20 - 05	Employee Benefits - Auto Allowance		900	900	902	905	902	902
101 - 7010 - 463.20 - 08	Employee Benefits - HSA City Contribution		240	-	7	-	-	-
101 - 7010 - 463.21 - 01	Employee Benefits - FICA 6.2%		154,508	152,906	144,730	135,747	134,046	121,325
101 - 7010 - 463.21 - 02	Employee Benefits - Medicare 1.45%		36,135	35,760	33,848	31,747	31,367	28,475
101 - 7010 - 463.22 - 01	Pension Benefits - City Pension 5.5%		17,380	24,288	23,561	22,652	22,065	25,362
101 - 7010 - 463.22 - 04	Pension Benefits - NDPERS Pension 5.26%		195,208	198,522	184,933	178,374	157,174	136,570
101 - 7010 - 463.22 - 05	Pension Benefits - NDPERS/City Pension .88%		6,952	6,941	6,765	6,471	6,301	6,085
101 - 7010 - 463.22 - 06	Pension Benefits - Actuarial Contributions		-	-	-	-	61,805	45,106
101 - 7010 - 463.22 - 10	Pension Benefits - NDPERS DC Required Cont.		10,272	1,895	2,349	-	-	-
101 - 7010 - 463.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.		1,069	541	457	-	-	-
101 - 7010 - 463.25 - 00	Workers Compensation -		-	-	-	-	250	-
Benefits Total			808,812	728,309	656,391	608,512	664,630	621,460
PERSONNEL EXPENSE Total			3,628,180	3,296,273	3,080,884	2,883,807	2,933,807	2,703,025
OPERATING EXPENSE								
Other Services								
101 - 7010 - 463.33 - 29	Other Services - Interpreters		500	500	-	-	-	-
101 - 7010 - 463.38 - 61	Other Services - Security Services		116,479	106,479	111,135	87,168	102,613	89,282
101 - 7010 - 463.38 - 99	Other Services - Other Services		30,000	15,000	27,359	15,532	14,423	26,410
Other Services Total			146,979	121,979	138,494	102,700	117,036	115,692
Energy								
101 - 7010 - 463.62 - 10	Energy - Gasoline		550	550	438	491	413	448
101 - 7010 - 463.62 - 50	Energy - Natural Gas		27,500	27,500	28,047	17,526	31,838	48,638
101 - 7010 - 463.62 - 51	Energy - Electricity		68,000	83,000	66,628	72,233	73,090	81,913
Energy Total			96,050	111,050	95,113	90,250	105,341	130,999
Repairs & Maintenance								
101 - 7010 - 463.43 - 50	Repair and Maintenance - MX Service Cont.		72,324	72,324	58,151	58,829	35,108	44,685
101 - 7010 - 463.43 - 20	Repair and Maintenance - General Equip Rpr		3,000	3,000	-	1,268	1,175	(108)
101 - 7010 - 463.43 - 21	Repair and Maintenance - Computer Equip Rpr		28,266	28,266	16,988	22,686	27,420	27,634
Repairs & Maintenance Total			103,590	103,590	75,139	82,783	63,703	72,211
Supplies								
101 - 7010 - 463.61 - 10	General Supplies - Office Supplies		21,000	21,000	15,872	20,702	22,919	17,313
101 - 7010 - 463.61 - 20	General Supplies - Medical Supplies		600	600	529	487	352	72
101 - 7010 - 463.61 - 40	General Supplies - General Supplies		25,000	25,000	34,768	20,279	19,460	25,876
101 - 7010 - 463.61 - 43	General Supplies - Program Materials		41,000	41,000	40,765	37,516	42,441	43,665
101 - 7010 - 463.61 - 44	General Supplies - Materials Processing		59,569	59,569	63,807	54,956	60,764	51,189
101 - 7010 - 463.61 - 50	General Supplies - Postage		11,000	11,000	10,283	9,257	8,307	10,953
101 - 7010 - 463.61 - 70	General Supplies - Books & Periodicals		517,313	517,313	608,019	613,145	583,523	572,711
Supplies Total			675,482	675,482	774,043	756,342	737,766	721,779
Travel/Education								
101 - 7010 - 463.56 - 50	In State Travel - Mileage Reimbursements		-	-	-	1	-	3
101 - 7010 - 463.56 - 60	In State Travel - In State Travel Expenses		3,500	3,500	4,160	4,973	1,988	2,953
101 - 7010 - 463.57 - 60	Out of State Travel - Out of State Travel Exp		7,500	7,500	9,075	4,131	7,303	5,333
101 - 7010 - 463.59 - 10	Education - Due & Membership Instate		2,600	2,600	2,295	2,533	2,718	1,646

GENERAL FUND EXPENSE - LIBRARY - DETAIL

Fund 101	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 7010 - 463.59 - 11 Education - Dues/Membership Outstate	2,500	2,500	2,544	2,144	2,418	2,527
101 - 7010 - 463.59 - 20 Education - Seminar & Conf. Instate	2,500	2,500	2,048	3,374	4,780	1,679
101 - 7010 - 463.59 - 21 Education - Seminar & Conf. Outstate	2,750	2,750	1,265	1,395	2,337	3,061
Travel/Education Total	21,350	21,350	21,387	18,551	21,544	17,202
Professional/Admin						
101 - 7010 - 463.26 - 00 Life Insurance Benefit -	-	800	-	-	-	(80)
101 - 7010 - 463.52 - 10 Insurance - Property Insurance	21,251	21,007	19,470	18,429	17,318	15,416
101 - 7010 - 463.52 - 20 Insurance - Automobile Liability	451	392	373	325	289	289
101 - 7010 - 463.52 - 30 Insurance - General Liability	12,558	12,468	11,874	10,500	11,812	11,456
101 - 7010 - 463.53 - 20 Communications - Cellular Phone Service	6,400	6,400	5,903	6,035	4,829	4,582
101 - 7010 - 463.53 - 60 Communications - Other Communications	2,600	2,600	480	1,356	2,402	2,402
101 - 7010 - 463.53 - 61 Communications - ILS Development	28,150	28,150	18,025	18,025	19,525	17,500
101 - 7010 - 463.53 - 62 Communications - Minitex/OCLC	21,600	21,600	22,254	21,452	21,709	20,684
101 - 7010 - 463.54 - 10 Advertising - Legal Publications	-	-	-	-	75	152
101 - 7010 - 463.54 - 11 Advertising - Marketing	41,500	41,500	41,726	35,572	45,896	44,223
Professional/Admin Total	134,510	134,917	120,105	111,694	123,855	116,624
Other/Miscellaneous						
101 - 7010 - 463.44 - 99 Rentals - EXPENDITURE: LEASE	-	-	-	-	-	64,905
Other/Miscellaneous Total	-	-	-	-	-	64,905
Miscellaneous						
101 - 7010 - 463.68 - 10 Miscellaneous - Miscellaneous	2,000	2,000	492	2,275	1,560	1,951
101 - 7010 - 463.68 - 50 Miscellaneous - Safety Compliance	100	100	-	-	165	-
Miscellaneous Total	2,100	2,100	492	2,275	1,725	1,951
Debt Service						
101 - 7010 - 463.80 - 21 LEASES - INTEREST	-	-	518	798	1,073	867
101 - 7010 - 463.80 - 91 LEASES - FINANCING PRINCIPAL	-	-	13,163	12,882	12,877	10,474
Debt Service Total	-	-	13,681	13,680	13,950	11,341
OPERATING EXPENSE Total	1,180,061	1,170,468	1,238,454	1,178,275	1,184,920	1,252,704
CAPITAL EXPENSE						
Capital						
101 - 7010 - 463.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	8,338	-	-
CAPITAL EXPENSE Total	-	-	-	8,338	-	-
Library - Main Total	4,808,241	4,466,741	4,319,338	4,070,420	4,118,727	3,955,729
Library - Northport						
PERSONNEL EXPENSE						
Salaries						
101 - 7016 - 463.11 - 00 Full Time Staff -	129,249	117,804	195,229	185,173	167,336	138,888
101 - 7016 - 463.13 - 00 Part Time W/ Benefits -	78,235	55,906	70,026	68,433	66,432	63,909
Salaries Total	207,484	173,710	265,255	253,606	233,768	202,797
Benefits						
101 - 7016 - 463.20 - 01 Employee Benefits - Health Insurance	16,188	9,306	27,601	27,932	29,791	34,765
101 - 7016 - 463.20 - 03 Employee Benefits - Dental Insurance	1,518	1,527	2,239	2,147	1,816	1,586
101 - 7016 - 463.20 - 04 Employee Benefits - Long Term Disability	450	384	601	534	484	395
101 - 7016 - 463.21 - 01 Employee Benefits - FICA 6.2%	11,666	10,595	15,882	14,928	13,755	11,737
101 - 7016 - 463.21 - 02 Employee Benefits - Medicare 1.45%	2,729	2,478	3,714	3,491	3,217	2,745
101 - 7016 - 463.22 - 04 Pension Benefits - NDPERS Pension 5.26%	18,256	16,085	24,563	22,531	19,309	16,668
Benefits Total	50,807	40,375	74,600	71,563	68,372	67,896

GENERAL FUND EXPENSE - LIBRARY - DETAIL

Fund 101	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE Total	258,290	214,085	339,855	325,169	302,140	270,693
OPERATING EXPENSE						
Other Services						
101 - 7016 - 463.38 - 99 Other Services - Other Services	500	500	2,886	6,064	448	88
Other Services Total	500	500	2,886	6,064	448	88
Energy						
101 - 7016 - 463.41 - 05 Utility Services - Water and Sewer	3,000	3,000	3,326	2,821	2,147	2,288
101 - 7016 - 463.62 - 50 Energy - Natural Gas	2,800	2,800	1,913	1,548	2,336	2,221
101 - 7016 - 463.62 - 51 Energy - Electricity	8,000	8,000	7,620	6,936	7,111	7,705
Energy Total	13,800	13,800	12,859	11,305	11,594	12,214
Repairs & Maintenance						
101 - 7016 - 463.43 - 50 Repair and Maintenance - MX Service Cont.	-	-	-	-	-	563
Repairs & Maintenance Total	-	-	-	-	-	563
Supplies						
101 - 7016 - 463.61 - 10 General Supplies - Office Supplies	3,000	3,000	3,284	2,787	3,529	2,135
101 - 7016 - 463.61 - 20 General Supplies - Medical Supplies	-	-	-	16	-	-
101 - 7016 - 463.61 - 40 General Supplies - General Supplies	2,500	2,500	1,542	14,714	1,890	1,022
101 - 7016 - 463.61 - 70 General Supplies - Books & Periodicals	46,600	46,600	57,447	61,221	59,385	59,714
Supplies Total	52,100	52,100	62,273	78,738	64,804	62,871
Professional/Admin						
101 - 7016 - 463.52 - 10 Insurance - Property Insurance	831	817	747	690	635	577
Professional/Admin Total	831	817	747	690	635	577
Other/Miscellaneous						
101 - 7016 - 463.44 - 10 Rentals - Land and Building Rents	84,270	84,270	22,008	22,101	23,899	22,872
101 - 7016 - 463.44 - 99 Rentals - EXPENDITURE: LEASE	-	-	-	269,993	-	-
Other/Miscellaneous Total	84,270	84,270	22,008	292,094	23,899	22,872
Debt Service						
101 - 7016 - 463.80 - 21 LEASES - INTEREST	-	-	786	400	683	868
101 - 7016 - 463.80 - 91 LEASES - FINANCING PRINCIPAL	-	-	52,736	51,985	50,675	49,483
Debt Service Total	-	-	53,522	52,385	51,358	50,351
OPERATING EXPENSE Total	151,501	151,487	154,295	441,276	152,738	149,536
CAPITAL EXPENSE						
Capital						
101 - 7016 - 463.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	30,978	-	-
CAPITAL EXPENSE Total	-	-	-	30,978	-	-
Library - Northport Total	409,791	365,572	494,150	797,423	454,878	420,229
LIBRARY EXPENSE Total	6,172,237	5,764,049	5,824,966	5,798,319	5,431,999	5,266,945

Public Safety Sales Tax

Approved by voters in Nov 2024. Tax went into effect on April 1st, 2025, with collections starting in July of 2025. The tax will expire on March 31, 2025.
Update via actuals and new budget. Adjust subsequent years for implications of changes

		ACTUAL	ADJ BUDGET	BUDGET	plan w/ adj	plan w/ adj	plan w/ adj	plan w/ adj	plan w/ adj	plan w/ adj	plan w/ adj	10 YEAR TOTAL
	Growth/Assum	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
REVENUE												
EST PSST REV - 2% growth	2.00%	\$ 6,611,251	\$ 8,570,000	\$ 8,843,430	\$ 9,020,268	\$ 9,200,573	\$ 9,384,687	\$ 9,572,381	\$ 9,763,828	\$ 9,959,105	\$ 10,158,287	\$ 91,183,880
Set Aside for Capital Purchases (if growth is >= 2%)												-
Net to be Distributed		6,611,251	8,570,000	8,843,430	9,020,268	9,200,573	9,384,687	9,572,381	9,763,828	9,959,105	10,158,287	91,183,880
FIRE												
General Fund												
Personnel												
Pay Plan current yr - using JMC MRA Option 2 @ 3% 2025= 6mos; 2026 12 mos x 1.03 (JMC assume 50/50 split of who is stepped out/not)		542,790	1,145,286									1,688,075
Pay Plan - Ongoing annual costs (JMC assume 50/50 split of who is stepped out and who is not) : 50% at 8% inc; 50% at 3% inc	50/50			1,208,277	1,274,732	1,344,842	1,418,808	1,496,843	1,579,169	1,666,023	1,757,655	11,746,348
New Personnel - ct yr cost - SEE SHEET (2025 @ 1/2 YEAR)		21,155	765,465	-	-	-	-	-	-	-	-	786,620
All PY "New Personnel" - SEE SHEET		-	51,691	754,077	814,403	879,555	949,920	1,025,913	1,056,691	1,088,392	1,121,043	7,741,686
Total Personnel Expenses		563,945	1,962,442	1,962,354	2,089,135	2,224,397	2,368,728	2,522,756	2,635,860	2,754,415	2,878,698	21,962,730
"Other ongoing operating expense"		-	246,000	240,000	233,880	227,538	183,770	177,276	170,651	163,894	157,002	1,800,111
Existing Debt Service - NONE		-	-	-	-	-	-	-	-	-	-	-
Total General Fund Transfer		563,945	2,208,442	2,202,354	2,323,015	2,452,035	2,552,498	2,700,032	2,806,511	2,918,309	3,035,700	23,762,841
Capital Equipment Fund												
Support Capital 475 - avg fire exp at 50% - annual growth tied to sales tax growth (2%)	2.00%		625,000	637,500	650,250	663,255	676,520	690,051	703,852	717,929	732,287	6,096,643
FACILITIES - STATION ALERT UPGRADES		350,000										350,000
FACILITIES - FACILITIES MASTER PLAN		250,000										250,000
Total Capital Equipment Fund Transfer		600,000	625,000	637,500	650,250	663,255	676,520	690,051	703,852	717,929	732,287	6,696,643
Public Safety Sales Tax Reserve Fund												
Facility Reserve - future planning of stations or improvements		949,196	638,447	969,818	1,023,738	1,064,471	1,116,992	1,106,276	1,067,297	682,526	569,436	9,128,197
Total Fire Expenses		\$ 2,113,140	\$ 3,471,889	\$ 3,809,672	\$ 3,997,003	\$ 4,178,761	\$ 4,346,010	\$ 4,496,359	\$ 4,517,659	\$ 4,318,763	\$ 4,337,423	\$ 39,587,680
POLICE												
General Fund												
Personnel												
Pay Plan current yr - using JMC MRA Option 2 @ 3% 2025= 6mos; 2026 12 mos x 1.03		603,992	1,274,423									1,878,415
Pay Plan - Ongoing annual costs (JMC assume 50/50 split of who is stepped out and who is not)	50/50			1,357,261	1,445,483	1,539,439	1,639,502	1,746,070	1,859,565	1,980,436	2,109,165	13,676,921
New Personnel - ct yr cost - SEE SHEET (2025 @ 1/2 YEAR)		40,619	1,001,914	202,993	-	-	-	-	-	-	-	1,245,525
All PY "New Personnel" - SEE SHEET		-	72,443	999,731	1,265,221	1,366,439	1,475,754	1,593,815	1,641,629	1,690,878	1,741,604	11,847,515
Total Personnel Expenses		644,611	2,348,780	2,559,985	2,710,704	2,905,878	3,115,257	3,339,885	3,501,194	3,671,314	3,850,769	28,648,376
"Other ongoing operating expense"			246,000	240,000	233,880	227,638	183,770	177,276	170,651	163,894	157,002	1,800,111
Existing Debt Service - NONE												
Axon One - AI subscription		250,000	100,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,950,000
Axon - Body Worn Cameras (2026 = \$4M; 5 yr w/ 25% increase at renewal)		-	400,000	800,000	800,000	800,000	800,000	1,000,000	1,000,000	1,000,000	1,000,000	7,600,000
Flock - Perigine Sytem flat rate		141,500	141,500	141,500	141,500	141,500	141,500	141,500	141,500	141,500	141,500	1,415,000
Gas Masks				25,000			30,000				40,000	
Total General Fund Transfer		1,036,111	3,236,280	3,966,485	4,086,084	4,275,016	4,470,527	4,858,661	5,013,345	5,176,708	5,389,271	41,413,487
Capital Equipment Fund												
Support Capital 475 - avg pd exp at 50% - annual growth tied to sales tax growth (2%)	2.00%	-	875,000	892,500	910,350	928,557	947,128	966,071	985,392	1,005,100	1,025,202	8,535,300
MVB (Barriers) - assume 3%/yr increase		372,416	-	-	-	-	-	-	-	-	-	372,416
Various small \$ 50,000		50,000	-	-	-	-	-	-	-	-	-	50,000
Vehicles for new Officers - 1 vehicle per 3 new officers. Ongoing expense: new vehicle rotation (4 years) - first		-	262,650	-	-	-	295,615	-	-	-	332,717	890,982
Total Capital Equipment Fund Transfer		422,416	1,137,650	892,500	910,350	928,557	1,242,743	966,071	985,392	1,005,100	1,357,919	9,848,698
Public Safety Sales Tax Reserve Fund												
Facilities - no specific projects		-	-	-	-	-	-	-	-	-	-	-
Total Police Expenses		\$ 1,458,527	\$ 4,373,930	\$ 4,858,985	\$ 4,996,434	\$ 5,203,573	\$ 5,713,270	\$ 5,824,731	\$ 5,966,737	\$ 6,181,808	\$ 6,747,190	\$ 51,262,185
ANNUAL EXPENSE												
		\$ 3,571,667	\$ 7,845,819	\$ 8,638,657	\$ 8,993,437	\$ 9,383,334	\$ 10,059,280	\$ 10,321,090	\$ 10,516,395	\$ 10,500,572	\$ 11,084,613	\$ 90,849,865
REVENUE OVER/UNDER EXPENSE												
		\$ 3,039,585	\$ 824,181	\$ 174,743	\$ 26,831	\$ (182,661)	\$ (674,593)	\$ (748,710)	\$ (752,568)	\$ (541,467)	\$ (926,326)	\$ 334,015

sjt/notes: "

updated 6/2026 as per 2027 budget requests sjt

	Other	Sworn PD											10 YEAR TOTAL
			2025 at 1/2 yr	2026	2027	2028	2029	2030	2031	2032	2033	2034	
2025 Family Coverage COF cost			19,920	20,916	21,962	23,060	24,213	25,424	26,695	28,029	29,431	30,902	
2025 Single Coverage COF cost			8,400	8,820	9,261	9,724	10,210	10,721	11,257	11,821	12,411	13,031	
Average			14,160	14,868	15,611	16,392	17,212	18,072	18,976	19,925	20,921	21,967	

FIRE - PROMO/NEW HIRES **NEW FTEs**

2025 - AT 1/2 YEAR:

Promote/Reclass 3 to Captains	NA	Promotion/Reclass - EST INCREMENTAL (100336-89641)x3 x15.65%	21,155										
3 Firefighters (replace promo)	3	3 NEW \$68,250 x 3 x 1.1565 COULDN'T HIRE - MOVED TO 2026											243,897
New 3 Firefighters - downtown response	3	3 NEW \$68,250 x 3 x 1.1565 COULDN'T HIRE - MOVED TO 2026											243,897

2026

Promote 1 to Training Captain	NA	Promotion/Reclass EST INCREMENTAL 100836*1.3- 96(35*1.03)x15.65% MOVED TO 2025											
1 Firefighter (replace promo)	1	NEW \$68,250 x 1.03 x 1.1565											81,299
Data Analyst	1	1 NEW based on PD position \$65,000x1.03* 1.1565											77,428

2027

Assistant Emergency Manager	1	1 NEW ESTIMATE \$83,221*1.03 x 1.1565 (2025 Budget request \$)											
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2030

Deputy Fire Marshall		EXCLUDED											
1 Firefighter (replace promo)		TBD - evaluate based on need and tax growth											

2029 - 2033 => 3 firefighter/yr

		EXCLUDED											
		TBD - evaluate based on need and tax growth											

2032

Deputy Fire Marshall		EXCLUDED											
Backfill 1 Firefighter		TBD - evaluate based on need and tax growth											

New at Health (505/50F) x 5% incr/yr

118,944

0

0

ANNUAL COST OF NEW HIRES	9		\$	21,155	\$	765,465	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	786,420
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ONGOING COST OF NEW HIRES (Note: this is excluding health ins... noticed after the fact. Continue as is, allowing GF to "absorb" some of these costs).

JMC Assumption - these will all be hired as new EE's, therefore they all will get step + COLA until 2031. Then flip to ONLY COLA

	-	51,691	754,077	814,403	879,365	949,920	1,025,913	1,056,691	1,088,392	1,121,043	7,741,686
											8,528,306

For Calculation Purposes - JMC recheck

2025 full year to carry correctly

Wages of New Hires/Promotions	41,366	559,099											
Payroll Tax Benefits of New Hires /Promotions	6,477	87,430											
Wages of Previous Year		44,636	652,034	704,196	760,532	821,375	887,085	913,697	941,108	969,341			
Payroll Tax Benefits of Previous Year		6,595	102,043	110,207	119,029	128,545	138,825	142,994	147,283	151,702			
		51,691	754,077	814,403	879,555	949,920	1,025,913	1,056,691	1,088,392	1,121,043			

POLICE - NEW HIRES

2025 - AT 1/2 YEAR

	1			1 New Operations Tech - est at 58000x15.65%	33,539								
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2026

Promote 3 to Lieutenant	NA	Promotion/Reclass - EST INCREMENTAL (131995-125710) x3 x15.65%											22,460
3 Police Officers 2026 (replace promo)	3	3 NEW \$70000*1.03 x 3 x 1.1565											250,151
Wellness Coordinator	1	New Wellness Coordinator Budget (Grant Funded) - est at 65000x15.65%											75,173
Promote 1 to Sergeant - Wellness	NA	Promotion/Reclass - EST INCREMENTAL (108593-144271) x1.03 x15.35%											5,148
1 Police Officers (replace promo)	1	1 NEW \$70000*1.03 x 1.1565											83,584
5 Police Officers New	5	5 NEW \$70000*1.03 x 5 x 1.1565											416,518

2027

Support Specialist	0	1 New Support Specialist - est at \$58000*1.3*1.03*15.65%											
Police Officers	2	2 NEW \$70000*1.03 x 1.03* 1.1565											171,770

2028-2034

TBD - evaluate based on need and tax growth

New at Health (505/50F) x 5% incr/yr

7,080

148,680

31,223

ANNUAL COST OF NEW HIRES	2	11	\$	40,619	\$	1,011,914	\$	202,993	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,245,525
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ONGOING COST OF NEW HIRES (Note: this is excluding health ins... noticed after the fact. Continue as is, allowing GF to "absorb" some of these costs).

JMC Assumption - these will all be hired as new EE's, therefore they all will get step + COLA until 2031. Then flip to ONLY COLA

	-	72,443	999,731	1,265,221	1,366,439	1,475,754	1,593,815	1,641,625	1,690,878	1,741,604	11,847,515
For Calculation Purposes - JMC recheck											
Wages of New Hires	58,000	737,772	148,526								
Benefits of New Hires	9,077	115,481	23,244								
Wages of Previous Year		62,640	864,445	1,094,009	1,181,530	1,276,052	1,379,136	1,419,488	1,462,065	1,505,927	
Benefits of Previous Year		9,893	135,286	171,212	184,909	199,702	215,678	222,149	228,813	235,678	
		72,443	999,731	1,265,221	1,366,439	1,475,754	1,593,815	1,641,629	1,690,878	1,741,604	

Presentation from 5/27/2025 City Commission meeting

Your 1/4 Cent



Public Safety Sales Tax

**Funding
At Work**

Timeline

Presentation from 5/27/2025 City Commission meeting

NOVEMBER 4, 2024

City of Fargo Measure 3 passes to establish 1/4 cent sales tax to support public safety. ▶

NOVEMBER 2024 TO MAY 2025

Fire and Police Chiefs work on their recommendations while Finance begins work and MRA conducts market research analysis. ▶

APRIL 1, 2025

Fargo's Public Safety Sales Tax goes into effect. ▼

MID-JUNE 2025

The first of the Public Safety Sales Tax revenue funds transferred to The City of Fargo. ▼

MAY 27, 2025

Fargo City Commission approval of proposed plan to utilize Public Safety Sales Tax revenue. ◀

MAY 14, 2025

Presentation of proposed plan to Fargo City Commission. ◀

UPON PLAN IMPLEMENTATION

Public Safety Sales Tax revenue funds approved for pay plan, new employees, equipment & facilities. ▶

ANNUALLY

Review of pay structure, revenues and expenses. After ten years, review ten-year model wireframe. ▶

MARCH 31, 2045

End of Public Safety Sales Tax.

Senior Leadership from Finance, Human Resources, Fire and Police was tasked with achieving an implementation plan for Fargo that was:

- ✓ **Comprehensive**
- ✓ **Inclusive**
- ✓ **Balanced**
- ✓ **Durable**
- ✓ **Sustainable**
- ✓ **Thoughtful**

Pay Structure Adjustment Objectives

For Sworn Public Safety Employees

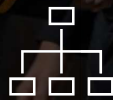
As part of our annual budgeting process, Fargo is committed to evaluating the salary structures of both public safety departments to remain market-competitive.

Several objectives were taken into consideration during the formation of this plan:

Create Pay Structure that is Market-Competitive



Alleviate Compression in the Current Plan

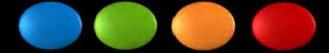


Eliminate Overlap Among Pay Grades



Add Additional Personnel Appropriately

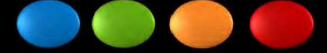




PROPOSED FIRE STRUCTURE

Range
Spread

	Recruit/ Trainee	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	
Asst Fire Chief																		\$148,982	\$156,431	\$164,253	\$172,466	16%
% of Entry and Top Step to Market																		116%	5%	5%	5%	
Battalion Chief														\$122,568	\$128,696	\$135,131	\$141,888					16%
% of Entry and Top Step to Market														111%	5%	5%	5%					
Deputy Fire Marshal										\$100,836	\$105,878	\$111,172	\$116,731									16%
% of Entry and Top Step to Market										102%	5%	5%	5%									
Fire Captain										\$100,836	\$105,878	\$111,172	\$116,731									16%
% of Entry and Top Step to Market										106%	5%	5%	5%									
Fire Driver			\$71,663	\$75,246	\$79,008	\$82,958	\$87,106	\$91,461	\$96,034													34%
% of Entry and Top Step to Market			96%	101%	106%	NA	NA	NA	104%													
Firefighter	\$65,000	\$68,250	\$71,663	\$75,246	\$79,008	\$82,958	\$87,106															34%
% of Entry and Top Step to Market	101%	NA	NA	NA	NA	NA	99%															



PROPOSED POLICE STRUCTURE

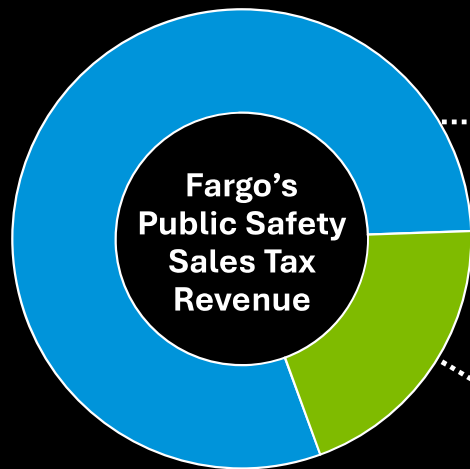
Range Spread

	Recruit/ Trainee	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25	
Asst Police Chief																							\$173,765	\$178,978	\$184,347	\$189,877	9%
																								3%	3%	3%	
% of Entry and Top Step to Market																							125%	NA	103%	107%	
Police Captain																			\$151,447	\$155,990	\$160,670	\$165,490					9%
																				3%	3%	3%					
% of Entry and Top Step to Market																			119%	NA	102%	105%					
Police Lieutenant															\$131,995	\$135,955	\$140,034	\$144,235									9%
															8.2%	3%	3%	3%									
% of Entry and Top Step to Market															113%	NA	NA	101%									
Police Sergeant											\$111,610	\$114,958	\$118,407	\$121,959													9%
												3%	3%	3%													
% of Entry and Top Step to Market											110%	NA	NA	101%													
Police Detective							\$89,340	\$93,807	\$99,435	\$106,295																	19%
								5%	6%	7%																	
% of Entry and Top Step to Market							125%	NA	NA	106%																	
Police Officer	\$66,500	\$70,000	\$73,500	\$77,175	\$81,034	\$85,086	\$89,340	\$93,807	\$98,497																		41%
			5%	5%	5%	5%	5%	5%	5%																		
% of Entry and Top Step to Market		99%	NA	NA	NA	NA	NA	NA	99%																		

A Balanced Plan Over Ten Years

		2025	2026	2027	2028	2029	2030 to 2034	10-Year Total
	Public Safety Sales Tax Revenue (75% in 2025, Estimating 2% growth)	\$ 6,500,000	\$ 8,670,000	\$ 8,843,000	\$ 9,020,268	\$ 9,200,673	\$ 48,838,287	\$ 91,072,628
FIRE								
	Pay Structure	\$ 542,790	\$ 1,145,286	\$ 1,208,277	\$ 1,274,732	\$ 1,344,842	\$ 7,918,498	\$ 13,434,424
	Ongoing Cost of New Personnel in 2025 and 2026	\$ 300,429	\$ 751,351	\$ 897,062	\$ 951,966	\$ 1,028,124	\$ 6,127,394	\$ 10,056,325
	Ongoing Operating (Various)	\$ 0	\$ 246,000	\$ 240,000	\$ 233,880	\$ 227,638	\$ 852,593	\$ 1,800,111
	Ongoing Capital (Facilities/Equipment)	\$ 0	\$ 625,00	\$ 637,500	\$ 650,250	\$ 663,255	\$ 3,520,638	\$ 6,096,643
	Facilities Updates / Upgrades	\$ 1,269,922	\$ 638,447	\$ 852,100	\$ 902,488	\$ 939,584	\$ 3,799,594	\$ 8,402,135
	Facilities Existing Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
POLICE								
	Pay Structure	\$ 603,992	\$ 1,274,423	\$ 1,357,261	\$ 1,445,483	\$ 1,539,439	\$ 9,334,738	\$ 15,555,336
	Ongoing Cost of New Personnel in 2025 and 2026	\$ 40,619	\$ 1,074,357	\$ 1,086,504	\$ 1,156,564	\$ 1,249,090	\$ 7,444,302	\$ 12,051,436
	Ongoing Operating (Various)	\$ 0	\$ 246,000	\$ 240,000	\$ 233,880	\$ 227,638	\$ 852,593	\$ 1,800,111
	New and/or Expanded Technology	\$ 391,500	\$ 1,141,500	\$ 1,141,500	\$ 1,141,500	\$ 1,141,500	\$ 6,507,500	\$ 11,465,000
	Operational/Support Equipment	\$ 422,416	\$ 0	\$ 222,548	\$ 0	\$ 0	\$ 70,000	\$ 714,964
	New Vehicles	-	\$ 262,650	-	-	-	\$ 628,332	\$ 890,982
	Ongoing Capital (Facilities/Equipment)	-	\$ 875,000	\$ 892,500	\$ 910,350	\$ 928,557	\$ 4,928,893	\$ 8,535,300
	Facilities Existing Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	ANNUAL NET OVER EXPENSES	\$ 2,928,334	\$ 389,986	\$ 68,148	\$ 119,174	- \$ 88,993	- \$ 3,146,788	\$ 269,863

Multi-Faceted Utilization of Public Safety Sales Tax Revenues



Public safety currently comprises nearly \$60 million within The City's General Fund (42%). As ongoing expenses continue to rise, so too will the General Fund contributions into our public safety departments.

**PRIMARY
USAGE
80%**

Utilized towards the ongoing costs of new and updated aspects – public safety pay structure, personnel, facility updates and equipment (primarily technology).

**SECONDARY
USAGE
20%**

Utilized toward ongoing public safety operating expenses and annual capital equipment needs (primarily vehicles). ***This allocation is approximately 80% of historic capital purchases, and a fraction of annual operating expenses, with the majority continue to be borne by the General Fund.***



PSST-Funded Expenditures for FFD

2025

New Fire Pay Plan with 07.07.2025 implementation
3 new Fire Captains for downtown response
3 new Firefighters for downtown response
Fire Station Alerting Upgrades
Fire Facility Study
Fire Facility Earmark

2026

1 new Firefighter
1 new Fire Data Analyst
Fire Training Captain Reclassification/Promotion (1)
Fire Facility Earmark



Sworn: +7 (145)



Non-Sworn: +1 (4)



Presentation from 5/27/2025 City Commission meeting

PSST-Funded Expenditures for FPD

2025
New Police Pay Plan with 07.07.2025 implementation
1 new Police Operations Technician
Axon Draft-One
Mobile Police Vehicle Barriers
Peregrine System
Fit-up of Police Headquarter Crime Centers
Fit-up of Motorcycle Unit

2026
3 new Police Lieutenants
1 new Police Sergeant
5 new Police Officers
1 Police Wellness Coordinator (previously grant-funded)
Axon Police Body Worn Camera Enhancements
Vehicles for new Police Officers



Sworn: **+9 (201)**



Non-Sworn: **+2 (30)**

RECOMMENDED TRANSFER DATE INTO NEW PAY STRUCTURE



This timeline allows Human Resource and Finance time to make manual and necessary procedural updates. The City of Fargo also needs the cash in-hand to implement the plan (funds are not released to The City until mid-June).

Presentation from 5/27/2025 City Commission meeting

Implementation of the Proposed Plan

We believe the plan as presented:

- Effectively addresses the immediate priorities of both the Police and Fire Departments.
- Remains fiscally responsible and aligned with long-term budgetary considerations.
- Maximizes ability of the Public Safety Sales Tax while keeping the plan financially solvent.

The PSST decision is a key step in the 2026 Budget

THE CITY OF FARGO'S 2026 BUDGET CALENDAR

Feb. 18, 2025	Finance Committee: Budget Overview & Approve Timeline
Mar. 17, 2025	Budget Documents Sent to Departments; Data Entry by Finance Staff
Apr. 14, 2025	Department Budget Requests are Due to Finance
Apr. 28, 2025	Finance Committee: Preliminary Budget Discussion
May 5 – 16, 2025	Initial Budget Team & Department Meetings with Liaison Commissioner
May 14, 2025	Discuss Public Safety Sales Tax Plan, including Pay Plans and Implementation Timeline
May 27, 2025	City Commission: Approve Public Safety Sales Tax Plan, including Pay Plans and Implementation Timeline
May 29, 2025	Cabinet Retreat
June 9 – 20, 2025	Follow-up Department Meetings with Liaison Commissioner
June 23, 2025	Finance Committee Preliminary Budget Discussion
Mid-July, 2025	Mayor's Preliminary Budget Presentation
Aug. 4, 2025	City Commission: Receive, File and Approve Preliminary Budget
Aug. 11, 2025	Final Deadline to Forward Preliminary Budget to Cass County
Sep. 15, 2025	City Commission: Public Hearing on Preliminary Budget and Tax Levies
Sep. 29, 2025	City Commission: Approve Final Budget and Tax Levies
Oct. 10, 2025	Certification of 2026 Budget to County Auditor (NDCC Deadline)

A Strategic & Thoughtful Stewardship of Public Funds



PAY STRUCTURE ADJUSTMENT

Retaining current sworn employees and attracting new talent.



ADDITIONAL PERSONNEL

Hiring new sworn & civilian personnel to increase efficiency.



EQUIPMENT

Investing in tools, vehicles and technology.



FACILITIES

Building updates + facility master plans while also reducing some pressure on existing General Fund public safety-related debt service expenses.



Recommended Motion – 05.27.2025 CC Meeting

Approve the Fargo Public Safety Sales Tax Implementation Plan and related budget adjustments (including the proposed Fire and Police Pay Plans and implementation timeline) and 2025 and 2026 personnel, facility and equipment requests; specifically:

Approve the Proposed Pay Plan and Structures

for Fire and Police positions as presented, along with the Pay Plan's implementation date of July 7, 2025.



Approve the 2025 Fargo Public Safety Sales Tax Implementation Plan

including personnel, equipment and facility requests, along with related budget adjustments as presented.



Approve the 2026 Fargo Public Safety Sales Tax Implementation Plan

including personnel, equipment and facility requests, along with related budget adjustments as presented.



FIRE DEPARTMENT

Department Overview:

The fire department provides fire prevention, emergency medical response and fire suppression responses to the citizens, businesses, and visitors to the City of Fargo.

1. A Division Chief/Fire Marshal oversees the **Community Risk Reduction** division. One Battalion Chief/Assistant Fire Marshal and Six Deputy Fire Marshals are assigned the duties of inspections, fire investigations, plan review, and public education. Public education provides fire and life safety programs to area schools and business.
2. A Division Fire Chief of Operations oversees the **Operations** division. 129 personnel assigned to this division perform the duties of fire suppression, emergency medical services, hazardous materials, technical rescue response, and other response activities. Operations personnel also perform annual commercial building inspections and hydrant flushing for the nearly 7,800 fire hydrants in Fargo.
3. A Division Chief of Support Services oversees the **Support Services** division. One Battalion Chief and Four Fire Captains assist in carrying out the duties of training, planning, logistics, personnel administration, accreditation, and emergency management

Departmental Goals

1. Respond to all Emergency calls within 6:20 from the time a citizen calls 911.
2. Contain fires to the room of origin 90% of the time.
3. Implement career development programs for all promotable positions.
4. Begin site development or construction of a training facility and Fire Station 4.

Current or Emerging Issues:

Critical Issues

1. The training burn facility and training tower located with Station 4 are in need of replacement. The buildings are 60 years old and they have been repaired multiple times. The facility needs to be made usable in the interim, but a new facility is needed.
2. Significantly increased costs of Apparatus
3. Calls for assistance continue to increase. The increase is most noticeable in the downtown and South Fargo areas.
4. Implement alternative response models for EMS responses.

Emerging Issues

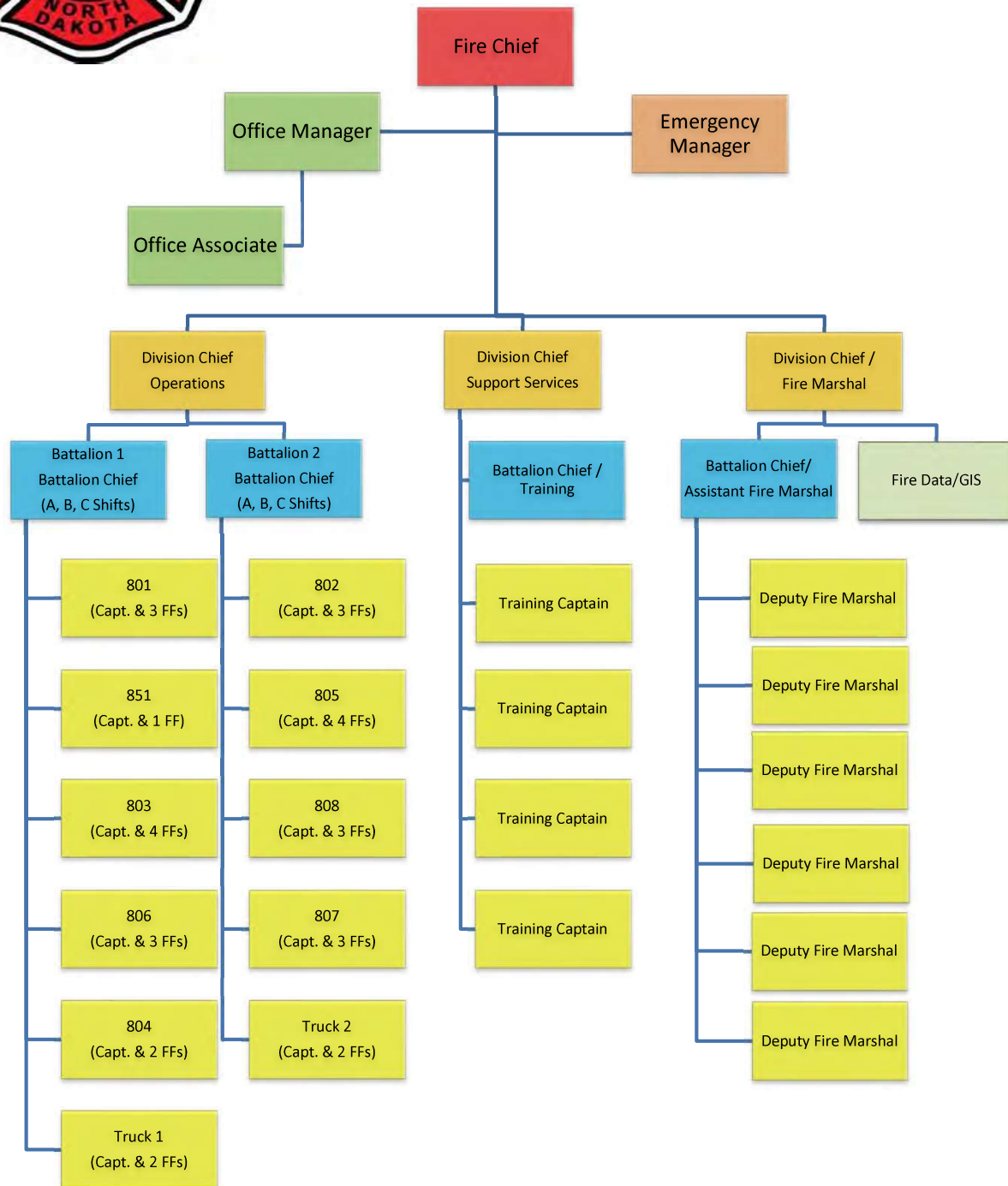
1. With community growth, we continue the need to expand our workforce to meet the calls for service.
2. Complete Citywide Integrated Preparedness Plan for disaster training.
3. Budget constraints due to the State's implementation of 3% property tax caps.
4. PFAS free personal protective equipment and high costs.

Operational Measures

Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Calls for Service	14,518	14,222	14,592	14,750	14,800
Number of Stations	7	7	8	8	8
Number of Apparatus	16	16	16	17	17
Property Preserved	\$259,000,000	\$266,000,000	\$618,546,720	\$270,000,000	\$275,000,000
Property Lost	\$1,728,306	\$3,976,386	\$3,905,135	\$4,000,000	\$4,000,000
Call to 1 st Unit Arrival at 90 th Percentile (6:20)	8:37	8:39	8:26	8:20	8:20
Performance Gap (mins)	2:17	2:19	2:06	2:00	2:00
Hydrants Flushed	7,575	7,678	7,754	7,830	7950
Fire Prevention Inspections	7,803	8,918	8,299	9,000	9000
Bureau Construction Inspections	571	550	520	550	550
ISO Rating	1	1	1	1	1



2026 Fargo Fire Department Organizational Chart



City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Fire (4010)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Administrative Services Manager - Fire	1					
Firefighter	55					
Firefighter Driver	35					
Deputy Fire Marshal	6					
Fire Captain	33					
Fire Captain - Training	4					
Battalion Chief	6					
Fire Battalion Chief - Training	1					
Fire Battalion Chief - Fire Marshal	1					
Assistant Fire Chief - Fire Marshal	1					
Assistant Fire Chief	2					
Fire Chief	1					
Fire Data/ GIS Manager	1					
PT Firefighter						
Department Totals:	148			148		

*Firefighter - approved to overfill by 1 FTE's in 2026. Overfill FTE's are **not** included in FTE count.

Total authorized is 52 Firefighters FTE's - 3 will be promoted to QRU Captains in 2026

Fire - Emergency Management (4020)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Emergency Manager	1					
Department Totals:	1			1		

**CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027**

- * This purchase is funded with Public Safety Sales Tax.
 # This request is funded through the respective department's Operating budget.
 @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Fire	3/4 Ton Pick-up	58,000		
Fire	Staff Vehicle	40,000		
Fire	Concrete Replacement	40,000	40,000	475-4010-510-74.10
Vehicle Replacement	Fire pumper tuck (lease payment) Fire	500,000	500,000	475-4010-510.44-20 *
Vehicle Replacement	Fire ladder truck (lease payment) Fire	325,000	325,000	475-4010-510.44-20 *
Public Works	Battalion pickup/equipment Fire	95,000	95,000	475-4010-510.44-20 *
Public Works	Battalion pickup V-plow snowplow Fire	14,000	14,000	475-4010-510.44-20 *

GENERAL FUND EXPENSE - FIRE DEPARTMENT - SUMMARY

Fund 101	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE						
PERSONNEL EXPENSE						
Salaries	15,929,586	15,162,359	13,242,564	11,460,344	11,153,132	10,741,447
Benefits	6,862,624	6,883,182	6,414,325	4,904,107	4,725,994	4,193,236
PERSONNEL EXPENSE Total	22,792,210	22,045,541	19,656,889	16,364,451	15,879,126	14,934,683
OPERATING EXPENSE						
Other Services	149,500	154,500	137,466	143,079	167,849	116,404
Energy	300,500	303,500	284,333	264,234	280,204	291,077
Repairs & Maintenance	279,000	306,000	259,266	306,366	168,594	144,810
Supplies	557,700	496,500	463,806	484,893	390,248	383,013
Travel/Education	95,850	93,350	95,381	120,412	105,176	80,973
Professional/Admin	101,623	96,392	88,229	76,064	73,674	75,542
Other/Miscellaneous	12,250	12,250	9,769	13,362	4,025	3,095
Miscellaneous	25,500	500	24,617	21,750	28,750	28,750
Debt Service	-	-	-	250	3,000	3,000
OPERATING EXPENSE Total	1,521,923	1,462,992	1,362,867	1,430,410	1,221,520	1,126,664
CAPITAL EXPENSE						
Capital	-	-	-	575	-	167
CAPITAL EXPENSE Total	-	-	-	575	-	167
FIRE DEPT EXPENSE TOTAL	24,314,133	23,508,533	21,019,756	17,795,436	17,100,646	16,061,514
<i>Annual Change %</i>	<i>3.43%</i>	<i>11.84%</i>	<i>18.12%</i>	<i>4.06%</i>	<i>6.47%</i>	

GENERAL FUND EXPENSE - FIRE DEPARTMENT - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
EXPENSE							
PERSONNEL EXPENSE							
Salaries							
101 - 4010 - 412.11 - 00	Full Time Staff -	15,258,058	14,629,373	12,402,049	11,029,194	10,471,693	10,046,434
101 - 4010 - 412.11 - 01	Full Time Staff - Full Time - OT	459,035	459,035	635,197	356,789	575,680	619,690
101 - 4010 - 412.11 - 02	Full Time Staff - Full Time Banked Sick	81,969	73,951	81,970	73,951	74,981	66,804
101 - 4020 - 415.11 - 00	Full Time Staff -	130,525	-	117,014	-	-	-
101 - 4045 - 412.11 - 00	Full Time Staff -	-	-	51	-	128	49
101 - 4045 - 412.11 - 01	Full Time Staff - Full Time - OT	-	-	6,283	410	30,650	8,470
Salaries Total		15,929,586	15,162,359	13,242,564	11,460,344	11,153,132	10,741,447
Benefits							
101 - 4010 - 412.20 - 01	Employee Benefits - Health Insurance	2,481,302	2,440,094	1,920,996	1,665,879	1,563,324	1,465,943
101 - 4010 - 412.20 - 03	Employee Benefits - Dental Insurance	81,972	86,123	77,177	67,122	61,477	64,212
101 - 4010 - 412.20 - 04	Employee Benefits - Long Term Disability	33,303	28,129	29,023	25,780	21,809	21,010
101 - 4010 - 412.20 - 08	Employee Benefits - HSA City Contribution	4,800	-	136	-	-	-
101 - 4010 - 412.21 - 01	Employee Benefits - FICA 6.2%	26,928	22,210	14,385	14,295	13,234	12,938
101 - 4010 - 412.21 - 02	Employee Benefits - Medicare 1.45%	210,217	209,481	180,451	157,789	153,384	147,537
101 - 4010 - 412.22 - 02	Pension Benefits - Safety Non Medicare 11.7%	2,036,532	2,025,227	1,708,424	1,524,395	1,428,556	1,373,970
101 - 4010 - 412.22 - 04	Pension Benefits - NDPERS Pension 5.12%	15,819	26,958	14,741	22,618	18,836	17,786
101 - 4010 - 412.22 - 06	Pension Benefits - Actuarial Contributions	1,919,132	2,038,675	2,429,897	1,421,181	1,421,181	1,087,500
101 - 4010 - 412.22 - 10	Pension Benefits - NDPERS DC Required Cont.	14,760	4,002	4,344	-	-	-
101 - 4010 - 412.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	5,410	2,283	155	-	-	-
101 - 4010 - 412.25 - 00	Workers Compensation -	-	-	5,199	4,941	40,324	939
101 - 4020 - 415.20 - 01	Employee Benefits - Health Insurance	10,237	-	8,351	-	-	-
101 - 4020 - 415.20 - 03	Employee Benefits - Dental Insurance	607	-	616	-	-	-
101 - 4020 - 415.20 - 04	Employee Benefits - Long Term Disability	291	-	279	-	-	-
101 - 4020 - 415.21 - 01	Employee Benefits - FICA 6.2%	7,791	-	6,989	-	-	-
101 - 4020 - 415.21 - 02	Employee Benefits - Medicare 1.45%	1,822	-	1,634	-	-	-
101 - 4020 - 415.22 - 04	Pension Benefits - NDPERS Pension 5.12%	11,701	-	10,835	-	-	-
101 - 4045 - 412.20 - 01	Employee Benefits - Health Insurance	-	-	583	99	3,305	1,245
101 - 4045 - 412.20 - 03	Employee Benefits - Dental Insurance	-	-	22	3	134	40
101 - 4045 - 412.21 - 02	Employee Benefits - Medicare 1.45%	-	-	88	5	430	116
Benefits Total		6,862,624	6,883,182	6,414,325	4,904,107	4,725,994	4,193,236
PERSONNEL EXPENSE Total		22,792,210	22,045,541	19,656,889	16,364,451	15,879,126	14,934,683
OPERATING EXPENSE							
Other Services							
101 - 4010 - 412.33 - 18	Other Services - Grant Payments	-	-	-	7,944	-	-
101 - 4010 - 412.38 - 17	Other Services - Employee Physicals	80,000	76,000	74,830	74,681	61,052	28,479
101 - 4010 - 412.38 - 40	Other Services - Emergency Operations	-	-	584	1,135	22,715	26,484
101 - 4010 - 412.38 - 99	Other Services - Other Services	50,000	60,000	43,056	47,479	74,395	52,535
101 - 4010 - 412.42 - 05	Cleaning Services - Custodial Services	17,500	17,500	9,567	9,972	9,447	8,322
101 - 4010 - 412.42 - 10	Cleaning Services - Grounds Maint. Services	2,000	1,000	3,748	1,097	-	584
101 - 4025 - 412.38 - 99	Other Services - Other Services	-	-	-	-	240	-
101 - 4045 - 412.38 - 99	Other Services - Other Services	-	-	5,681	771	-	-
Other Services Total		149,500	154,500	137,466	143,079	167,849	116,404
Energy							
101 - 4010 - 412.41 - 05	Utility Services - Water and Sewer	16,000	12,000	15,381	9,445	7,322	8,289
101 - 4010 - 412.62 - 10	Energy - Gasoline	14,000	16,000	13,679	13,110	15,452	14,587
101 - 4010 - 412.62 - 11	Energy - Diesel Fuel	89,500	94,500	85,182	95,846	99,895	93,655

GENERAL FUND EXPENSE - FIRE DEPARTMENT - DETAIL

Fund 101		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	101 - 4010 - 412.62 - 12 Energy - Other Fuels	-	-	146	94	43	50
	101 - 4010 - 412.62 - 50 Energy - Natural Gas	56,000	56,000	50,322	34,807	51,318	73,313
	101 - 4010 - 412.62 - 51 Energy - Electricity	125,000	125,000	119,551	110,932	106,174	101,183
	101 - 4020 - 415.62 - 10 Energy - Gasoline	-	-	72	-	-	-
	Energy Total	300,500	303,500	284,333	264,234	280,204	291,077
Repairs & Maintenance							
	101 - 4010 - 412.43 - 10 Repair and Maintenance - Building Repairs	101,000	95,000	81,352	95,212	68,489	63,602
	101 - 4010 - 412.43 - 22 Repair and Maintenance - Vehicle Repairs	5,000	5,000	3,565	971	324	78
	101 - 4020 - 415.43 - 10 Repair and Maintenance - Building Repairs	-	-	2,000	-	-	-
	101 - 4045 - 412.43 - 10 Repair and Maintenance - Building Repairs	-	-	-	51,820	-	-
	101 - 4010 - 412.43 - 20 Repair and Maintenance - General Equip Repair	22,000	15,000	22,378	23,551	8,085	6,998
	101 - 4010 - 412.43 - 21 Repair and Maintenance - Computer Equip Repair	6,000	6,000	6,982	4,807	3,509	4,943
	101 - 4020 - 415.43 - 20 Repair and Maintenance - General Equip Repair	17,500	17,500	12,193	21,501	-	-
	101 - 4020 - 415.43 - 21 Repair and Maintenance - Computer Equip Repair	-	-	859	-	-	-
	101 - 4025 - 412.43 - 20 Repair and Maintenance - General Equip Repair	-	-	-	-	275	-
	101 - 4010 - 412.43 - 50 Repair and Maintenance - MX Service Cont.	125,000	125,000	127,640	108,504	87,912	69,189
	101 - 4020 - 415.43 - 50 Repair and Maintenance - MX Service Cont.	2,500	42,500	2,297	-	-	-
	Repairs & Maintenance Total	279,000	306,000	259,266	306,366	168,594	144,810
Supplies							
	101 - 4010 - 412.61 - 10 General Supplies - Office Supplies	5,000	7,000	3,575	3,191	4,148	3,689
	101 - 4010 - 412.61 - 20 General Supplies - Medical Supplies	38,500	33,500	33,618	33,934	37,008	29,573
	101 - 4010 - 412.61 - 40 General Supplies - General Supplies	55,000	50,000	49,688	49,873	41,095	40,290
	101 - 4010 - 412.61 - 41 General Supplies - Small Tools	37,500	37,500	38,335	33,700	26,279	34,001
	101 - 4010 - 412.61 - 45 General Supplies - Janitorial Supplies	30,000	30,000	26,969	25,533	25,566	21,207
	101 - 4010 - 412.61 - 50 General Supplies - Postage	1,500	1,500	1,440	1,078	463	629
	101 - 4010 - 412.64 - 10 Clothing - Uniforms / Clothing	83,000	80,000	76,738	71,899	64,194	54,784
	101 - 4010 - 412.64 - 15 Clothing - Personal Protective Gear	305,000	255,000	170,802	153,995	108,826	120,205
	101 - 4020 - 415.61 - 10 General Supplies - Office Supplies	500	500	2,713	362	-	-
	101 - 4020 - 415.61 - 40 General Supplies - General Supplies	1,000	1,000	777	439	-	-
	101 - 4020 - 415.61 - 50 General Supplies - Postage	200	-	292	-	-	-
	101 - 4020 - 415.64 - 10 Clothing - Uniforms / Clothing	500	500	-	-	-	-
	101 - 4025 - 412.61 - 40 General Supplies - General Supplies	-	-	-	-	1,131	2,306
	101 - 4025 - 412.61 - 41 General Supplies - Small Tools	-	-	-	-	7,493	6,000
	101 - 4045 - 412.61 - 40 General Supplies - General Supplies	-	-	58,859	110,889	40,071	53,527
	101 - 4045 - 412.61 - 41 General Supplies - Small Tools	-	-	-	-	33,974	14,624
	101 - 4045 - 412.64 - 15 Clothing - Personal Protective Gear	-	-	-	-	-	2,178
	Supplies Total	557,700	496,500	463,806	484,893	390,248	383,013
Travel/Education							
	101 - 4010 - 412.56 - 50 In State Travel - Mileage Reimbursements	-	-	38	4	-	62
	101 - 4010 - 412.56 - 60 In State Travel - In State Travel Expenses	4,000	4,000	4,241	1,368	1,933	3,700
	101 - 4010 - 412.57 - 60 Out of State Travel - Out of State Travel Exp	17,500	17,500	13,510	24,462	11,316	11,411
	101 - 4010 - 412.59 - 10 Education - Due & Membership Instate	2,000	2,000	1,428	1,819	1,203	2,109
	101 - 4010 - 412.59 - 11 Education - Dues/Membership Outstate	10,000	10,000	13,012	9,593	11,578	8,502
	101 - 4010 - 412.59 - 20 Education - Seminar & Conf. Instate	2,500	2,500	5,535	4,991	8,814	4,914
	101 - 4010 - 412.59 - 21 Education - Seminar & Conf. Outstate	15,500	15,500	3,473	7,926	4,975	4,523
	101 - 4010 - 412.59 - 30 Education - Reference Materials	9,000	7,000	9,867	12,927	8,940	10,528
	101 - 4010 - 412.59 - 50 Education - City Wide Training	27,500	27,500	26,862	28,423	14,635	4,210
	101 - 4020 - 415.56 - 60 In State Travel - In State Travel Expenses	1,000	500	110	255	-	-
	101 - 4020 - 415.57 - 60 Out of State Travel - Out of State Travel Exp	3,000	3,000	1,648	3,150	-	-

GENERAL FUND EXPENSE - FIRE DEPARTMENT - DETAIL

Fund 101	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 4020 - 415.59 - 10 Education - Due & Membership Instate	100	100	-	50	-	-
101 - 4020 - 415.59 - 11 Education - Dues/Membership Outstate	500	500	-	828	-	-
101 - 4020 - 415.59 - 20 Education - Seminar & Conf. Instate	250	250	115	115	-	-
101 - 4020 - 415.59 - 21 Education - Seminar & Conf. Outstate	2,000	2,000	710	1,385	-	-
101 - 4020 - 415.59 - 30 Education - Reference Materials	-	500	-	404	-	-
101 - 4020 - 415.59 - 50 Education - City Wide Training	1,000	500	-	450	-	-
101 - 4025 - 412.59 - 10 Education - Due & Membership Instate	-	-	-	-	-	5,454
101 - 4025 - 412.59 - 21 Education - Seminar & Conf. Outstate	-	-	-	-	5,722	-
101 - 4045 - 412.57 - 60 Out of State Travel - Out of State Travel Exp	-	-	14,832	15,272	23,590	12,476
101 - 4045 - 412.59 - 21 Education - Seminar & Conf. Outstate	-	-	-	6,990	12,470	13,084
Travel/Education Total	95,850	93,350	95,381	120,412	105,176	80,973
Professional/Admin						
101 - 4010 - 412.52 - 10 Insurance - Property Insurance	-	-	7,947	6,931	6,154	9,319
101 - 4010 - 412.52 - 20 Insurance - Automobile Liability	23,407	20,317	11,643	9,989	9,398	8,846
101 - 4010 - 412.52 - 30 Insurance - General Liability	51,216	46,075	43,881	34,877	35,884	35,534
101 - 4010 - 412.53 - 10 Communications - Regular Phone Service	1,000	1,000	-	455	509	510
101 - 4010 - 412.53 - 20 Communications - Cellular Phone Service	17,000	20,000	15,912	15,512	16,708	16,337
101 - 4010 - 412.54 - 10 Advertising - Legal Publications	-	-	-	-	777	413
101 - 4010 - 412.54 - 30 Advertising - Recruitment	7,500	7,500	7,302	5,975	2,613	2,935
101 - 4010 - 412.55 - 20 Printing & Publishing - Duplication and Copies	-	-	-	1,035	-	-
101 - 4010 - 412.55 - 30 Printing & Publishing - Printing Binding/Rep.	1,500	1,500	1,544	1,290	570	807
101 - 4025 - 412.53 - 20 Communications - Cellular Phone Service	-	-	-	-	1,061	841
Professional/Admin Total	101,623	96,392	88,229	76,064	73,674	75,542
Other/Miscellaneous						
101 - 4010 - 412.44 - 10 Rentals - Land and Building Rents	-	-	-	-	-	(271)
101 - 4010 - 412.44 - 30 Rentals - Operating Leases	5,000	5,000	4,297	4,918	25	(634)
101 - 4020 - 415.44 - 30 Rentals - Operating Leases	2,000	2,000	472	3,444	-	-
101 - 4010 - 412.44 - 20 Rentals - Equip & Vehicle Rent	5,250	5,250	5,000	5,000	4,000	4,000
Other/Miscellaneous Total	12,250	12,250	9,769	13,362	4,025	3,095
Miscellaneous						
101 - 4010 - 412.68 - 10 Miscellaneous - Miscellaneous	25,000	-	23,925	21,750	28,750	28,750
101 - 4020 - 415.68 - 10 Miscellaneous - Miscellaneous	500	500	692	-	-	-
Miscellaneous Total	25,500	500	24,617	21,750	28,750	28,750
Debt Service						
101 - 4010 - 412.80 - 21 LEASES - INTEREST	-	-	-	-	6	15
101 - 4010 - 412.80 - 91 LEASES - FINANCING PRINCIPAL	-	-	-	250	2,994	2,985
Debt Service Total	-	-	-	250	3,000	3,000
OPERATING EXPENSE Total	1,521,923	1,462,992	1,362,867	1,430,410	1,221,520	1,126,664
CAPITAL EXPENSE						
Capital						
101 - 4010 - 412.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	575	-	-
101 - 4045 - 412.74 - 10 Capital Outlay - Machinery & Equip	-	-	-	-	-	167
CAPITAL EXPENSE Total	-	-	-	575	-	167
FIRE DEPT EXPENSE Total	24,314,133	23,508,533	21,019,756	17,795,436	17,100,646	16,061,514

FARGO POLICE DEPARTMENT

Department Overview:

The Fargo Police Department (FPD) is the largest municipal law enforcement agency in North Dakota, serving a growing community of more than 135,000 residents. The department operates under an intelligence-led policing model, using data and analysis to guide deployment, reduce crime, and improve community safety. The FPD responds to nearly 100,000 calls for service each year while maintaining a strong commitment to community partnerships, transparency, and proactive policing strategies.

The Fargo Police Department is organized into three divisions: Neighborhood Services, Criminal Investigations and Professional Standards, each playing a key role in delivering public safety services. Neighborhood Services provides 24/7 patrol, community engagement and frontline response supported by a 10-hour shift model that enhances availability and officer work-life balance. Criminal Investigations handles in-depth follow-up, complex and specialized cases, while Professional Standards oversees training, policy and accountability within the department. With an authorized strength of 201 sworn officers and 31 civilian team members, the department continues to find ways to operate efficiently given the size of our city and need for additional staff.

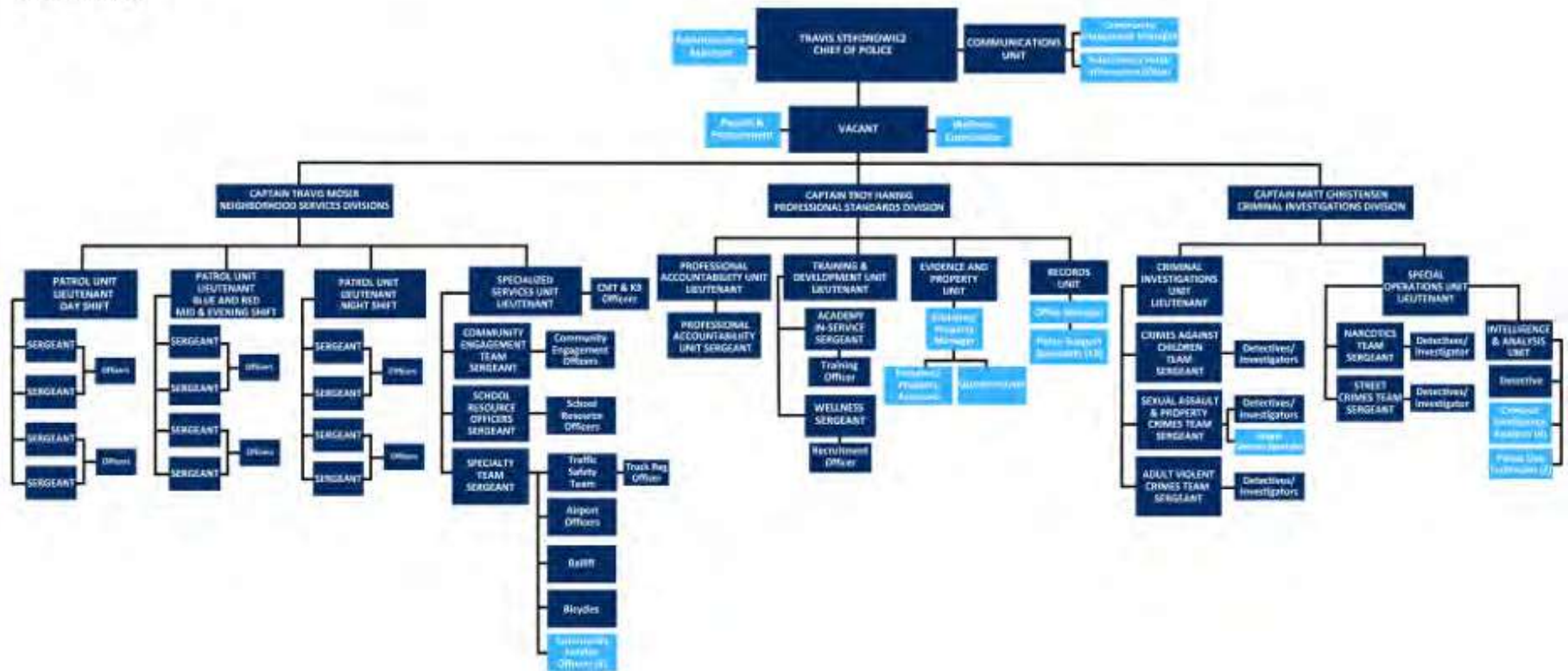
Current or Emerging Issues:

1. **Staffing and Growth:** Continued population growth is increasing demand for service. Our department's current authorized strength sits at 1.4 officers per 1,000 residents while the national average is 2 officers per 1,000 residents.
2. **Mental Health and Social Issues:** Officers regularly respond to mental health and substance use-related calls. With limited dedicated resources and treatment facilities in the area, these calls for service require significant time and attention from our team.
3. **Public Perception of Crime:** Differences between perception of crime and actual data highlight a need for continued transparency, education and new methods of communication with residents and local media within our community.
4. **Facilities and Infrastructure:** A permanent south side substation is needed as Fargo continues to grow, helping reduce officer travel time, improve response times and provide more efficient coverage across an expanding city.

Other Comments:

The Fargo Police Department takes a proactive approach to public safety through data-driven, community-focused initiatives. The Community Engagement Team plays a visible role in building relationships and maintaining a strong presence, especially in downtown Fargo, working closely with residents, businesses and visitors to address concerns. The Traffic Safety Team focuses on reducing speeding and other dangerous driving behaviors through increased enforcement and education efforts aimed at preventing crashes and saving lives. Supporting these efforts, the Real-Time Crime Center provides officers with timely intelligence and situational awareness, allowing the department to identify patterns, respond more effectively and in many cases prevent crime before it occurs. These efforts are further enhanced through strategic investments in technology, including Axon's Drone as a First Responder (DFR) program and Flock Safety's license plate reader system, providing officers with real-time information, expanding situational awareness and improving the department's ability to prevent, investigate and solve crime.

The Fargo Police Department
Organization Chart
June 2026



City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Police - Misc Grants (5045)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Police Officer (Newer)	6					
Department Totals:	6		0	6		0

Police - Neighborhood Services (5050)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Police Officer (Newer)	110					
Police Sergeant	15					
Police Lieutenant	7					
Police Captain	1					
Community Service Officer	5					
Department Totals:	138		0	138		0

Police - Professional Standards (5051)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Quartermaster	1					
Police Support Specialist	10					
Evidence Property Assistant	2					
Evidence/Property Manager	1					
Office Manager	1					
Police Officer (Newer)	18					
Police Sergeant	3					
Police Lieutenant	2					
Police Captain	1					
Department Totals:	39		0	39		0

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Police - Investigations (5052)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Police Operations Tech & Digital Forensic Examiner	2					
Crime Intelligence Analyst	4					
Police Officer (Newer)	7					
Police Detective	19					
Police Sergeant	6					
Police Lieutenant	2					
Police Captain	1					
PT Intern (Police) (Temp/Seasonal)						
Department Totals:	41		0	41		0

Police - Office of Chief (5054)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	2					
Police Chief	1					
Assistant Police Chief	1					
Police Sergeant	1					
Public Safety Public Information Officer	1					
Community Engagement Strategist	1					
Police Health and Wellness Coordinator	1					
Department Totals:	8		0	8		0

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING
GENERAL FUND					
Police	101-5050	Community Service Officer	1.00	78,690	
	101-5050	Police Officer (2 FTE's funded by PSST)	8.00	819,823	4 502,365

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
This request is funded through the respective department's Operating budget.
@ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Police	Fit-Up Vehicles x9	225,000	225,000	475-5050-510.74-20 *
Police	Fit-Up Vehicles x2	134,000	134,000	475-5050-510.74-20 *
Police	Ballistic Helmets (yr 3 of 3)	85,000	85,000	475-5050-510.74-10 *
Vehicle Replacement	(6) Utility SUV's Police	300,000	300,000	475-3025-510.74-10 *
Public Works	(1) Truck regulatory 3/4 ton/equipment Police	80,000	80,000	475-5050-510.74-20 *
Public Works	(1) Large special services SUV Police	60,000	60,000	475-5050-510.74-20 *
Public Works	Community Safety Officer made-size pickup/topper Police	50,000		

GENERAL FUND EXPENSE - POLICE DEPARTMENT - SUMMARY

Fund 101	Preliminary					
EXPENSE	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE						
Salaries	24,008,155	22,449,845	20,858,848	19,171,938	17,756,473	16,297,347
Benefits	9,152,390	8,908,261	7,398,433	6,013,139	5,557,048	4,854,197
PERSONNEL EXPENSE Total	33,160,545	31,358,106	28,257,281	25,185,077	23,313,521	21,151,544
OPERATING EXPENSE						
Other Services	599,871	599,051	509,832	345,555	192,951	354,828
Energy	540,000	515,000	530,667	481,095	549,089	530,891
Repairs & Maintenance	1,540,922	190,922	189,821	154,211	149,122	146,503
Supplies	316,800	317,550	292,787	348,774	279,421	303,609
Travel/Education	195,958	188,392	139,637	198,589	196,736	156,274
Professional/Admin	369,379	353,079	311,270	335,508	311,045	306,458
Other/Miscellaneous	74,020	74,020	685,119	941,699	129,539	293,165
Miscellaneous	89,676	91,176	118,597	240,754	169,639	72,148
Debt Service	-	-	291,446	53,785	972,396	937,968
OPERATING EXPENSE Total	3,726,626	2,329,190	3,069,176	3,099,970	2,949,938	3,101,844
CAPITAL EXPENSE						
Capital	-	1,141,500	265,442	3,915	98,258	17,750
CAPITAL EXPENSE Total	-	1,141,500	265,442	3,915	98,258	17,750
POLICE DEPT EXPENSE TOTAL	36,887,171	34,828,796	31,591,899	28,288,962	26,361,717	24,271,138
<i>Annual Change %</i>	<i>5.91%</i>	<i>10.25%</i>	<i>11.68%</i>	<i>7.31%</i>	<i>8.61%</i>	

GENERAL FUND EXPENSE - POLICE DEPARTMENT - DETAIL

Fund 101 EXPENSE	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Police - Airport						
PERSONNEL EXPENSE						
Salaries						
101 - 5053 - 411.11 - 00 Full Time Staff -	-	-	250,203	259,997	277,101	268,122
101 - 5053 - 411.11 - 01 Full Time Staff - Full Time - OT	-	-	8,186	2,508	-	-
Salaries Total	-	-	258,389	262,505	277,101	268,122
Benefits						
101 - 5053 - 411.20 - 01 Employee Benefits - Health Insurance	-	-	37,138	36,359	33,190	33,481
101 - 5053 - 411.20 - 03 Employee Benefits - Dental Insurance	-	-	1,601	1,568	1,451	1,576
101 - 5053 - 411.20 - 04 Employee Benefits - Long Term Disability	-	-	589	591	544	564
101 - 5053 - 411.20 - 08 Employee Benefits - HSA City Contribution	-	-	5	-	-	-
101 - 5053 - 411.21 - 02 Employee Benefits - Medicare 1.45%	-	-	3,590	3,654	3,866	3,364
101 - 5053 - 411.22 - 02 Pension Benefits - Safety Non Medicare 11.7%	-	-	35,522	35,520	36,640	34,235
101 - 5053 - 411.22 - 03 Pension Benefits - Safety Non Medicare 13.15	-	-	-	-	104	3,862
Benefits Total	-	-	78,445	77,692	75,795	77,082
PERSONNEL EXPENSE Total	-	-	336,834	340,197	352,896	345,204
Police - Airport Total	-	-	336,834	340,197	352,896	345,204
Police - Grants						
PERSONNEL EXPENSE						
Salaries						
101 - 5045 - 411.11 - 00 Full Time Staff -	516,398	475,992	431,101	348,770	70	114
101 - 5045 - 411.11 - 01 Full Time Staff - Full Time - OT	47,754	47,754	129,590	100,894	63,928	93,122
101 - 5045 - 411.11 - 04 Full Time Staff - Full Time - OT Reimbursed	-	-	-	-	-	269
101 - 5045 - 411.12 - 00 Contracted Staff -	-	18,137	68,739	46,112	-	-
Salaries Total	564,152	541,883	629,430	495,776	63,998	93,505
Benefits						
101 - 5045 - 411.20 - 01 Employee Benefits - Health Insurance	70,005	56,050	77,049	57,968	6,749	10,695
101 - 5045 - 411.20 - 03 Employee Benefits - Dental Insurance	2,429	3,207	4,106	3,860	311	488
101 - 5045 - 411.20 - 04 Employee Benefits - Long Term Disability	948	1,047	1,182	947	-	-
101 - 5045 - 411.21 - 01 Employee Benefits - FICA 6.2%	-	1,015	3,858	2,613	-	-
101 - 5045 - 411.21 - 02 Employee Benefits - Medicare 1.45%	7,641	7,672	8,816	6,981	898	1,303
101 - 5045 - 411.22 - 02 Pension Benefits - Safety Non Medicare 11.7%	70,986	67,592	60,649	49,494	-	-
101 - 5045 - 411.22 - 04 Pension Benefits - NDPERS Pension 5.26%	-	1,680	6,365	4,270	-	-
Benefits Total	152,009	138,263	162,025	126,133	7,958	12,486
PERSONNEL EXPENSE Total	716,161	680,146	791,455	621,909	71,956	105,991
OPERATING EXPENSE						
Other Services						
101 - 5045 - 411.34 - 23 Technical Services - Software Maintenance	-	-	33,000	-	-	-
Other Services Total	-	-	33,000	-	-	-
Supplies						
101 - 5045 - 411.61 - 40 General Supplies - General Supplies	-	-	24,666	67,475	-	-
101 - 5045 - 411.64 - 10 Clothing - Uniforms / Clothing	-	-	-	15,037	-	-
Supplies Total	-	-	24,666	82,512	-	-
Travel/Education						
101 - 5045 - 411.59 - 50 Education - City Wide Training	-	-	-	21,960	-	-
Travel/Education Total	-	-	-	21,960	-	-

GENERAL FUND EXPENSE - POLICE DEPARTMENT - DETAIL

Fund 101			Preliminary					
			2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	Miscellaneous							
	101 - 5045 - 411.68 - 10	Miscellaneous - Miscellaneous	-	-	33,729	-	-	-
		Miscellaneous Total	-	-	33,729	-	-	-
		OPERATING EXPENSE Total	-	-	91,395	104,472	-	-
	CAPITAL EXPENSE							
	Capital							
	101 - 5045 - 411.74 - 12	Capital Outlay - Computer Software	-	-	-	-	21,300	17,750
	101 - 5045 - 411.74 - 10	Capital Outlay - Machinery & Equip	-	-	-	3,915	-	-
	101 - 5045 - 411.74 - 11	Capital Outlay - Computer Equip	-	-	-	-	26,211	-
		CAPITAL EXPENSE Total	-	-	-	3,915	47,511	17,750
		Police - Grants Total	716,161	680,146	882,850	730,296	119,467	123,741
	Police - Investigations							
	PERSONNEL EXPENSE							
	Salaries							
	101 - 5052 - 411.11 - 00	Full Time Staff -	4,733,865	4,708,892	4,299,742	4,086,968	3,582,470	3,373,387
	101 - 5052 - 411.11 - 01	Full Time Staff - Full Time - OT	34,737	34,737	249,551	243,162	231,736	254,251
	101 - 5052 - 411.11 - 02	Full Time Staff - Full Time Banked Sick	24,336	23,431	24,661	23,432	18,636	26,319
	101 - 5052 - 411.11 - 04	Full Time Staff - Full Time - OT Reimbursed	-	-	80,165	84,555	89,982	89,241
		Salaries Total	4,792,938	4,767,060	4,654,119	4,438,117	3,922,824	3,743,198
	Benefits							
	101 - 5052 - 411.20 - 01	Employee Benefits - Health Insurance	768,933	725,144	582,743	498,373	425,990	349,013
	101 - 5052 - 411.20 - 03	Employee Benefits - Dental Insurance	23,074	25,043	22,614	21,594	18,649	19,047
	101 - 5052 - 411.20 - 04	Employee Benefits - Long Term Disability	9,764	9,420	9,853	9,361	7,513	7,129
	101 - 5052 - 411.20 - 08	Employee Benefits - HSA City Contribution	1,440	-	41	-	-	-
	101 - 5052 - 411.21 - 02	Employee Benefits - Medicare 1.45%	63,378	65,375	64,196	61,948	54,725	52,541
	101 - 5052 - 411.22 - 02	Pension Benefits - Safety Non Medicare 11.7%	650,733	668,661	594,152	575,238	501,469	473,459
	101 - 5052 - 411.22 - 06	Pension Benefits - Actuarial Contributions	331,383	398,818	326,763	166,983	166,027	103,770
	101 - 5052 - 411.25 - 00	Workers Compensation -	-	1,900	-	-	-	-
		Benefits Total	1,848,705	1,894,361	1,600,362	1,333,497	1,174,373	1,004,959
		PERSONNEL EXPENSE Total	6,641,643	6,661,421	6,254,481	5,771,614	5,097,197	4,748,157
	OPERATING EXPENSE							
	Other Services							
	101 - 5052 - 411.38 - 30	Other Services - Automobile Impounding	26,500	26,500	38,139	24,740	-	-
	101 - 5052 - 411.38 - 99	Other Services - Other Services	17,500	11,180	30,831	11,597	13,246	7,781
		Other Services Total	44,000	37,680	68,970	36,337	13,246	7,781
	Supplies							
	101 - 5052 - 411.61 - 40	General Supplies - General Supplies	11,750	11,750	14,669	13,812	39,281	12,421
	101 - 5052 - 411.64 - 10	Clothing - Uniforms / Clothing	-	13,000	13,550	14,196	13,300	15,042
		Supplies Total	11,750	24,750	28,219	28,008	52,581	27,463
	Travel/Education							
	101 - 5052 - 411.59 - 10	Education - Due & Membership Instate	-	300	-	-	50	-
	101 - 5052 - 411.59 - 11	Education - Dues/Membership Outstate	-	2,000	1,445	1,553	510	818
	101 - 5052 - 411.59 - 21	Education - Seminar & Conf. Outstate	-	6,750	-	2,129	225	6,575
	101 - 5052 - 411.59 - 50	Education - City Wide Training	-	20,000	24,303	26,170	29,757	9,873
		Travel/Education Total	-	29,050	25,748	29,852	30,542	17,266
	Other/Miscellaneous							
	101 - 5052 - 411.44 - 20	Rentals - Equip & Vehicle Rent	10,020	10,020	10,017	10,017	17,387	-

GENERAL FUND EXPENSE - POLICE DEPARTMENT - DETAIL

Fund 101			Preliminary					
			2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	Other/Miscellaneous Total		10,020	10,020	10,017	10,017	17,387	-
Miscellaneous								
101 - 5052 - 411.68 - 10	Miscellaneous -	Miscellaneous	500	500	-	-	344	1,113
101 - 5052 - 411.68 - 50	Miscellaneous -	Safety Compliance	5,000	5,000	-	-	-	5,000
101 - 5052 - 411.68 - 55	Miscellaneous -	Impound Services/Expenses	12,000	12,000	11,739	9,219	7,673	5,060
	Miscellaneous Total		17,500	17,500	11,739	9,219	8,017	11,173
	OPERATING EXPENSE Total		83,270	119,000	144,693	113,433	121,773	63,683
	Police - Investigations Total		6,724,913	6,780,421	6,399,174	5,885,047	5,218,970	4,811,840
Police - Neighborhood Services								
PERSONNEL EXPENSE								
Salaries								
101 - 5050 - 411.11 - 00	Full Time Staff -		13,923,036	13,528,264	10,934,173	10,057,840	9,937,951	9,385,248
101 - 5050 - 411.11 - 01	Full Time Staff -	Full Time - OT	144,727	144,727	615,582	652,186	782,313	697,686
101 - 5050 - 411.11 - 02	Full Time Staff -	Full Time Banked Sick	28,288	31,353	30,263	31,354	35,141	32,565
101 - 5050 - 411.11 - 04	Full Time Staff -	Full Time - OT Reimbursed	-	-	96,569	87,648	71,570	66,329
	Salaries Total		14,096,051	13,704,344	11,676,587	10,829,028	10,826,975	10,181,828
Benefits								
101 - 5050 - 411.20 - 01	Employee Benefits -	Health Insurance	2,153,467	2,128,201	1,544,784	1,368,593	1,368,222	1,264,360
101 - 5050 - 411.20 - 03	Employee Benefits -	Dental Insurance	74,078	82,916	70,375	62,215	60,933	59,406
101 - 5050 - 411.20 - 04	Employee Benefits -	Long Term Disability	28,243	26,896	25,492	23,457	21,052	19,676
101 - 5050 - 411.20 - 08	Employee Benefits -	HSA City Contribution	960	-	34	-	-	-
101 - 5050 - 411.21 - 01	Employee Benefits -	FICA 6.2%	-	3,046	-	-	-	-
101 - 5050 - 411.21 - 02	Employee Benefits -	Medicare 1.45%	181,502	190,498	162,844	151,299	150,343	140,898
101 - 5050 - 411.22 - 02	Pension Benefits -	Safety Non Medicare 11.7%	1,844,854	1,913,287	1,532,414	1,398,424	1,383,738	1,285,506
101 - 5050 - 411.22 - 03	Pension Benefits -	Safety Non Medicare 13.15	-	-	-	-	6,303	18,268
101 - 5050 - 411.22 - 04	Pension Benefits -	NDPERS Pension 5.26%	-	5,039	-	-	-	-
101 - 5050 - 411.22 - 06	Pension Benefits -	Actuarial Contributions	975,634	1,181,319	912,270	453,904	439,424	349,037
101 - 5050 - 411.25 - 00	Workers Compensation -		-	6,300	33,405	12,235	14,029	3,111
	Benefits Total		5,258,738	5,537,502	4,281,618	3,470,127	3,444,044	3,140,262
	PERSONNEL EXPENSE Total		19,354,789	19,241,846	15,958,205	14,299,155	14,271,019	13,322,090
OPERATING EXPENSE								
Other Services								
101 - 5050 - 411.38 - 55	Other Services -	Taxi Ride Detox/Homeless	-	-	-	66	-	-
101 - 5050 - 411.38 - 99	Other Services -	Other Services	5,000	5,000	4,742	4,814	3,458	1,550
	Other Services Total		5,000	5,000	4,742	4,880	3,458	1,550
Energy								
101 - 5050 - 411.41 - 05	Utility Services -	Water and Sewer	8,000	8,000	8,710	7,361	7,026	6,872
101 - 5050 - 411.62 - 10	Energy -	Gasoline	318,000	303,000	312,052	303,094	328,625	294,818
101 - 5050 - 411.62 - 11	Energy -	Diesel Fuel	-	-	78	98	57	220
	Energy Total		326,000	311,000	320,840	310,553	335,708	301,910
Repairs & Maintenance								
101 - 5050 - 411.43 - 50	Repair and Maintenance -	Maintenance Service Cont.	1,331,500	-	-	-	-	-
	Repairs & Maintenance Total		1,331,500	-	-	-	-	-
Supplies								
101 - 5050 - 411.61 - 40	General Supplies -	General Supplies	17,500	20,000	11,813	21,977	14,036	5,074
101 - 5050 - 411.64 - 10	Clothing -	Uniforms / Clothing	-	-	450	-	-	-
	Supplies Total		17,500	20,000	12,263	21,977	14,036	5,074
Travel/Education								

GENERAL FUND EXPENSE - POLICE DEPARTMENT - DETAIL

Fund 101	Preliminary					
	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
101 - 5050 - 411.56 - 60	In State Travel - In State Travel Expenses	-	-	-	516	-
101 - 5050 - 411.57 - 10	Out of State Travel - Meals	-	-	6,144	-	-
101 - 5050 - 411.59 - 10	Education - Due & Membership Instate	-	-	-	-	100
101 - 5050 - 411.59 - 11	Education - Dues/Membership Outstate	2,000	3,000	220	1,237	625
101 - 5050 - 411.59 - 21	Education - Seminar & Conf. Outstate	5,000	6,250	-	4,106	6,881
101 - 5050 - 411.59 - 50	Education - City Wide Training	-	34,000	37,791	30,527	27,179
	Travel/Education Total	7,000	43,250	38,011	42,014	35,201
	Other/Miscellaneous					
101 - 5050 - 411.44 - 97	Rentals - Subscriptions - GASB 96	0	-	673,380	-	-
	Other/Miscellaneous Total	-	-	673,380	-	-
	Miscellaneous					
101 - 5050 - 411.68 - 10	Miscellaneous - Miscellaneous	2,500	3,000	6,266	371	9,390
101 - 5050 - 411.68 - 50	Miscellaneous - Safety Compliance	-	-	-	74,625	-
	Miscellaneous Total	2,500	3,000	6,266	371	84,015
	Debt Service					
101 - 5050 - 411.80 - 21	Debt Service - Interest on Other Debt	0	-	1,825	-	-
101 - 5050 - 411.80 - 92	Debt Service - Subscription Principal	0	-	139,675	-	-
	Debt Service Total	-	-	141,500	-	-
	OPERATING EXPENSE Total	1,689,500	382,250	1,197,002	379,795	472,418
	CAPITAL EXPENSE					
	Capital					
101 - 5050 - 411.74 - 12	Capital Outlay - Computer Software	-	1,141,500	190,476	-	50,166
101 - 5050 - 411.74 - 10	Capital Outlay - Machinery & Equip	-	-	60,274	-	-
101 - 5050 - 411.74 - 11	Capital Outlay - Computer Equip	-	-	14,692	-	-
	CAPITAL EXPENSE Total	-	1,141,500	265,442	-	50,166
	Police - Neighborhood Services Total	21,044,289	20,765,596	17,420,649	14,678,950	14,793,603
	Police - Office of the Chief					
	PERSONNEL EXPENSE					
	Salaries					
101 - 5054 - 411.11 - 00	Full Time Staff -	885,822	512,736	532,650	458,649	447,605
101 - 5054 - 411.11 - 01	Full Time Staff - Full Time - OT	-	-	341	221	1,987
101 - 5054 - 411.11 - 02	Full Time Staff - Full Time Banked Sick	8,239	4,673	8,240	4,673	4,573
	Salaries Total	894,061	517,409	541,231	463,543	454,165
	Benefits					
101 - 5054 - 411.20 - 01	Employee Benefits - Health Insurance	139,992	54,318	53,607	39,850	42,429
101 - 5054 - 411.20 - 03	Employee Benefits - Dental Insurance	4,250	2,443	2,645	2,113	2,076
101 - 5054 - 411.20 - 04	Employee Benefits - Long Term Disability	1,432	1,125	1,242	1,068	957
101 - 5054 - 411.21 - 01	Employee Benefits - FICA 6.2%	4,205	10,918	10,962	10,530	9,972
101 - 5054 - 411.21 - 02	Employee Benefits - Medicare 1.45%	11,933	7,196	7,536	6,536	6,355
101 - 5054 - 411.22 - 02	Pension Benefits - Safety Non Medicare 11.7%	121,768	44,106	46,453	36,830	37,871
101 - 5054 - 411.22 - 04	Pension Benefits - NDPERS Pension 5.26%	-	18,717	18,197	17,489	14,943
101 - 5054 - 411.22 - 06	Pension Benefits - Actuarial Contributions	62,010	26,303	20,312	11,213	11,148
	Benefits Total	345,590	165,126	160,954	125,629	125,751
	PERSONNEL EXPENSE Total	1,239,651	682,535	702,185	589,172	579,916
	OPERATING EXPENSE					
	Other Services					
101 - 5054 - 411.34 - 15	Technical Services - Computer Services	-	-	-	-	-
101 - 5054 - 411.34 - 20	Technical Services - Marketing / Public Relat.	5,000	5,000	25,002	30,122	16,561

GENERAL FUND EXPENSE - POLICE DEPARTMENT - DETAIL

Fund 101			Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
			2027 Budget					
	101 - 5054 - 411.38 - 17	Other Services - Employee Physicals	-	-	-	-	-	5,260
	101 - 5054 - 411.38 - 62	Other Services - Crime Prevention	4,500	4,500	6,572	2,964	3,139	9,857
	101 - 5054 - 411.38 - 99	Other Services - Other Services	27,500	27,500	11,432	29,230	27,062	253
	Other Services Total		37,000	37,000	43,006	62,316	46,762	40,795
Energy								
	101 - 5054 - 411.62 - 10	Energy - Gasoline	-	-	-	-	-	63
	Energy Total		-	-	-	-	-	63
Supplies								
	101 - 5054 - 411.61 - 40	General Supplies - General Supplies	5,000	5,000	5,830	2,502	1,040	29,794
	Supplies Total		5,000	5,000	5,830	2,502	1,040	29,794
Travel/Education								
	101 - 5054 - 411.56 - 50	In State Travel - Mileage Reimbursements	-	-	-	10	-	-
	101 - 5054 - 411.59 - 10	Education - Due & Membership Instate	-	-	895	1,135	400	300
	101 - 5054 - 411.59 - 11	Education - Dues/Membership Outstate	-	-	125	2,205	715	480
	101 - 5054 - 411.59 - 21	Education - Seminar & Conf. Outstate	-	9,750	-	544	7,297	6,763
	101 - 5054 - 411.59 - 50	Education - City Wide Training	10,000	10,000	9,162	8,986	6,554	875
	Travel/Education Total		10,000	19,750	10,182	12,880	14,966	8,418
Professional/Admin								
	101 - 5054 - 411.54 - 30	Advertising - Recruitment	66,000	66,000	27,110	63,043	59,375	38,192
	Professional/Admin Total		66,000	66,000	27,110	63,043	59,375	38,192
Miscellaneous								
	101 - 5054 - 411.68 - 10	Miscellaneous - Miscellaneous	-	-	-	165,454	20,089	-
	Miscellaneous Total		-	-	-	165,454	20,089	-
OPERATING EXPENSE Total			118,000	127,750	86,128	306,195	142,232	117,262
Police - Office of the Chief Total			1,357,651	810,285	788,313	895,367	722,148	646,878
Police - Professional Standards								
PERSONNEL EXPENSE								
Salaries								
	101 - 5051 - 411.11 - 00	Full Time Staff -	3,600,773	2,862,022	2,491,499	2,296,810	1,974,353	1,383,234
	101 - 5051 - 411.11 - 01	Full Time Staff - Full Time - OT	49,286	49,286	149,506	175,126	220,108	197,993
	101 - 5051 - 411.11 - 02	Full Time Staff - Full Time Banked Sick	10,894	7,841	10,894	12,078	15,860	9,036
	101 - 5051 - 411.11 - 04	Full Time Staff - Full Time - OT Reimbursed	-	-	205	470	1,089	4,085
	Salaries Total		3,660,953	2,919,149	2,652,104	2,484,484	2,211,410	1,594,348
Benefits								
	101 - 5051 - 411.20 - 01	Employee Benefits - Health Insurance	719,694	457,409	395,912	370,657	310,777	224,565
	101 - 5051 - 411.20 - 03	Employee Benefits - Dental Insurance	24,288	18,935	18,181	16,660	13,702	10,597
	101 - 5051 - 411.20 - 04	Employee Benefits - Long Term Disability	6,867	5,779	5,799	5,448	4,310	2,921
	101 - 5051 - 411.20 - 08	Employee Benefits - HSA City Contribution	1,200	-	20	-	-	-
	101 - 5051 - 411.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	-	-	255
	101 - 5051 - 411.21 - 02	Employee Benefits - Medicare 1.45%	48,259	40,311	36,493	34,045	30,573	21,822
	101 - 5051 - 411.22 - 02	Pension Benefits - Safety Non Medicare 11.7%	494,976	406,406	343,985	319,254	277,404	192,194
	101 - 5051 - 411.22 - 04	Pension Benefits - NDPERS Pension 5.26%	-	-	-	-	-	341
	101 - 5051 - 411.22 - 06	Pension Benefits - Actuarial Contributions	252,065	242,369	185,707	76,900	92,401	53,443
	101 - 5051 - 411.24 - 00	Unemployment Compensation -	-	-	2,152	-	(40)	-
	101 - 5051 - 411.25 - 00	Workers Compensation -	-	1,800	-	-	-	-
	Benefits Total		1,547,349	1,173,009	988,249	822,964	729,127	506,138
	PERSONNEL EXPENSE Total		5,208,301	4,092,158	3,640,353	3,307,448	2,940,537	2,100,486
OPERATING EXPENSE								

GENERAL FUND EXPENSE - POLICE DEPARTMENT - DETAIL

Fund 101			Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
			2027 Budget					
	Other Services							
	101 - 5051 - 411.38 - 17	Other Services - Employee Physicals	60,000	65,500	52,972	72,459	-	29,405
	101 - 5051 - 411.38 - 62	Other Services - Crime Prevention	-	-	-	-	-	698
	101 - 5051 - 411.38 - 99	Other Services - Other Services	453,871	453,871	307,142	169,563	129,485	274,599
		Other Services Total	513,871	519,371	360,114	242,022	129,485	304,702
	Energy							
	101 - 5051 - 411.62 - 10	Energy - Gasoline	-	-	-	-	51	7,054
	101 - 5051 - 411.62 - 50	Energy - Natural Gas	14,000	14,000	13,893	6,384	12,711	18,612
	101 - 5051 - 411.62 - 51	Energy - Electricity	200,000	190,000	195,934	164,158	200,619	203,252
		Energy Total	214,000	204,000	209,827	170,542	213,381	228,918
	Repairs & Maintenance							
	101 - 5051 - 411.43 - 10	Repair and Maintenance - Building Repairs	25,000	5,000	1,750	-	-	6,911
	101 - 5051 - 411.43 - 20	Repair and Maintenance - General Equip Rpr	5,000	6,500	-	-	1,526	-
	101 - 5051 - 411.43 - 50	Repair and Maintenance - MX Service Cont.	179,422	179,422	188,071	154,211	147,596	139,592
		Repairs & Maintenance Total	209,422	190,922	189,821	154,211	149,122	146,503
	Supplies							
	101 - 5051 - 411.61 - 10	General Supplies - Office Supplies	3,000	3,000	2,413	3,118	1,044	2,982
	101 - 5051 - 411.61 - 40	General Supplies - General Supplies	191,300	176,300	128,535	99,957	122,003	156,712
	101 - 5051 - 411.61 - 50	General Supplies - Postage	3,750	4,000	3,514	4,688	5,923	5,784
	101 - 5051 - 411.64 - 10	Clothing - Uniforms / Clothing	84,500	84,500	87,347	106,012	82,794	75,800
		Supplies Total	282,550	267,800	221,809	213,775	211,764	241,278
	Travel/Education							
	101 - 5051 - 411.59 - 10	Education - Due & Membership Instate	-	300	-	-	230	-
	101 - 5051 - 411.59 - 11	Education - Dues/Membership Outstate	2,600	2,600	1,775	2,610	2,000	2,698
	101 - 5051 - 411.59 - 21	Education - Seminar & Conf. Outstate	2,000	2,584	-	-	508	4,327
	101 - 5051 - 411.59 - 50	Education - City Wide Training	174,358	90,858	63,921	89,273	113,289	112,051
		Travel/Education Total	178,958	96,342	65,696	91,883	116,027	119,076
	Professional/Admin							
	101 - 5051 - 411.52 - 10	Insurance - Property Insurance	-	-	5,255	22,285	17,255	14,096
	101 - 5051 - 411.52 - 20	Insurance - Automobile Liability	74,109	64,328	60,642	51,025	44,588	48,177
	101 - 5051 - 411.52 - 30	Insurance - General Liability	75,879	65,160	61,480	52,898	54,857	55,506
	101 - 5051 - 411.53 - 20	Communications - Cellular Phone Service	123,556	123,556	124,723	127,554	116,648	130,355
	101 - 5051 - 411.53 - 60	Communications - Other Communications	12,000	13,200	8,927	9,629	9,705	10,450
	101 - 5051 - 411.54 - 10	Advertising - Legal Publications	1,500	3,500	-	-	693	198
	101 - 5051 - 411.54 - 30	Advertising - Recruitment	7,335	7,335	13,133	-	-	-
	101 - 5051 - 411.55 - 30	Printing & Publishing - Printing / Binding / Rep.	9,000	10,000	10,000	9,074	7,924	9,484
		Professional/Admin Total	303,379	287,079	284,160	272,465	251,670	268,266
	Other/Miscellaneous							
	101 - 5051 - 411.44 - 20	Rentals - Equip & Vehicle Rent	22,000	22,000	626	504	2,148	-
	101 - 5051 - 411.44 - 30	Rentals - Operating Leases	42,000	42,000	1,096	931,178	1,724	1,041
	101 - 5051 - 411.44 - 97	Rentals - Subscriptions - GASB 96	-	-	-	-	20,520	-
	101 - 5051 - 411.44 - 98	Rentals - NON - LEASE COMPONENT	-	-	-	-	1,406	3,373
	101 - 5051 - 411.44 - 99	Rentals - LEASES	-	-	-	-	86,354	288,751
		Other/Miscellaneous Total	64,000	64,000	1,722	931,682	112,152	293,165
	Miscellaneous							
	101 - 5051 - 411.68 - 10	Miscellaneous - Miscellaneous	4,000	5,000	-	343	2,566	10,286
	101 - 5051 - 411.68 - 50	Miscellaneous - Safety Compliance	65,676	65,676	66,863	65,367	47,535	28,624
	101 - 5051 - 411.68 - 55	Miscellaneous - Impound Services/Expenses	-	-	-	-	7,417	8,307

GENERAL FUND EXPENSE - POLICE DEPARTMENT - DETAIL

			Preliminary					
Fund 101			2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Miscellaneous Total			69,676	70,676	66,863	65,710	57,518	47,217
Debt Service								
101 - 5051 - 411.80 - 21	Debt Service - Interest on Other Debt		-	-	6,803	5,044	6,118	7,022
101 - 5051 - 411.80 - 91	Debt Service - FINANCING PRINCIPAL		-	-	46,111	43,752	961,128	930,946
101 - 5051 - 411.80 - 92	Debt Service - Subscription Principal		-	-	97,032	4,989	5,150	-
Debt Service Total			-	-	149,946	53,785	972,396	937,968
OPERATING EXPENSE Total			1,835,856	1,700,190	1,549,958	2,196,075	2,213,515	2,587,093
CAPITAL EXPENSE								
Capital								
101 - 5051 - 411.74 - 11	Capital Outlay - Computer Equip		-	-	-	-	581	-
CAPITAL EXPENSE Total			-	-	-	-	581	-
Police - Professional Standards Total			7,044,157	5,792,348	5,190,311	5,503,523	5,154,633	4,687,579
Police - School Resource Officers								
PERSONNEL EXPENSE								
Salaries								
101 - 5055 - 411.11 - 00	Full Time Staff -		-	-	427,735	188,660	-	-
101 - 5055 - 411.11 - 01	Full Time Staff - Full Time - OT		-	-	19,253	9,825	-	-
Salaries Total			-	-	446,988	198,485	-	-
Benefits								
101 - 5055 - 411.20 - 01	Employee Benefits - Health Insurance		-	-	56,717	26,217	-	-
101 - 5055 - 411.20 - 03	Employee Benefits - Dental Insurance		-	-	2,089	898	-	-
101 - 5055 - 411.20 - 04	Employee Benefits - Long Term Disability		-	-	1,010	447	-	-
101 - 5055 - 411.21 - 02	Employee Benefits - Medicare 1.45%		-	-	6,192	2,741	-	-
101 - 5055 - 411.22 - 02	Pension Benefits - Safety Non Medicare 11.7%		-	-	60,772	26,794	-	-
Benefits Total			-	-	126,780	57,097	-	-
PERSONNEL EXPENSE Total			-	-	573,768	255,582	-	-
Police - School Resource Officers Total			-	-	573,768	255,582	-	-
POLICE DEPT EXPENSE Total			36,887,171	34,828,796	31,591,899	28,288,962	26,361,717	24,271,138

City of Fargo Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The City of Fargo utilizes the following special revenue funds:

City Share of Specials (Fund 202) - This fund is used to account for the portion of special improvement district projects that are not assessed back to the benefiting property owners, and to pay for the special assessments levied against City and HRA owned properties. Resources are derived from property tax revenue.

Convention and Visitors Bureau (Fund 206) - This fund is used to account for the 3% hotel and motel excise tax that is assessed to promote tourism and conventions. The City has contracted with the Convention and Visitors Bureau to provide this service.

Regional Training Center (Fund 208) - This fund is used to account for the operations of the Regional Law Enforcement Training Center. This facility operates on annual contributions from West Fargo, Cass County, and the City of Fargo.

Court Forfeits (Fund 215) - Assets that are forfeited by criminal defendants as ordered by the courts are placed in this fund and are used for local law enforcement.

SWAT (Fund 216) – This fund is used to account for the operations of the Red River Valley SWAT (Special Weapons and Tactics) Team. This program operates on annual contributions from the City of West Fargo, the City of Moorhead, Cass County, Clay County, NDSU, and the City of Fargo.

Skyway Maintenance (Fund 219) - This fund is used to account for maintenance of the Fargo skyway system. Resources are derived from special assessment revenue.

Downtown Business Improvement District (Fund 221) – This fund is used to account for acquisition and maintenance of the City's Downtown Business Improvement District. Resources are derived from special assessment revenue.

Red River Valley UAS (Fund 222) – This fund is used to account for the operations of the Red River Valley Unmanned Aircraft Systems Unit. The unit operates on contributions from the member entities including the Cass County Sheriff's Office as well as the Police and Fire Departments of the City of Fargo and City of West Fargo.

Public Safety Sales Tax (Fund 226) – This fund accounts for public safety sales tax revenues restricted for Fire and Police Department operating and capital expenditures.

Public Safety Sales Tax Reserve (Fund 227) – This fund accounts for public safety sales tax revenues restricted for future Fire and Police Department capital expenditures, including facilities, property, and equipment.

NRI Loan Program (Fund 230) - This fund is used to account for revolving loan activity relating to the City's Neighborhood Revitalization Initiative. Resources are derived from both private and public financing.

Community Development (Fund 231) - This fund is used to account for the programs which are currently participating in the Community Development Block Grant program and the Rental Rehabilitation program. Resources are provided by annual entitlements from Federal Department of Housing and Urban Development.

Housing and Urban Development (HUD) Home Program (Fund 233) - This fund is used to account for the HOME program which provides resources for housing rehabilitation in the Community. Resources are provided by annual entitlements from the Federal Department of Housing and Urban Development.

Housing and Urban Development (HUD) Home Participating Jurisdiction (Fund 239) – This fund is used to account for the HOME program which provides resources for housing rehabilitation in the Community. Resources are provided by annual entitlements received directly from the Federal Department of Housing and Urban Development.

Parking Authority (Fund 240) - This fund is used to account for the operations and maintenance of the City owned parking facilities. The City owns and operates nine parking facilities in the Downtown area. Resources are derived from parking fee service charges.

Parking Repair and Replacement (Fund 241) - This fund is used to account for any major repair or replacement of parking facilities.

Parking Surplus (Fund 242) - This fund is used to account for parking net revenues in excess of that required for operations, maintenance, and debt service.

Revenue Stabilization (Fund 260) – This fund is used to provide a financial cushion in the event of an economic decline or other major loss of revenue sources. This fund is reported as a sub-component of the General Fund and is categorized as committed fund balance.

Baseball Stadium (Fund 268) - This fund is used to account for the operations of the baseball stadium located on the NDSU campus. Resources are derived from private suites.

Opioid Abatement (Fund 280) - This fund is used to account for the payments derived from the National Settlements with opioid manufacturers. The dollars must be used for the abatement of the opioid epidemic.

SPECIAL REVENUE FUNDS - SUMMARY

FUND RANGE: 200-299	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue						
REVENUE						
Property Taxes	917,395	355,000	834,883	907,280	814,009	758,349
Local Sales Tax Revenue	8,843,400	8,670,000	6,661,251	-	-	-
Local Lodging Tax Revenue	3,645,000	3,600,000	3,327,299	3,543,353	3,329,493	2,858,716
Fee Revenue	2,233,000	2,748,000	1,938,104	2,104,435	2,164,944	1,981,688
Federal Grants	1,275,909	1,267,444	1,607,316	2,839,405	12,904,908	10,568,757
Local Grant Revenues	173,311	170,201	195,415	215,859	107,940	92,672
Charges for Services	200,000	200,000	205,000	70,700	171,100	57,500
Transfers In	1,837,048	1,600,200	1,539,874	1,168,485	767,482	770,771
Miscellaneous	1,120,748	1,067,900	1,319,478	2,266,220	1,530,936	1,700,214
REVENUE Total	20,245,811	19,678,745	17,628,620	13,115,737	21,790,812	18,788,667
Revenue Total	20,245,811	19,678,745	17,628,620	13,115,737	21,790,812	18,788,667
Expense						
PERSONNEL EXPENSE						
Salaries	87,531	78,299	-	258,315	421,601	817,201
Benefits	30,867	25,659	-	81,176	126,188	112,356
PERSONNEL EXPENSE Total	118,398	103,958	-	339,491	547,789	929,557
OPERATING EXPENSE						
Other Services	6,858,946	6,921,919	5,898,580	6,152,595	8,735,543	7,757,033
Energy	92,770	85,270	81,732	67,198	82,006	118,866
Repairs & Maintenance	298,122	273,700	204,674	364,873	237,600	297,231
Supplies	142,371	113,765	97,944	142,872	189,491	205,678
Travel/Education	56,225	52,725	66,730	62,821	39,228	125,258
Professional/Admin	224,192	103,225	101,366	88,548	74,438	57,262
Other/Miscellaneous	115,591	93,000	73,345	272,274	233,402	218,763
Transfers Out	11,402,434	10,965,568	6,316,321	3,666,716	10,129,103	6,507,370
Debt Service	838,735	915,590	847,774	1,037,966	959,414	840,279
Miscellaneous	11,310	11,310	10,775	14,643	37,637	18,086
OPERATING EXPENSE Total	20,040,696	19,536,072	13,699,241	11,870,506	20,717,862	16,145,826
CAPITAL EXPENSE						
Capital	-	5,500	949,355	180,484	2,025,084	1,711,518
CAPITAL EXPENSE Total	-	5,500	949,355	180,484	2,025,084	1,711,518
Expense Total	20,159,094	19,645,530	14,648,596	12,390,481	23,290,735	18,786,901

12.31.2025 Ending Fund Balance 6,571,821

2026 Budgeted Revenue 19,678,745
2026 Budgeted Expense 19,645,530

12.31.2026 Budgeted Ending Fund Balance 6,605,036

2027 Budgeted Revenue 20,245,811
2027 Budgeted Expense 20,159,094

12.31.2027 Budgeted Ending Funding Balance 6,691,753

SPECIAL REVENUE FUNDS - DETAIL

City Share of Specials - Fund 202		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Property Taxes							
202 - 0000 - 311.20 - 00	Mobile Home Taxes	-	-	58	-	-	-
202 - 0000 - 319.10 - 00	Delinquent Tax P & I	-	-	673	-	-	-
202 - 1010 - 311.10 - 00	Current Tax Levy	909,968	350,000	827,151	834,466	741,721	691,200
202 - 1010 - 311.40 - 00	Prior Year Levies	7,427	5,000	7,001	6,254	4,859	4,314
Property Taxes Total		917,395	355,000	834,883	840,720	746,580	695,514
Miscellaneous							
202 - 1010 - 361.99 - 00	Miscellaneous -	-	-	-	-	-	1,818
Miscellaneous Total		-	-	-	-	-	1,818
Revenue Total		917,395	355,000	834,883	840,720	746,580	697,332
Expense							
OPERATING EXPENSE							
Other Services							
202 - 1010 - 520.38 - 99	Other Services - Other Services	1,200	1,200	1,200	1,200	1,200	1,200
Other Services Total		1,200	1,200	1,200	1,200	1,200	1,200
Other/Miscellaneous							
202 - 1010 - 520.44 - 11	Rentals - Lease Property Taxes	64,591	62,000	60,883	60,588	54,896	-
Other/Miscellaneous Total		64,591	62,000	60,883	60,588	54,896	-
Debt Service							
202 - 1010 - 520.80 - 12	Debt Service - Special Assessment Princ.	652,506	740,000	603,456	726,604	704,246	648,572
202 - 1010 - 520.80 - 13	Debt Service - Specials - Housing Auth	104,469	107,000	98,472	106,054	105,854	94,517
202 - 1010 - 520.80 - 16	Debt Service - Specials - BID	43,870	30,000	41,352	23,675	48,728	57,548
Debt Service Total		800,845	877,000	743,280	856,333	858,828	800,637
Miscellaneous							
202 - 1010 - 520.68 - 10	Miscellaneous - Miscellaneous	-	-	-	509	-	-
Miscellaneous Total		-	-	-	509	-	-
OPERATING EXPENSE Total		866,636	940,200	805,363	918,630	914,924	801,837
Expense Total		866,636	940,200	805,363	918,630	914,924	801,837

SPECIAL REVENUE FUNDS - DETAIL

Convention & Visitors Bureau - Fund 206		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Local Lodging Tax Revenue							
206 - 7002 - 312.10 - 01	Lodging Taxes - Lodging Taxes 2%	2,430,000	2,400,000	2,225,033	2,362,340	2,219,663	1,905,811
206 - 7002 - 312.10 - 02	Lodging Taxes - Lodging Taxes 1% CVB	1,215,000	1,200,000	1,102,266	1,181,013	1,109,830	952,905
Local Lodging Tax Revenue Total		3,645,000	3,600,000	3,327,299	3,543,353	3,329,493	2,858,716
Miscellaneous							
206 - 0000 - 361.99 - 00	Miscellaneous -	6,000	6,000	3,858	8,057	3,915	-
Miscellaneous Total		6,000	6,000	3,858	8,057	3,915	-
REVENUE Total		3,651,000	3,606,000	3,331,157	3,551,410	3,333,408	2,858,716
Expense							
OPERATING EXPENSE							
Other Services							
206 - 7002 - 461.33 - 90	Other Services - Tourism Services CVB	3,645,000	3,600,000	3,269,104	3,527,243	3,329,081	2,874,665
Other Services Total		3,645,000	3,600,000	3,269,104	3,527,243	3,329,081	2,874,665
Professional/Admin							
206 - 7002 - 461.52 - 10	Insurance - Property Insurance	4,147	6,000	3,702	3,779	3,523	3,313
Professional/Admin Total		4,147	6,000	3,702	3,779	3,523	3,313
Debt Service							
206 - 7002 - 520.80 - 12	Debt Service - Special Assessment Princ.	300	-	272	156	282	473
Debt Service Total		300	-	272	156	282	473
OPERATING EXPENSE Total		3,649,447	3,606,000	3,273,078	3,531,178	3,332,886	2,878,451
Expense Total		3,649,447	3,606,000	3,273,078	3,531,178	3,332,886	2,878,451

SPECIAL REVENUE FUNDS - DETAIL

Regional Training Center - Fund 208		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Local Grant Revenues							
208 - 5068 - 337.10 - 00	Operating Grants -	40,999	40,999	40,999	40,999	40,999	40,999
Local Grant Revenues Total		40,999	40,999	40,999	40,999	40,999	40,999
Transfers In							
208 - 0000 - 391.10 - 00	General Fund -	-	-	-	33,545	-	-
208 - 5068 - 391.10 - 00	General Fund -	33,000	-	33,545	-	67,090	-
Transfers In Total		33,000	-	33,545	33,545	67,090	-
Miscellaneous							
208 - 5068 - 361.99 - 00	Miscellaneous -	30,000	30,000	34,050	39,825	28,084	26,405
Miscellaneous Total		30,000	30,000	34,050	39,825	28,084	26,405
Revenue Total		103,999	70,999	108,594	114,369	136,173	67,404
Expense							
OPERATING EXPENSE							
Other Services							
208 - 5068 - 411.38 - 99	Other Services - Other Services	15,000	15,000	19,635	15,980	25,355	9,487
208 - 5068 - 411.42 - 05	Cleaning Services - Custodial Services	3,500	4,800	3,389	4,800	4,800	4,800
Other Services Total		18,500	19,800	23,024	20,780	30,155	14,287
Energy							
208 - 5068 - 411.41 - 05	Utility Services - Water and Sewer	1,300	1,300	1,681	1,532	1,076	1,155
208 - 5068 - 411.62 - 50	Energy - Natural Gas	8,500	1,000	8,321	3,293	7,806	10,410
208 - 5068 - 411.62 - 51	Energy - Electricity	11,000	11,000	10,245	8,914	9,947	10,201
Energy Total		20,800	13,300	20,247	13,739	18,829	21,766
Repairs & Maintenance							
208 - 5068 - 411.43 - 10	Repair and Maintenance - Building Repairs	-	-	-	16,570	32,053	-
208 - 5068 - 411.43 - 20	Repair and Maintenance - General Equip Repair	8,000	8,000	9,623	690	2,253	7,830
208 - 5068 - 411.43 - 50	Repair and Maintenance - Maintenance Service Cont.	-	-	-	8,433	367	-
Repairs & Maintenance Total		8,000	8,000	9,623	25,693	34,673	7,830
Supplies							
208 - 5068 - 411.61 - 40	General Supplies - General Supplies	2,500	2,500	2,725	2,260	2,418	1,725
208 - 5068 - 411.61 - 41	General Supplies - Small Tools	18,799	18,799	3,563	-	72,871	24,290
208 - 5068 - 411.61 - 45	General Supplies - Janitorial Supplies	500	500	219	244	279	268
Supplies Total		21,799	21,799	6,507	2,504	75,568	26,283
Travel/Education							
208 - 5068 - 411.59 - 50	Education - City Wide Training	-	250	-	-	-	-
Travel/Education Total		-	250	-	-	-	-
Professional/Admin							
208 - 5068 - 411.52 - 10	Insurance - Property Insurance	1,160	850	1,045	965	889	808
Professional/Admin Total		1,160	850	1,045	965	889	808
Miscellaneous							
208 - 5068 - 411.68 - 10	Miscellaneous - Miscellaneous	7,000	7,000	1,578	125	-	11,534
Miscellaneous Total		7,000	7,000	1,578	125	-	11,534
OPERATING EXPENSE Total		77,259	70,999	62,024	63,806	160,114	82,508
CAPITAL EXPENSE							
Capital							
208 - 5068 - 411.72 - 25	Buildings - Building Improvement	-	-	-	-	114,607	38,202
CAPITAL EXPENSE Total		-	-	-	-	114,607	38,202
Expense Total		77,259	70,999	62,024	63,806	274,721	120,710

SPECIAL REVENUE FUNDS - DETAIL

Court Forfeits - Fund 215		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Federal Grants							
215 - 5037 - 331.13 - 50	Capital - Direct Assist. - Department of Justice	-	-	124,938	20,496	-	-
Federal Grants Total		-	-	124,938	20,496	-	-
Miscellaneous							
215 - 5034 - 351.10 - 04	Court Related - Court Forfeits	20,000	20,000	15,420	54,658	126,003	429,754
215 - 5034 - 362.40 - 00	Other Asset Sales -	-	-	-	1,524	19,523	7,513
215 - 5034 - 393.75 - 00	Subscription Proceeds -	-	-	-	194,961	-	-
Miscellaneous Total		20,000	20,000	15,420	251,143	145,526	437,267
Revenue Total		20,000	20,000	140,358	271,639	145,526	437,267
Expense							
OPERATING EXPENSE							
Other Services							
215 - 5034 - 411.38 - 99	Other Services - Other Services	-	-	912	9,970	14,367	188,606
Other Services Total		-	-	912	9,970	14,367	188,606
Supplies							
215 - 5034 - 411.61 - 40	General Supplies - General Supplies	-	-	-	-	-	19,180
215 - 5037 - 411.61 - 40	General Supplies - General Supplies	-	-	-	-	3,547	-
Supplies Total		-	-	-	-	3,547	19,180
Travel/Education							
215 - 5034 - 411.59 - 50	Education - City Wide Training	-	-	-	-	-	11,797
Travel/Education Total		-	-	-	-	-	11,797
Other/Miscellaneous							
215 - 5034 - 411.44 - 97	Rentals - Subscriptions - GASB 96	-	-	-	194,961	-	-
Other/Miscellaneous Total		-	-	-	194,961	-	-
Debt Service							
215 - 5034 - 411.80 - 21	Debt Service - Interest on Other Debt	-	-	-	2,071	-	-
215 - 5034 - 411.80 - 92	Debt Service - Subscription Principal	-	-	-	97,929	-	-
Debt Service Total		-	-	-	100,000	-	-
OPERATING EXPENSE Total		-	-	912	304,931	17,914	219,583
CAPITAL EXPENSE							
Capital							
215 - 5034 - 411.74 - 10	Capital Outlay - Machinery & Equip	-	-	16,692	27,508	165,452	-
215 - 5034 - 411.74 - 11	Capital Outlay - Computer Equip	-	-	-	-	-	11,627
215 - 5037 - 411.74 - 10	Capital Outlay - Machinery & Equip	-	-	51,000	-	104	-
CAPITAL EXPENSE Total		-	-	67,692	27,508	165,556	11,627
Expense Total		-	-	68,604	332,439	183,470	231,210

SPECIAL REVENUE FUNDS - DETAIL

SWAT - Fund 216		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Federal Grants							
216 - 0000 - 331.14 - 50	Indirect Passthrough - Cap - NDDes	-	-	732,421	-	86,000	-
Federal Grants Total		-	-	732,421	-	86,000	-
Local Grant Revenues							
216 - 5016 - 337.26 - 00	SWAT Team Entities Fee -	65,312	62,202	78,240	71,719	58,134	51,673
216 - 5016 - 337.26 - 01	SWAT Team Entities Fee - Entities Share of Capital	-	-	11,719	35,854	8,807	-
Local Grant Revenues Total		65,312	62,202	89,959	107,573	66,941	51,673
Transfers In							
216 - 5016 - 391.10 - 00	General Fund -	96,763	60,727	57,835	93,538	48,443	45,401
Transfers In Total		96,763	60,727	57,835	93,538	48,443	45,401
Miscellaneous							
216 - 5016 - 361.99 - 00	Miscellaneous -	-	-	2,759	2,234	1,156	-
216 - 5016 - 362.20 - 00	Sales of Fixed Assets -	-	-	-	-	2,032	4,716
216 - 5016 - 365.10 - 00	Local Funds - Donations -	-	-	22,555	7,412	1,000	200
Miscellaneous Total		-	-	25,314	9,646	4,188	4,916
Revenue Total		162,075	122,929	905,529	210,757	205,572	101,990
Expense							
OPERATING EXPENSE							
Other Services							
216 - 5016 - 411.38 - 99	Other Services - Other Services	3,750	3,750	1,600	2,640	1,440	2,464
Other Services Total		3,750	3,750	1,600	2,640	1,440	2,464
Energy							
216 - 5016 - 411.62 - 10	Energy - Gasoline	1,000	1,000	1,064	796	413	443
216 - 5016 - 411.62 - 11	Energy - Diesel Fuel	5,000	5,000	3,996	4,536	5,456	4,696
Energy Total		6,000	6,000	5,060	5,332	5,869	5,139
Repairs & Maintenance							
216 - 5016 - 411.43 - 20	Repair and Maintenance - General Equip Repair	200	200	-	176	-	-
216 - 5016 - 411.43 - 31	Repair and Maintenance - City Mechanic Services	2,500	2,500	7,393	1,518	2,196	4,180
Repairs & Maintenance Total		2,700	2,700	7,393	1,694	2,196	4,180
Supplies							
216 - 5016 - 411.61 - 30	General Supplies - Vehicle Repair Supplies	3,000	3,000	3,365	1,866	3,312	2,921
216 - 5016 - 411.61 - 40	General Supplies - General Supplies	73,872	69,966	82,831	110,275	75,909	56,316
216 - 5016 - 411.64 - 10	Clothing - Uniforms / Clothing	1,000	1,000	342	-	-	-
Supplies Total		77,872	73,966	86,538	112,141	79,221	59,237
Travel/Education							
216 - 5016 - 411.59 - 50	Education - City Wide Training	26,250	25,000	29,904	21,405	21,554	28,952
Travel/Education Total		26,250	25,000	29,904	21,405	21,554	28,952
Professional/Admin							
216 - 5016 - 411.52 - 10	Insurance - Property Insurance	2,708	2,579	2,364	1,304	-	-
216 - 5016 - 411.52 - 20	Insurance - Automobile Liability	6,520	5,659	5,390	4,508	3,673	-
216 - 5016 - 411.53 - 20	Communications - Cellular Phone Service	1,200	1,200	969	990	989	990
216 - 5016 - 411.53 - 60	Communications - Other Communications	1,975	1,975	1,755	1,775	1,773	1,774
Professional/Admin Total		12,403	11,413	10,478	8,577	6,435	2,764
Miscellaneous							
216 - 5016 - 411.68 - 10	Miscellaneous - Miscellaneous	100	100	-	-	-	-
Miscellaneous Total		100	100	-	-	-	-
OPERATING EXPENSE Total		129,075	122,929	140,973	151,789	116,715	102,736

SPECIAL REVENUE FUNDS - DETAIL

SWAT - Fund 216		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
CAPITAL EXPENSE							
Capital							
216 - 5016 - 411.74 - 10	Capital Outlay - Machinery & Equip	-	-	732,421	68,543	93,864	-
CAPITAL EXPENSE Total		-	-	732,421	68,543	93,864	-
Expense Total		129,075	122,929	873,394	220,332	210,579	102,736

SPECIAL REVENUE FUNDS - DETAIL

Skyway Maintenance - Fund 219		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Miscellaneous							
219 - 1050 - 355.10 - 00	Certified Collections -	160,000	160,000	147,717	123,590	76,026	83,240
219 - 1050 - 355.20 - 01	Uncertified Collections - Principal on Specials	-	-	11,991	12,283	11,745	9,034
219 - 1050 - 361.18 - 00	Insurance Proceeds -	-	-	-	-	-	12,180
Miscellaneous Total		160,000	160,000	159,708	135,873	87,771	104,454
Revenue Total		160,000	160,000	159,708	135,873	87,771	104,454
Expense							
OPERATING EXPENSE							
Other Services							
219 - 1050 - 461.38 - 61	Other Services - Security Services	10,500	10,500	9,300	9,726	9,152	8,870
219 - 1050 - 461.42 - 05	Cleaning Services - Custodial Services	32,000	37,000	28,048	33,598	31,766	25,161
Other Services Total		42,500	47,500	37,348	43,324	40,918	34,031
Energy							
219 - 1050 - 461.62 - 50	Energy - Natural Gas	25,000	25,000	18,426	12,819	21,007	29,169
219 - 1050 - 461.62 - 51	Energy - Electricity	22,970	22,970	22,231	19,868	20,892	22,984
Energy Total		47,970	47,970	40,657	32,687	41,899	52,153
Repairs & Maintenance							
219 - 1050 - 461.43 - 10	Repair and Maintenance - Building Repairs	19,000	23,000	14,674	20,645	11,069	28,109
219 - 1050 - 461.43 - 20	Repair and Maintenance - General Equip Repair	3,500	6,000	1,906	5,454	175	336
219 - 1050 - 461.43 - 50	Repair and Maintenance - Maintenance Service Cont.	4,000	1,000	1,029	5,097	4,212	1,025
Repairs & Maintenance Total		26,500	30,000	17,609	31,196	15,456	29,470
Professional/Admin							
219 - 1050 - 461.52 - 10	Insurance - Property Insurance	7,836	8,283	6,751	6,235	5,738	5,211
Professional/Admin Total		7,836	8,283	6,751	6,235	5,738	5,211
OPERATING EXPENSE Total		124,806	133,753	102,365	113,442	104,011	120,865
CAPITAL EXPENSE							
Capital							
219 - 1050 - 461.74 - 10	Capital Outlay - Machinery & Equip	-	-	-	-	44,365	-
219 - 1050 - 461.74 - 30	Capital Outlay - Furniture & Fixtures	-	-	76,632	9,500	-	-
CAPITAL EXPENSE Total		-	-	76,632	9,500	44,365	-
Expense Total		124,806	133,753	178,997	122,942	148,376	120,865

SPECIAL REVENUE FUNDS - DETAIL

Downtown Business Improvement District - Fund 221		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Transfers In							
221 - 1060 - 391.10 - 00	General Fund -	70,000	70,000	35,000	70,000	70,000	43,000
	Transfers In Total	70,000	70,000	35,000	70,000	70,000	43,000
Miscellaneous							
221 - 1050 - 355.10 - 00	Certified Collections -	-	-	-	21,877	-	-
221 - 1060 - 355.10 - 00	Certified Collections -	772,848	720,000	728,484	707,015	630,642	551,899
221 - 1060 - 355.20 - 01	Uncertified Collections - Principal on Specials	35,000	35,000	57,637	35,167	36,540	29,522
	Miscellaneous Total	807,848	755,000	786,121	764,059	667,182	581,421
Revenue Total		877,848	825,000	821,121	834,059	737,182	624,421
Expense							
OPERATING EXPENSE							
Other Services							
221 - 1060 - 462.38 - 99	Other Services - Other Services	807,849	735,000	765,000	747,126	700,439	646,018
	Other Services Total	807,849	735,000	765,000	747,126	700,439	646,018
Energy							
221 - 1060 - 462.41 - 05	Utility Services - Water and Sewer	-	-	-	-	1,372	1,811
	Energy Total	-	-	-	-	1,372	1,811
Repairs & Maintenance							
221 - 1060 - 462.43 - 50	Repair and Maintenance - Maintenance Service Cont.	70,000	90,000	69,571	77,560	51,792	11,099
	Repairs & Maintenance Total	70,000	90,000	69,571	77,560	51,792	11,099
OPERATING EXPENSE Total		877,849	825,000	834,571	824,686	753,603	658,928
Expense Total		877,849	825,000	834,571	824,686	753,603	658,928

SPECIAL REVENUE FUNDS - DETAIL

Red River Valley UAS - Fund 222		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Local Grant Revenues							
222 - 0000 - 337.28 - 00	RRVUAS Entities Fee -	27,000	27,000	24,000	24,000	-	-
Local Grant Revenues Total		27,000	27,000	24,000	24,000	-	-
Transfers In							
222 - 0000 - 391.10 - 00	General Fund -	18,000	18,000	16,000	39,873	-	-
Transfers In Total		18,000	18,000	16,000	39,873	-	-
Revenue Total		45,000	45,000	40,000	63,873	-	-
Expense							
OPERATING EXPENSE							
Other Services							
222 - 4025 - 412.38 - 99	Other Services - Other Services	7,500	7,500	3,350	10	-	-
Other Services Total		7,500	7,500	3,350	10	-	-
Repairs & Maintenance							
222 - 4025 - 412.43 - 20	Repair and Maintenance - General Equip Repair	500	500	376	-	-	-
Repairs & Maintenance Total		500	500	376	-	-	-
Supplies							
222 - 4025 - 412.61 - 40	General Supplies - General Supplies	2,000	2,000	348	1,932	-	-
222 - 4025 - 412.61 - 41	General Supplies - Small Tools	6,500	6,500	13	679	-	-
Supplies Total		8,500	8,500	361	2,611	-	-
Travel/Education							
222 - 4025 - 412.59 - 10	Education - Due & Membership Instate	1,000	1,000	10	847	-	-
222 - 4025 - 412.59 - 21	Education - Seminar & Conf. Outstate	4,000	4,000	9,669	-	-	-
Travel/Education Total		5,000	5,000	9,679	847	-	-
Professional/Admin							
222 - 4025 - 412.53 - 20	Communications - Cellular Phone Service	1,000	1,000	1,441	1,441	-	-
Professional/Admin Total		1,000	1,000	1,441	1,441	-	-
Other/Miscellaneous							
222 - 4025 - 412.44 - 20	Rentals - Equip & Vehicle Rent	17,000	17,000	-	-	-	-
Other/Miscellaneous Total		17,000	17,000	-	-	-	-
OPERATING EXPENSE Total		39,500	39,500	15,207	4,909	-	-
CAPITAL EXPENSE							
Capital							
222 - 4025 - 412.74 - 10	Capital Outlay - Machinery & Equip	-	5,500	33,308	-	-	-
CAPITAL EXPENSE Total		-	5,500	33,308	-	-	-
Expense Total		39,500	45,000	48,515	4,909	-	-

SPECIAL REVENUE FUNDS - DETAIL

Public Safety Sales Tax - Fund 226		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Local Sales Tax Revenue							
226 - 0000 - 313.10 - 00	Local Sales Tax -	8,843,400	8,670,000	6,661,251	-	-	-
Local Sales Tax Revenue Total		8,843,400	8,670,000	6,661,251	-	-	-
Revenue Total		8,843,400	8,670,000	6,661,251	-	-	-
Expense							
OPERATING EXPENSE							
Transfers Out							
226 - 9001 - 555.90 - 10	Transfer To Other Funds - To General Fund	6,168,838	5,878,917	1,600,055	-	-	-
226 - 9001 - 555.90 - 20	Transfer To Other Funds - To Special Revenue Funds	969,818	638,447	949,196	-	-	-
226 - 9001 - 555.90 - 40	Transfer To Other Funds - To Capital Project Fund	1,530,000	1,762,650	1,022,416	-	-	-
Transfers Out Total		8,668,656	8,280,014	3,571,667	-	-	-
OPERATING EXPENSE Total		8,668,656	8,280,014	3,571,667	-	-	-
Expense Total		8,668,656	8,280,014	3,571,667	-	-	-

SPECIAL REVENUE FUNDS - DETAIL

Public Safety Sales Tax Reserve - Fund 227		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Transfers In							
227 - 0000 - 391.20 - 04	From Special Revenue - Public Safety Sales Tax	969,818	638,447	949,196	-	-	-
Transfers In Total		969,818	638,447	949,196	-	-	-
Revenue Total		969,818	638,447	949,196	-	-	-

SPECIAL REVENUE FUNDS - DETAIL

NRI Loan Program - Fund 230		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Miscellaneous							
230 - 0000 - 361.21 - 03	Planning Grant Programs - Fees	7,000	7,000	4,400	7,600	8,400	6,000
230 - 0000 - 361.99 - 00	Miscellaneous -	-	-	-	509	-	-
Miscellaneous Total		7,000	7,000	4,400	8,109	8,400	6,000
Revenue Total		7,000	7,000	4,400	8,109	8,400	6,000
Expense							
OPERATING EXPENSE							
Debt Service							
230 - 2010 - 520.80 - 12	Debt Service - Special Assessment Princ.	2,730	2,730	-	-	10,631	2,730
230 - 2010 - 520.80 - 16	Debt Service - Specials - BID	60	60	-	-	60	59
Debt Service Total		2,790	2,790	-	-	10,691	2,789
Miscellaneous							
230 - 2010 - 483.68 - 10	Miscellaneous - Miscellaneous	210	210	209	70	93	2,955
230 - 2014 - 483.68 - 10	Miscellaneous - Miscellaneous	4,000	4,000	8,988	9,787	2,782	3,597
Miscellaneous Total		4,210	4,210	9,197	9,857	2,875	6,552
OPERATING EXPENSE Total		7,000	7,000	9,197	9,857	13,566	9,341
CAPITAL EXPENSE							
Capital							
230 - 2014 - 483.72 - 30	Buildings - New Construction	-	-	-	-	38,961	-
CAPITAL EXPENSE Total		-	-	-	-	38,961	-
Expense Total		7,000	7,000	9,197	9,857	52,527	9,341

SPECIAL REVENUE FUNDS - DETAIL

Community Development - Fund 231		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Federal Grants							
231 - 2020 - 331.11 - 10	Operating - Direct Assist - Community Dev Block Grant	823,465	822,824	688,075	211,858	1,405,791	382,176
231 - 2020 - 331.11 - 94	Operating - Direct Assist - CARES Funding - CDBG	-	-	2,218	52,875	213,841	394,985
Federal Grants Total		828,465	822,824	690,293	264,733	1,619,632	777,161
Miscellaneous							
231 - 2020 - 361.60 - 00	Loans Repayments -	2,000	2,000	-	35,258	-	1,070
231 - 2020 - 361.99 - 00	Miscellaneous -	2,900	2,900	-	-	-	15,000
Miscellaneous Total		4,900	4,900	-	35,258	-	16,070
Revenue Total		833,365	827,724	690,293	299,991	1,619,632	793,231
Expense							
PERSONNEL EXPENSE							
Salaries							
231 - 2020 - 481.11 - 00	Full Time Staff -	-	-	-	-	93,733	91,685
231 - 2020 - 481.11 - 02	Full Time Staff - Full Time Banked Sick	-	-	-	-	-	1,170
231 - 6013 - 451.11 - 00	Full Time Staff -	-	-	-	-	-	490
Salaries Total		-	-	-	-	93,733	93,345
Benefits							
231 - 2020 - 481.20 - 01	Employee Benefits - Health Insurance	-	-	-	-	9,132	9,154
231 - 2020 - 481.20 - 03	Employee Benefits - Dental Insurance	-	-	-	-	614	642
231 - 2020 - 481.20 - 04	Employee Benefits - Long Term Disability	-	-	-	-	199	196
231 - 2020 - 481.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	-	5,620	5,618
231 - 2020 - 481.21 - 02	Employee Benefits - Medicare 1.45%	-	-	-	-	1,314	1,314
231 - 2020 - 481.22 - 04	Pension Benefits - NDPERS Pension	-	-	-	-	7,742	7,573
231 - 2020 - 481.22 - 05	Pension Benefits - NDPERS & City Pension	-	-	-	-	698	715
231 - 2020 - 481.25 - 00	Workers Compensation -	-	-	-	26	74	97
231 - 6013 - 451.20 - 01	Employee Benefits - Health Insurance	-	-	-	-	-	115
231 - 6013 - 451.20 - 03	Employee Benefits - Dental Insurance	-	-	-	-	-	4
231 - 6013 - 451.20 - 04	Employee Benefits - Long Term Disability	-	-	-	-	-	1
231 - 6013 - 451.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	-	-	27
231 - 6013 - 451.21 - 02	Employee Benefits - Medicare 1.45%	-	-	-	-	-	6
231 - 6013 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%	-	-	-	-	-	40
Benefits Total		-	-	-	26	25,393	25,502
PERSONNEL EXPENSE Total		-	-	-	26	119,126	118,847
OPERATING EXPENSE							
Other Services							
231 - 2020 - 481.33 - 18	Other Services - Grant Payments	720,420	720,679	514,535	129,326	788,994	668,693
231 - 2020 - 481.38 - 99	Other Services - Professional Services	2,000	2,000	1,000	-	-	-
Other Services Total		722,420	722,679	515,535	129,326	788,994	668,693
Travel/Education							
231 - 2020 - 481.57 - 60	Out of State Travel - Out of State Travel Exp	1,500	1,500	5,332	5,329	-	-
231 - 2020 - 481.59 - 11	Education - Dues/Membership Outstate	1,545	1,545	1,545	1,545	1,545	1,545
231 - 2020 - 481.59 - 20	Education - Seminar & Conf. Instate	700	700	-	231	-	1,082
231 - 2020 - 481.59 - 21	Education - Seminar & Conf. Outstate	500	500	-	2,292	1,082	-
231 - 2020 - 481.59 - 30	Education - Reference Materials	400	400	-	-	-	-
Travel/Education Total		4,645	4,645	6,877	9,397	2,627	2,627
Professional/Admin							
231 - 2020 - 481.54 - 10	Advertising - Legal Publications	400	400	420	236	264	534
Professional/Admin Total		400	400	420	236	264	534

SPECIAL REVENUE FUNDS - DETAIL

Community Development - Fund 231		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Transfers Out							
231 - 2020 - 555.90 - 10	Transfer To Other Funds - To General Fund	100,000	100,000	167,141	102,134	-	-
Transfers Out Total		100,000	100,000	167,141	102,134	-	-
OPERATING EXPENSE Total		827,465	827,724	689,973	241,093	791,885	671,854
CAPITAL EXPENSE							
Capital							
231 - 2020 - 481.72 - 10	Buildings - Buildings Purchased	-	-	-	-	756,695	-
231 - 2020 - 481.74 - 12	Capital Outlay - Computer Software	-	-	320	168	-	-
CAPITAL EXPENSE Total		-	-	320	168	756,695	-
Expense Total		827,465	827,724	690,293	241,287	1,667,706	790,701

SPECIAL REVENUE FUNDS - DETAIL

HUD Home Program - Fund 233		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Miscellaneous							
233 - 2032 - 361.60 - 00 Loans Repayments -		10,000	10,000	-	-	5,000	-
Miscellaneous Total		10,000	10,000	-	-	5,000	-
Revenue Total		10,000	10,000	-	-	5,000	-

SPECIAL REVENUE FUNDS - DETAIL

HUD Hom Participating Jurisdiction - Fund 239		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Federal Grants							
239 - 2032 - 331.11 - 11	Operating - Direct Assist - HUD Home Grants	447,444	444,620	59,664	266,773	863,640	450,325
Federal Grants Total		447,444	444,620	59,664	266,773	863,640	450,325
Miscellaneous							
239 - 2032 - 361.60 - 00	Loans Repayments -	75,000	75,000	67,684	52,420	138,971	64,665
Miscellaneous Total		75,000	75,000	67,684	52,420	138,971	64,665
Revenue Total		522,444	519,620	127,348	319,193	1,002,611	514,990
Expense							
PERSONNEL EXPENSE							
Salaries							
239 - 2032 - 482.11 - 00	Full Time Staff -	-	-	-	-	25,650	25,719
239 - 2032 - 482.11 - 02	Full Time Staff - Full Time Banked Sick	-	-	-	-	-	585
Salaries Total		-	-	-	-	25,650	26,304
Benefits							
239 - 2032 - 482.20 - 01	Employee Benefits - Health Insurance	-	-	-	-	2,275	2,367
239 - 2032 - 482.20 - 03	Employee Benefits - Dental Insurance	-	-	-	-	153	161
239 - 2032 - 482.20 - 04	Employee Benefits - Long Term Disability	-	-	-	-	54	55
239 - 2032 - 482.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	-	1,520	1,586
239 - 2032 - 482.21 - 02	Employee Benefits - Medicare 1.45%	-	-	-	-	356	371
239 - 2032 - 482.22 - 04	Pension Benefits - NDPERS Pension 5.12%	-	-	-	-	2,119	2,125
239 - 2032 - 482.22 - 05	Pension Benefits - NDPERS/City Pension .88%	-	-	-	-	349	357
239 - 2032 - 482.25 - 00	Workers Compensation -	-	-	-	-	13	24
Benefits Total		-	-	-	-	6,839	7,046
PERSONNEL EXPENSE Total		-	-	-	-	32,489	33,350
OPERATING EXPENSE							
Other Services							
239 - 2032 - 482.33 - 14	Other Services - HOME Grant Payments	445,314	517,490	56,430	203,296	1,005,092	590,002
Other Services Total		445,314	517,490	56,430	203,296	1,005,092	590,002
Travel/Education							
239 - 2032 - 482.57 - 60	Out of State Travel - Out of State Travel Exp	2,000	2,000	538	8,142	2,777	1,469
239 - 2032 - 482.59 - 10	Education - Due & Membership Instate	130	130	137	122	140	138
239 - 2032 - 482.59 - 20	Education - Seminar & Conf. Instate	-	-	-	-	-	361
239 - 2032 - 482.59 - 21	Education - Seminar & Conf. Outstate	-	-	-	-	1,082	-
Travel/Education Total		2,130	2,130	675	8,264	3,999	1,968
OPERATING EXPENSE Total		447,444	519,620	57,105	211,560	1,009,091	591,970
Expense Total		447,444	519,620	57,105	211,560	1,041,580	625,320

SPECIAL REVENUE FUNDS - DETAIL

Parking Authority - Fund 240		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Fee Revenue							
240 - 2101 - 363.50 - 13	Parking Authority - Citywide Parking Permits	25,000	25,000	13,775	15,940	14,855	27,652
240 - 2101 - 363.51 - 02	Parking Ramps - Civic Center Ramp	519,000	519,000	497,940	471,589	476,463	408,932
240 - 2101 - 363.51 - 03	Parking Ramps - Robert Street Ramp	867,000	867,000	722,965	744,744	793,394	706,352
240 - 2101 - 363.51 - 04	Parking Ramps - GTC Underground Ramp	-	48,000	40,292	49,059	45,602	44,381
240 - 2101 - 363.51 - 05	Parking Ramps - Mercantile Ramp	489,000	489,000	388,942	414,710	365,280	335,535
240 - 2101 - 363.51 - 06	Parking Ramps - NP Ramp	100,000	400,000	2,868	-	-	-
240 - 2101 - 363.52 - 01	Surface Parking Lots - NP Avenue	-	-	949	44,975	128,219	153,564
240 - 2101 - 363.52 - 02	Surface Parking Lots - Main Avenue	24,000	24,000	-	44,495	30,131	-
240 - 2101 - 363.52 - 03	Surface Parking Lots - 4th Street Lot	-	167,000	82,042	122,039	125,679	125,117
240 - 2101 - 363.52 - 04	Surface Parking Lots - 3rd Street Lot	182,000	182,000	161,680	179,188	165,721	163,854
240 - 2101 - 363.52 - 09	Surface Parking Lots - C1	10,000	10,000	12,623	2,864	5,369	6,090
240 - 2101 - 363.52 - 10	Surface Parking Lots - C2	17,000	17,000	14,028	14,832	14,231	10,211
Fee Revenue Total		2,233,000	2,748,000	1,938,104	2,104,435	2,164,944	1,981,688
Transfers In							
240 - 2101 - 391.30 - 00	From Debt Service -	-	-	-	214,746	257,486	61,715
240 - 2101 - 391.30 - 01	From Debt Service - ROCO Ramp TIF Revenue	311,675	457,205	195,264	-	-	15,129
240 - 2101 - 391.30 - 04	From Debt Service - Mercantile TIF Revenue	52,803	59,782	53,575	-	-	-
240 - 2101 - 391.30 - 05	From Debt Service - NP Lot TIF Revenue	179,989	191,039	25,459	-	-	-
240 - 2101 - 391.40 - 00	From Capital Project -	-	-	-	450,000	-	-
Transfers In Total		544,467	708,026	274,298	664,746	257,486	76,844
Miscellaneous							
240 - 0000 - 360.99 - 00	LEASES - INTEREST -	-	-	-	72,767	43,152	-
240 - 0000 - 361.85 - 99	Lease/Rental Payments - LEASE REVENUE	-	-	-	133,925	89,284	-
240 - 0000 - 393.70 - 00	Capital Lease Proceeds -	-	-	-	-	-	192,501
240 - 0000 - 393.75 - 00	Subscription Proceeds -	-	-	-	-	177,343	-
240 - 2101 - 361.99 - 00	Miscellaneous -	-	-	-	-	2	62
240 - 2101 - 362.20 - 00	Sales of Fixed Assets -	-	-	-	-	-	4,000
Miscellaneous Total		-	-	-	206,692	309,781	196,563
Revenue Total		2,777,467	3,456,026	2,212,402	2,975,873	2,732,211	2,255,095
Expense							
PERSONNEL EXPENSE							
Salaries							
240 - 2101 - 492.11 - 00	Full Time Staff -	-	-	-	-	64,739	61,556
240 - 2101 - 492.11 - 01	Full Time Staff - Full Time - OT	-	-	-	-	24	20
240 - 2101 - 492.11 - 02	Full Time Staff - Full Time Banked Sick	-	-	-	-	1,159	1,429
Salaries Total		-	-	-	-	65,922	63,005
Benefits							
240 - 2101 - 492.20 - 01	Employee Benefits - Health Insurance	-	-	-	-	9,310	9,031
240 - 2101 - 492.20 - 03	Employee Benefits - Dental Insurance	-	-	-	-	307	321
240 - 2101 - 492.20 - 04	Employee Benefits - Long Term Disability	-	-	-	-	138	131
240 - 2101 - 492.20 - 05	Employee Benefits - Auto Allowance	-	-	-	-	89	90
240 - 2101 - 492.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	-	3,896	3,682
240 - 2101 - 492.21 - 02	Employee Benefits - Medicare 1.45%	-	-	-	-	911	863
240 - 2101 - 492.22 - 04	Pension Benefits - NDPERS Pension	-	-	-	-	5,348	5,072
240 - 2101 - 492.22 - 05	Pension Benefits - NDPERS & City Pension	-	-	-	-	999	957
240 - 2101 - 492.25 - 00	Workers Compensation -	-	-	-	-	19	123
Benefits Total		-	-	-	-	21,017	20,270

SPECIAL REVENUE FUNDS - DETAIL

Parking Authority - Fund 240		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
PERSONNEL EXPENSE Total		-	-	-	-	86,939	83,275
OPERATING EXPENSE							
Other Services							
240 - 2101 - 492.33 - 80	Other Services - Security Services	55,000	50,000	42,229	39,334	44,723	49,558
240 - 2101 - 492.33 - 97	Other Services - Parking Enforcement	85,400	15,000	13,550	15,486	15,486	14,336
240 - 2101 - 492.34 - 36	Technical Services - Credit Card Fees	32,560	10,000	9,199	8,520	9,964	6,417
240 - 2101 - 492.34 - 85	Technical Services - Smart Energy - Roco Ramp	1,200	-	1,200	1,200	1,200	13,200
240 - 2101 - 492.38 - 79	Other Services - Condo Assoc Fees	245,000	205,000	192,895	188,264	140,298	111,600
240 - 2101 - 492.38 - 80	Other Services - Management Services	42,600	-	-	-	-	-
240 - 2101 - 492.38 - 85	Other Services - Parking Lot Services	517,953	810,000	822,439	834,459	863,913	787,578
240 - 2101 - 492.38 - 99	Other Services - Other Services	7,200	-	-	-	-	-
Other Services Total		987,913	1,090,000	1,081,522	1,087,263	1,075,584	982,689
Energy							
240 - 2101 - 492.62 - 51	Energy - Electricity	15,000	15,000	14,590	13,213	14,037	17,657
Energy Total		15,000	15,000	14,590	13,213	14,037	17,657
Repairs & Maintenance							
240 - 2101 - 492.43 - 10	Repair and Maintenance - Building Repairs	11,400	6,000	4,284	5,551	7,608	5,450
240 - 2101 - 492.43 - 20	Repair and Maintenance - General Equip Repair	5,000	2,000	5,015	9,107	5,890	6,198
240 - 2101 - 492.43 - 50	Repair and Maintenance - Maintenance Service Cont.	62,400	24,000	-	-	-	12,000
240 - 2101 - 492.43 - 90	Repair and Maintenance - Other Repairs	500	500	935	1,030	795	-
Repairs & Maintenance Total		79,300	32,500	10,234	15,688	14,293	23,648
Supplies							
240 - 2101 - 492.61 - 40	General Supplies - General Supplies	25,200	500	44	38	44	80
Supplies Total		25,200	500	44	38	44	80
Travel/Education							
240 - 2101 - 492.57 - 60	Out of State Travel - Out of State Travel Exp	2,500	-	2,278	2,362	-	-
240 - 2101 - 492.59 - 11	Education - Dues/Membership Outstate	1,200	1,200	720	695	-	1,295
240 - 2101 - 492.59 - 21	Education - Seminar & Conf. Outstate	-	-	899	1,059	-	-
Travel/Education Total		3,700	1,200	3,897	4,116	-	1,295
Professional/Admin							
240 - 2101 - 492.52 - 10	Insurance - Property Insurance	56,909	55,000	58,013	45,513	35,856	17,750
240 - 2101 - 492.52 - 30	Insurance - General Liability	31,243	2,779	2,647	2,640	2,855	5,646
240 - 2101 - 492.53 - 60	Communications - Other Communications	87,516	-	-	-	-	-
240 - 2101 - 492.55 - 10	Printing & Publishing - Custom Printed Forms	4,200	-	3,542	-	2,970	2,870
Professional/Admin Total		179,868	57,779	64,202	48,153	41,681	26,266
Other/Miscellaneous							
240 - 2101 - 492.44 - 10	Rentals - Land and Building Rents	22,000	2,000	687	972	1,149	647
240 - 2101 - 492.44 - 97	Rentals - Subscriptions - GASB 96	-	-	-	-	177,343	-
240 - 2101 - 492.44 - 99	Rentals - LEASES	-	-	-	-	-	192,501
240 - 2101 - 492.69 - 10	Bad Debts - Bad Debts	-	-	-	-	14	-
Other/Miscellaneous Total		22,000	2,000	687	972	178,506	193,148
Transfers Out							
240 - 2101 - 555.90 - 21	Transfer To Other Funds - To Rep & Mntce Fd 241	105,000	105,000	100,000	105,000	100,000	400,000
240 - 2101 - 555.90 - 30	Transfer To Other Funds - To Debt Service Funds	2,328,778	2,280,554	2,205,723	1,250,922	1,747,346	939,530
240 - 2101 - 555.90 - 31	Transfer To Other Funds - To DS Parking Bnd Fd 394	200,000	200,000	200,000	200,000	200,000	-
240 - 2101 - 555.90 - 40	Transfer To Other Funds - To Capital Project Fund	-	-	-	-	450,000	-
Transfers Out Total		2,633,778	2,585,554	2,505,723	1,555,922	2,497,346	1,339,530
Debt Service							
240 - 2101 - 492.80 - 21	Debt Service - Interest on Other Debt	1,800	1,800	5,268	6,046	6,394	1,894
240 - 2101 - 492.80 - 91	Debt Service - FINANCING PRINCIPAL	-	-	18,858	18,133	20,491	1,359

SPECIAL REVENUE FUNDS - DETAIL

Parking Authority - Fund 240		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
240 - 2101 - 492.80 - 92	Debt Service - Subscription Principal	-	-	20,466	19,911	19,777	-
240 - 2101 - 520.80 - 12	Debt Service - Special Assessment Princ.	20,000	20,000	34,114	18,530	20,713	18,075
240 - 2101 - 520.80 - 16	Debt Service - Specials - BID	12,000	12,000	25,180	19,606	20,817	11,919
	Debt Service Total	33,800	33,800	103,886	82,226	88,192	33,247
	OPERATING EXPENSE Total	3,980,559	3,818,333	3,784,785	2,807,591	3,909,683	2,617,560
	Expense Total	3,980,559	3,818,333	3,784,785	2,807,591	3,996,622	2,700,835

SPECIAL REVENUE FUNDS - DETAIL

Parking Repair & Maintenance - Fund 241		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Transfers In							
241 - 2101 - 391.20 - 00	From Special Revenue -	105,000	105,000	100,000	105,000	100,000	400,000
241 - 2101 - 391.30 - 00	From Debt Service -	-	-	-	-	-	25,266
241 - 2101 - 391.40 - 00	From Capital Project -	-	-	-	13,200	-	180,260
	Transfers In Total	105,000	105,000	100,000	118,200	100,000	605,526
Miscellaneous							
241 - 0000 - 365.10 - 00	Local Funds - Donations -	-	-	-	-	10,795	-
241 - 2101 - 361.18 - 00	Insurance Proceeds -	-	-	-	11,710	-	-
	Miscellaneous Total	-	-	-	11,710	10,795	-
	Revenue Total	105,000	105,000	100,000	129,910	110,795	605,526
Expense							
OPERATING EXPENSE							
Other Services							
241 - 2101 - 492.33 - 10	Other Services - Architectural Services	45,000	45,000	-	-	46,086	44,915
	Other Services Total	45,000	45,000	-	-	46,086	44,915
Repairs & Maintenance							
241 - 2101 - 492.43 - 90	Repair and Maintenance - Other Repairs	60,000	60,000	16,742	6,980	19,443	144,265
241 - 2102 - 492.43 - 10	Repair and Maintenance - Building Repairs	-	-	-	26,800	6,250	-
241 - 2105 - 492.43 - 10	Repair and Maintenance - Building Repairs	-	-	-	3,894	26,754	-
	Repairs & Maintenance Total	60,000	60,000	16,742	37,674	52,447	144,265
	OPERATING EXPENSE Total	105,000	105,000	16,742	37,674	98,533	189,180
CAPITAL EXPENSE							
Capital							
241 - 2101 - 492.74 - 10	Capital Outlay - Machinery & Equip	-	-	38,982	-	-	-
	CAPITAL EXPENSE Total	-	-	38,982	-	-	-
	Expense Total	105,000	105,000	55,724	37,674	98,533	189,180

SPECIAL REVENUE FUNDS - DETAIL

Parking Surplus - Fund 242		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Transfers In							
242 - 2101 - 391.40 - 00	From Capital Project	-	-	-	27,586	-	-
Transfers In Total		-	-	-	27,586	-	-
REVENUE Total		-	-	-	27,586	-	-
Revenue Total		-	-	-	27,586	-	-

SPECIAL REVENUE FUNDS - DETAIL

American Rescue Plan - Fund 255		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Federal Grants							
255 - 0000 - 331.11 - 95	Operating - Direct Assist - American Rescue Plan	-	-	-	2,145,292	10,034,266	7,656,237
Federal Grants Total		-	-	-	2,145,292	10,034,266	7,656,237
Transfers In							
255 - 0000 - 391.10 - 00	General Fund -	-	-	-	-	59,420	-
255 - 0000 - 391.40 - 05	From Capital Project - Water Sales Tax Fund	-	-	-	-	54,057	-
255 - 0000 - 391.50 - 03	Enterprise Funds - Solid Waste Gross Revenue	-	-	-	-	110,986	-
Transfers In Total		-	-	-	-	224,463	-
Revenue Total		-	-	-	2,145,292	10,258,729	7,656,237
Expense							
PERSONNEL EXPENSE							
Salaries							
255 - 4010 - 412.14 - 00	PT Seasonal No Benefits -	-	-	-	74,832	43,681	-
255 - 6013 - 451.11 - 00	Full Time Staff -	-	-	-	582	13	-
255 - 6013 - 451.14 - 00	Temporary/Seasonal -	-	-	-	144,647	115,997	-
Salaries Total		-	-	-	220,061	159,691	-
Benefits							
255 - 4010 - 412.20 - 01	Employee Benefits - Health Insurance	-	-	-	16,957	12,627	-
255 - 4010 - 412.20 - 03	Employee Benefits - Dental Insurance	-	-	-	535	378	-
255 - 4010 - 412.20 - 04	Employee Benefits - Long Term Disability	-	-	-	170	132	-
255 - 4010 - 412.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	3,875	2,237	-
255 - 4010 - 412.21 - 02	Employee Benefits - Medicare 1.45%	-	-	-	906	523	-
255 - 4010 - 412.22 - 04	Pension Benefits - NDPERS Pension 5.12%	-	-	-	6,875	3,608	-
255 - 6013 - 451.20 - 01	Employee Benefits - Health Insurance	-	-	-	14,426	12,182	-
255 - 6013 - 451.20 - 03	Employee Benefits - Dental Insurance	-	-	-	1,024	820	-
255 - 6013 - 451.20 - 04	Employee Benefits - Long Term Disability	-	-	-	341	271	-
255 - 6013 - 451.21 - 01	Employee Benefits - FICA 6.2%	-	-	-	8,760	6,996	-
255 - 6013 - 451.21 - 02	Employee Benefits - Medicare 1.45%	-	-	-	2,049	1,636	-
255 - 6013 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%	-	-	-	13,405	9,582	-
Benefits Total		-	-	-	69,323	50,992	-
PERSONNEL EXPENSE Total		-	-	-	289,384	210,683	-
OPERATING EXPENSE							
Other Services							
255 - 0520 - 409.34 - 18	Technical Services - Computer Security Service	-	-	-	-	-	9,825
255 - 2010 - 409.33 - 34	Other Services - Grant Payment	-	-	-	95,000	1,205,000	400,000
255 - 4010 - 412.34 - 15	Technical Services - Computer Services	-	-	-	410	-	-
255 - 4010 - 412.38 - 17	Other Services - Employee Physicals	-	-	-	81,544	6,446	-
255 - 4010 - 412.38 - 99	Other Services - Other Services	-	-	-	-	10,000	-
255 - 5050 - 411.38 - 17	Other Services - Employee Physicals	-	-	-	5,682	107,622	-
255 - 5054 - 411.38 - 99	Other Services - Other Services	-	-	-	-	60,000	-
255 - 6013 - 451.34 - 15	Technical Services - Computer Services	-	-	-	168	-	-
255 - 8540 - 409.38 - 63	Other Services - Q&I Pandemic Relief	-	-	-	-	-	405,431
Other Services Total		-	-	-	182,804	1,389,068	815,256
Repairs & Maintenance							
255 - 0520 - 409.43 - 50	Repair and Maintenance - Maintenance Service Cont.	-	-	-	125,000	-	-
Repairs & Maintenance Total		-	-	-	125,000	-	-
Supplies							
255 - 4010 - 412.61 - 10	General Supplies - Office Supplies	-	-	-	-	874	-

SPECIAL REVENUE FUNDS - DETAIL

American Rescue Plan - Fund 255		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
255 - 6013 - 451.61 - 10	General Supplies - Office Supplies	-	-	-	-	1,656	20,496
	Supplies Total	-	-	-	-	2,530	20,496
Travel/Education							
255 - 6013 - 451.56 - 60	In State Travel - In State Travel Expenses	-	-	-	-	6,899	-
	Travel/Education Total	-	-	-	-	6,899	-
Professional/Admin							
255 - 4010 - 412.53 - 20	Communications - Cellular Phone Service	-	-	-	452	678	-
255 - 6013 - 451.53 - 20	Communications - Cellular Phone Service	-	-	-	1,019	1,369	-
	Professional/Admin Total	-	-	-	1,471	2,047	-
Transfers Out							
255 - 9001 - 555.90 - 10	Transfer To Other Funds - To General Fund	-	-	-	601,721	7,578,980	2,500,000
255 - 9001 - 555.90 - 40	Transfer To Other Funds - To Capital Project Fund	-	-	-	1,151,694	-	2,000,000
255 - 9001 - 555.90 - 50	Transfer To Other Funds - To Enterprise Funds	-	-	-	-	-	667,840
	Transfers Out Total	-	-	-	1,753,415	7,578,980	5,167,840
Miscellaneous							
255 - 0515 - 405.68 - 50	Miscellaneous - Safety Compliance	-	-	-	-	3,671	-
255 - 5051 - 411.68 - 50	Miscellaneous - Safety Compliance	-	-	-	4,152	31,091	-
	Miscellaneous Total	-	-	-	4,152	34,762	-
	OPERATING EXPENSE Total	-	-	-	2,066,842	9,014,286	6,003,592
CAPITAL EXPENSE							
Capital							
255 - 0520 - 403.74 - 11	Capital Outlay - Computer Equip	-	-	-	13,530	16,481	618,630
255 - 0520 - 403.74 - 12	Capital Outlay - Computer Software	-	-	-	-	-	48,503
255 - 0520 - 409.74 - 12	Capital Outlay - Computer Software	-	-	-	-	-	278,500
255 - 1010 - 405.74 - 12	Capital Outlay - Computer Software	-	-	-	-	39,546	58,760
255 - 1050 - 510.73 - 20	Infrastructure - Site Improvements	-	-	-	-	345,200	-
255 - 2010 - 409.73 - 20	Infrastructure - Site Improvements	-	-	-	-	123,064	-
255 - 3025 - 423.74 - 10	Capital Outlay - Machinery & Equip	-	-	-	-	262,733	648,253
255 - 4010 - 412.74 - 11	Capital Outlay - Computer Equip	-	-	-	-	1,095	-
255 - 6013 - 451.74 - 11	Capital Outlay - Computer Equip	-	-	-	-	21,179	-
	CAPITAL EXPENSE Total	-	-	-	13,530	809,298	1,652,646
	Expense Total	-	-	-	2,369,756	10,034,267	7,656,238

SPECIAL REVENUE FUNDS - DETAIL

Baseball Stadium - Fund 268		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Charges for Services							
268 - 1003 - 340.10 - 18	Redhawks Baseball Revenue - Suite Revenue	200,000	200,000	205,000	70,700	171,100	57,500
Charges for Services Total		200,000	200,000	205,000	70,700	171,100	57,500
Transfers In							
268 - 1003 - 391.10 - 00	General Fund -	-	-	25,000	-	-	-
268 - 1003 - 391.40 - 00	From Capital Project -	-	-	49,000	-	-	-
Transfers In Total		-	-	74,000	-	-	-
Miscellaneous							
268 - 0000 - 360.99 - 00	LEASES - INTEREST -	-	-	-	16,186	106	328
268 - 0000 - 361.85 - 99	Lease/Rental Payments - LEASE REVENUE	-	-	-	103,461	91,340	86,956
Miscellaneous Total		-	-	-	119,647	91,446	87,284
Revenue Total		200,000	200,000	279,000	190,347	262,546	144,784
Expense							
OPERATING EXPENSE							
Other Services							
268 - 1003 - 464.38 - 99	Other Services - Other Services	130,500	130,500	142,800	124,500	121,700	132,500
Other Services Total		130,500	130,500	142,800	124,500	121,700	132,500
Repairs & Maintenance							
268 - 1003 - 464.43 - 10	Repair and Maintenance - Building Repairs	51,122	50,000	72,280	50,103	65,972	75,107
Repairs & Maintenance Total		51,122	50,000	72,280	50,103	65,972	75,107
Professional/Admin							
268 - 1003 - 464.52 - 10	Insurance - Property Insurance	17,378	17,500	13,140	12,169	9,897	7,814
Professional/Admin Total		17,378	17,500	13,140	12,169	9,897	7,814
Other/Miscellaneous							
268 - 1003 - 464.69 - 10	Bad Debts - Bad Debts	-	-	-	2,627	-	-
Other/Miscellaneous Total		-	-	-	2,627	-	-
Transfers Out							
268 - 1003 - 555.90 - 40	Transfer To Other Funds - To Capital Project Fund	-	-	-	-	17,983	-
Transfers Out Total		-	-	-	-	17,983	-
Debt Service							
268 - 1003 - 464.80 - 12	Debt Service - Special Assessment Princ.	1,000	2,000	336	(749)	1,421	3,133
Debt Service Total		1,000	2,000	336	(749)	1,421	3,133
OPERATING EXPENSE Total		200,000	200,000	228,556	188,650	216,973	218,554
CAPITAL EXPENSE							
Capital							
268 - 1003 - 464.74 - 50	Capital Outlay - General Capital Outlay	-	-	-	61,064	-	-
CAPITAL EXPENSE Total		-	-	-	61,064	-	-
Expense Total		200,000	200,000	228,556	249,714	216,973	218,554

SPECIAL REVENUE FUNDS - DETAIL

Opiod Abatement - Fund 280		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Miscellaneous							
280 - 0000 - 361.17 - 01	Claims and Judgments - Settlement Agreement	-	-	82,736	266,856	29,876	173,351
280 - 0000 - 361.17 - 02	Claims and Judgments - Settlement Agreement - Cass	-	-	61,341	356,924	-	-
280 - 0000 - 361.17 - 03	Claims and Judgments - Settlement Agreement - WF	-	-	78,846	-	-	-
Miscellaneous Total		-	-	222,923	623,780	29,876	173,351
Revenue Total		-	-	222,923	623,780	29,876	173,351
Expense							
PERSONNEL EXPENSE							
Salaries							
280 - 6013 - 451.11 - 00	Full Time Staff -	87,531	78,299	-	-	-	-
Salaries Total		87,531	78,299	-	-	-	-
Benefits							
280 - 6013 - 451.20 - 01	Employee Benefits - Health Insurance	16,425	11,632	-	-	-	-
280 - 6013 - 451.20 - 03	Employee Benefits - Dental Insurance	759	764	-	-	-	-
280 - 6013 - 451.20 - 04	Employee Benefits - Long Term Disability	142	174	-	-	-	-
280 - 6013 - 451.21 - 01	Employee Benefits - FICA 6.2%	5,144	4,732	-	-	-	-
280 - 6013 - 451.21 - 02	Employee Benefits - Medicare 1.45%	1,203	1,107	-	-	-	-
280 - 6013 - 451.22 - 04	Pension Benefits - NDPERS Pension 8.12%	6,336	7,250	-	-	-	-
280 - 6013 - 451.22 - 10	Pension Benefits - NDPERS DC Required Cont.	858	-	-	-	-	-
Benefits Total		30,867	25,659	-	-	-	-
PERSONNEL EXPENSE Total		118,398	103,958	-	-	-	-
OPERATING EXPENSE							
Transfers Out							
280 - 9001 - 555.90 - 10	Transfer To Other Funds - To General Fund	-	-	71,790	91,412	34,794	-
Transfers Out Total		-	-	71,790	91,412	34,794	-
OPERATING EXPENSE Total		-	-	71,790	91,412	34,794	-
Expense Total		118,398	103,958	71,790	91,412	34,794	-

SPECIAL REVENUE FUNDS - DETAIL

Health Donations - Fund 281/282		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Revenue							
REVENUE							
Local Grant Revenues							
281 - 0000 - 337.68 - 04	Misc. Local Grants - Harm Reductin Donations	40,000	40,000	42,090	43,287	-	-
282 - 6040 - 337.68 - 05	Misc. Local Grants - Mammography Donations	-	-	(1,633)	-	-	-
Local Grant Revenues Total		40,000	40,000	40,457	43,287	-	-
Transfers In							
282 - 6040 - 391.10 - 00	General Fund -	-	-	-	26,151	-	-
Transfers In Total		-	-	-	26,151	-	-
Revenue Total		40,000	40,000	40,457	69,438	-	-
Expense							
OPERATING EXPENSE							
Other Services							
281 - 6013 - 451.38 - 99	Other Services - Other Services	1,500	1,500	555	1,545	-	-
282 - 6040 - 451.33 - 61	Other Services - Mammography Services	-	-	200	1,158	-	-
Other Services Total		1,500	1,500	755	2,703	-	-
Energy							
281 - 6013 - 451.62 - 51	Energy - Electricity	3,000	3,000	1,178	2,227	-	-
Energy Total		3,000	3,000	1,178	2,227	-	-
Repairs & Maintenance							
281 - 6013 - 451.43 - 20	Repair and Maintenance - General Equip Repair	-	-	846	-	-	-
Repairs & Maintenance Total		-	-	846	-	-	-
Supplies							
281 - 6013 - 451.61 - 20	General Supplies - Medical Supplies	-	-	69	-	-	-
281 - 6013 - 451.61 - 21	General Supplies - Pharmacy / Drugs	200	200	-	179	-	-
281 - 6013 - 451.61 - 40	General Supplies - General Supplies	8,800	8,800	4,425	4,816	-	-
Supplies Total		9,000	9,000	4,494	4,995	-	-
Travel/Education							
281 - 6013 - 451.56 - 60	In State Travel - In State Travel Expenses	2,500	2,500	-	2,358	-	-
281 - 6013 - 451.56 - 70	In State Travel - GUEST TRAVEL	12,000	12,000	14,873	10,280	-	-
281 - 6013 - 451.59 - 10	Education - Due & Membership Instate	-	-	825	-	-	-
Travel/Education Total		14,500	14,500	15,698	12,638	-	-
Professional/Admin							
281 - 6013 - 451.53 - 20	Communications - Cellular Phone Service	-	-	187	-	-	-
Professional/Admin Total		-	-	187	-	-	-
Other/Miscellaneous							
281 - 6013 - 451.44 - 10	Rentals - Land and Building Rents	12,000	12,000	11,775	12,271	-	-
Other/Miscellaneous Total		12,000	12,000	11,775	12,271	-	-
OPERATING EXPENSE Total		40,000	40,000	34,933	34,834	-	-
Expense Total		40,000	40,000	34,933	34,834	-	-

City of Fargo Debt Service Funds

Debt Service Fund – The debt service fund is used to account for the accumulation of resources that are restricted for and the payment of general long-term debt principal and interest.

Financial resources are provided from various sources depending upon what type of debt is issued and what revenue streams are pledged for debt repayment.

The City of Fargo has several different debt types currently outstanding and routinely issues additional bonds for infrastructure capital financing.

Adequate financial resources are available to pay all scheduled debt service payments and maintain the City's bond covenant requirements.

Future debt issuance include continuation of Refunding Improvement Bonds for the growth and expansion of City infrastructure in 2027. The amount issued is dependent upon projects authorized by the City Commission and the status of their completion. We typically issue this type of debt in amounts in the \$40 to \$50 million range.

**CITY OF FARGO, NORTH DAKOTA
GOVERNMENTAL DEBT SERVICE FUNDS
SUMMARY BUDGET DATA**

SOURCES & USES OF FUNDS	APPROVED BUDGET 2026	PROPOSED BUDGET 2027
Revenues:		
Tax Increment District Property Taxes	\$ 3,202,470	\$ 3,390,142
Special Assessment Certified Amount	42,889,968	43,422,639
Special Assessment Prepayments	6,433,495	6,513,396
Sales Taxes	18,434,000	17,410,016
Metro Diversion Authority Reimbursement	6,297,240	6,299,720
Developer Bond Repayment (Block 9)	978,504	953,008
Interest on Debt Service Reserves	3,439,547	3,717,657
Transfer In From General Fund for General Obligation Debt	4,934,549	4,938,834
Transfer In From Special Revenue	2,480,553	2,528,778
Transfer In From Debt Service	2,726,406	1,576,257
Transfer In for Sales Tax Bond Payments and Reserves	5,873,350	5,696,300
Total Revenues	\$ 97,690,082	\$ 96,446,747
Expenditures & Transfers:		
General Obligation Bond Principal	\$ 2,030,000	\$ 2,080,000
General Obligation Bond Interest & Fees	693,528	643,888
Annual Appropriation Bond Principal	2,241,308	2,383,036
Annual Appropriation Bond Interest & Fees	2,992,543	2,907,609
Non Appropriation Bonds Principal	383,749	389,217
Non Appropriation Bonds Interest & Fees	41,223	30,208
Refunding Improvement Bond Principal	29,554,143	30,418,246
Refunding Improvement Bond Interest & Fees	18,368,570	19,834,339
Sales Tax Revenue Bonds and Notes Principal	9,980,000	10,321,000
Sales Tax Revenue Bonds and Notes Interest & Fees	2,190,590	1,846,970
Tax Increment District Development Current Obligations	2,192,408	2,365,712
Debt Residual Expenditures	115,000	100,000
Transfer Debt Residuals	1,303,100	1,303,101
Transfer To Debt Service Funds	8,390,678	6,995,410
Transfer Sales Tax Surplus to Capital Project Funds	12,169,371	10,587,856
Total Expenditures & Transfers	\$ 92,646,211	\$ 92,206,592

**CITY OF FARGO, NORTH DAKOTA
2027 DEBT SERVICE BUDGET
REFUNDING IMPROVEMENT (SPECIAL ASSESSMENT) BONDS**

BOND ISSUES	FUND	CERTIFIED SPECIAL ASSMT.	UNCERTIFIED SPECIAL ASSMT.	INTEREST	OTHER SOURCES	TRANSFER IN	TOTALS
Revenues:							
General Debt Service	310	\$ 887,189	\$ 133,078	\$ -	\$ 256,657	\$ -	\$ 1,276,924
General Sewer	388	-	-	-	-	-	-
2016 RIB Series B (Refunding)	362	1,723,492	258,524	132,000	-	-	2,114,016
2010 B RIB (2014 E RIB)	363	1,150,049	172,507	138,000	-	-	1,460,556
2012 RIB Series A (Refunding 03D,04C,04E)	368	2,251,661	337,749	168,000	-	-	2,757,410
2014 Taxable RIB Series G	372	436,763	65,514	27,000	-	-	529,277
2014 Taxable RIB Series G	373	1,517,391	227,609	221,000	-	-	1,966,000
2015 RIB A Refunding (2006B & 2007B)	374	1,481,584	222,238	108,000	-	-	1,811,822
2015 RIB Series D	375	1,708,114	256,217	229,000	-	-	2,193,331
2011 RIB Series B	324	257,524	38,629	-	-	-	296,153
2011 RIB Series D	325	337,546	50,632	-	-	-	388,178
2016 RIB Series C	326	2,409,104	361,375	258,000	-	-	3,028,539
2017 RIB Series C	328	2,142,822	321,423	215,000	-	-	2,679,245
2017 RIB Series D (Refunding 2013C)	369	907,235	136,085	168,000	-	-	1,211,320
2018 RIB Series D	329	2,359,998	354,000	241,000	-	-	2,954,998
2018 RIB Series F (BND)	332	707,007	106,051	-	-	-	813,058
2019 RIB Series A	333	1,854,694	278,204	102,000	-	-	2,234,898
2019 RIB Series B (Refunding 2011A)	365	974,670	146,201	64,000	-	-	1,184,871
2019 Storm Sewer SRF Series C & D	334	97,000	14,550	-	-	1,125,860	1,237,410
2020 RIB Series B	336	1,439,098	215,865	98,000	-	-	1,752,963
2020 RIB Series C (Refunding 11C, 12A, 14D, & 14F)	337	6,337,474	950,621	595,000	-	-	7,883,095
2021 RIB Series A	341	2,260,414	339,062	142,000	-	-	2,741,476
2022 RIB Series A	343	1,596,573	239,486	39,000	-	-	1,875,059
2023 RIB Series A	344	3,139,033	470,855	88,000	-	-	3,697,888
2023 RIB Series D	345	2,389,806	358,471	120,000	-	-	2,868,277
2024 RIB Series H	361	3,056,338	458,451	242,000	-	-	3,756,789
2025 RIB Series D estimate	351	3,331,131	-	66,000	-	-	3,397,131
TOTAL RIB FUND REVENUES		\$ 46,753,770	\$ 6,513,396	\$ 3,461,000	\$ 256,657	\$ 1,125,860	\$ 58,110,683

BOND ISSUES	FUND	ORIGINAL ISSUE	ANNUAL PRINCIPAL	ANNUAL INTEREST	STATE ADMIN. FEE	PAYING AGENT	TRANSFERS OUT	TOTALS					
Expenditures & Transfers:													
General Debt Service	310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,101	\$ 1,303,101					
General Sewer	388	-	-	-	-	-	-	-					
2016 RIB Series B (Refunding 2009C)	362	27,485,000	1,715,000	412,388	-	2,000	-	2,129,388					
2010 B RIB (2014 E RIB)	363	19,440,000	990,000	306,281	-	2,000	-	1,298,281					
2012 RIB Series A (Refunding 03D,04C,04E)	368	34,180,000	1,250,000	102,275	-	2,000	-	1,354,275					
2014 Taxable RIB Series G	372	8,355,000	320,000	204,225	-	2,000	-	526,225					
2015 RIB A Refunding (2006B & 2007B)	373	18,250,000	1,210,000	182,356	-	2,000	-	1,394,356					
2015 RIB Series B (Refunding 2008E)	374	15,325,000	890,000	75,338	-	2,000	-	967,338					
2015 RIB Series D	375	34,675,000	1,365,000	799,281	-	2,000	-	2,166,281					
2011 RIB Series B	324	5,430,000	-	51,613	-	-	-	51,613					
2011 RIB Series D	325	10,085,000	-	205,044	-	-	-	205,044					
2016 RIB Series C	326	41,745,000	1,525,000	993,250	-	2,000	-	2,520,250					
2017 RIB Series C	328	39,850,000	1,545,000	923,825	-	2,000	-	2,470,825					
2017 RIB Series D (Refunding 2013C)	369	11,340,000	660,000	318,781	-	2,000	-	980,781					
2018 RIB Series D	329	42,965,000	1,550,000	1,135,569	-	2,000	-	2,687,569					
2018 RIB Series F (BND)	332	15,000,000	464,246	198,812	-	2,000	-	665,058					
2019 RIB Series A	333	37,260,000	1,400,000	996,500	-	2,000	-	2,398,500					
2019 RIB Series B (Refunding 2011A)	365	13,940,000	875,000	247,764	-	2,000	-	1,124,764					
2019 Storm Sewer SRF Series C	334	500,000	14,000	6,330	2,180	2,000	-	24,510					
2024 Storm Sewer SRF Series D	334	1,000,000	695,000	14,850	4,950	2,000	-	716,800					
2024 Storm Sewer SRF Series C	334	24,705,000	-	370,575	123,525	2,000	-	496,100					
2020 RIB Series B	336	29,565,000	1,150,000	614,944	-	2,000	-	1,766,944					
2020 RIB Series C (Refunding 11C, 12A, 14D, & 14F)	337	91,015,000	5,690,000	1,267,340	-	2,000	-	6,959,340					
2021 RIB Series A	341	38,100,000	1,320,000	909,775	-	2,000	-	2,231,775					
2022 RIB Series A	343	22,855,000	910,000	641,600	-	2,000	-	1,553,600					
2023 RIB Series A	344	52,590,000	1,290,000	2,186,150	-	2,000	-	3,478,150					
2023 RIB Series D	345	38,845,000	1,015,000	1,767,625	-	2,000	-	2,784,625					
2024 RIB Series H	361	51,745,000	1,330,000	3,489,559	-	2,000	-	4,821,559					
2025 RIB Series D	351	54,765,000	1,245,000	1,231,634	-	2,000	-	2,478,634					
TOTAL EXPENDITURES & TRANSFERS		\$	30,418,246	\$	19,653,684	\$	130,655	\$	50,000	\$	1,303,101	\$	44,255,493

**CITY OF FARGO, NORTH DAKOTA
2027 DEBT SERVICE REVENUES AND EXPENDITURES
SALES TAX REVENUE DEBT SERVICE FUNDS BUDGETS**

BOND FUNDS	FUND	SALES TAX COLLECTIONS	OTHER * SOURCES	TOTALS
Revenues:				
FM Diversion Authority (CFP Bonds)	603	\$ -	\$ 6,299,720	\$ 6,299,720
SRF Utility Water Projects Bonds	607	8,705,008	-	8,705,008
SRF Utility Wastewater Projects Bonds	608	8,705,008	-	8,705,008
Sales Tax Revenue Bonds, Series 2008D	612	-	173,250	173,250
TOTAL SALES TAX COLLECTIONS		\$ 17,410,016	\$ 6,472,970	\$ 23,882,986

BOND ISSUES OUTSTANDING	FUND	ORIGINAL ISSUANCE	ANNUAL PRINCIPAL	ANNUAL INTEREST	STATE ADMIN. FEE	PAYING AGENT	TRANSFER OUT	TOTALS
Expenditures & Transfers:								
SRF Utility Projects Water Bonds	607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,023,208	\$ 8,023,208
SRF Utility Projects Wastewater Bonds	608	-	-	-	-	-	2,564,648	2,564,648
SRF Storm Sewer RIB Repayment	608	-	-	-	-	-	1,125,860	1,125,860
CFP SALES TAX REVENUE BONDS:								
Series 2013A	603	51,375,000	2,865,000	849,900	400	2,000	-	3,717,300
Series 2014B	603	32,512,000	2,071,000	509,220	200	2,000	-	2,582,420
TOTAL FLOOD CONTROL SALES TAX BONDS		83,887,000	4,936,000	1,359,120	600	4,000	-	6,299,720
SRF NOTES: (UTILITY INFRASTRUCTURE)								
Sales Tax Revenue Bonds, Series 2008A	630	45,467,409	4,180,000	322,875	64,575	2,000	-	4,569,450
Sales Tax Revenue Bonds, Series 2008B	610	7,380,422	640,000	29,850	9,950	2,000	-	681,800
Sales Tax Revenue Bonds, Series 2008C	632	1,630,000	110,000	5,625	1,125	2,000	-	118,750
Sales Tax Revenue Bonds, Series 2008D	612	2,270,000	165,000	4,125	825	2,000	-	171,950
Sales Tax Revenue Bonds, Series 2010A	634	699,374	45,000	625	625	2,000	-	48,250
Sales Tax Revenue Bonds, Series 2010D	636	3,486,075	245,000	25,875	5,175	2,000	-	278,050
TOTAL SRF SALES TAX BONDS		60,933,280	5,385,000	388,975	82,275	12,000	-	5,868,250
TOTAL SALES TAX OBLIGATIONS		\$ 144,820,280	\$ 10,321,000	\$ 1,748,095	\$ 82,875	\$ 16,000	\$ 11,713,716	\$ 23,881,686

* The debt service on the CFP Flood Sales Tax Revenue Bonds is being reimbursed to the City by the Metro Flood Diversion Authority.

REVENUE BOND DEBT SERVICE COVERAGE RATIOS							DEBT COVERAGE %
CFP Sales Tax Revenue Bonds (2 issues)		Flood Control					100%
SRF Sales Tax Revenue Water (2 issues)		Water					1020%
SRF Sales Tax Revenue Wastewater (4 issues)		Water Reclamation					174%
REVENUE BOND RESERVE REQUIREMENTS:		FINANCING RESERVE REQUIRED	RESERVE BALANCE 1/1/2027	DEPOSITS	DEPOSIT NO.	TERMINATION	RESERVE BALANCE 12/31/2027
Sales Tax Revenue Bonds, Series 2008A	631 Water Reclamation	\$ 4,540,750	\$ 4,540,750	-			\$ 4,540,750
Sales Tax Revenue Bonds, Series 2008B	611 Water	704,317	704,317	-			704,317
Sales Tax Revenue Bonds, Series 2008C	633 Water Reclamation	118,375	118,375	-			118,375
Sales Tax Revenue Bonds, Series 2008D	613 Water	173,250	173,250	-		(173,250)	-
Sales Tax Revenue Bonds, Series 2010A	635 Water Reclamation	47,794	47,794	-			47,794
Sales Tax Revenue Bonds, Series 2010D	637 Water Reclamation	281,875	281,875	-			281,875
STATUS OF BOND RESERVE FUNDING		\$ 5,866,361	\$ 5,866,361	\$ -			\$ 5,693,111

CITY OF FARGO, NORTH DAKOTA
2027 DEBT SERVICE REVENUES AND EXPENDITURES
OTHER GOVERNMENTAL DEBT

OBLIGATIONS	FUND	OTHER SOURCES	TRANSFER IN	TOTALS
Revenues & Transfers:				
General Obligation Bonds				
2009 G.O. Development Bond (Fire Station # 7)	384	\$ -	\$ 204,375	\$ 204,375
2015 G.O. Development Bond, Series E (ROCO Parking)	376	-	735,975	735,975
2016 G.O. Development Bond, Series A (City Hall)	396	-	1,783,538	1,783,538
Total G.O. Development Bonds		-	2,723,888	2,723,888
Annual Appropriation Bonds				
2018 Taxable Annual Appropriations Bonds, Series E (Block 9)	391	953,008	213,338	1,166,346
2020 Taxable Annual Appropriation Bonds, Series A (Mercantile)	335	-	639,492	639,492
2022 Annual Appropriation Bonds, Series D (Fire Station #8)	386	-	675,646	675,646
2024 Taxable Annual Appropriation Bonds (NP Garage)	348	-	519,253	519,253
2024 Bank of ND Loan (NP Garage)	349	-	434,058	434,058
2024 Annual Appropriation Bond (Police HQ)	350	-	1,855,850	1,855,850
Total Annual Appropriation Bonds		953,008	4,337,637	5,290,645
Non Appropriation Bonds				
2014 US Bank Direct Loan (Public Health Building)	390	-	419,425	419,425
2021 NDSU Research Park Ventures LLC Loan (Mercantile)	394	-	200,000	200,000
Total Non Appropriation Bonds		-	619,425	619,425
TOTAL REVENUES		\$ 953,008	\$ 7,680,950	\$ 8,633,958

BOND ISSUES	FUND	ORIGINAL ISSUE	PRINCIPAL	INTEREST	PAYING /FISCAL	TRANSFER OUT	TOTALS
Expenditures & Transfers:							
General Obligation Bonds							
2009 G.O. Development Bonds (Fire Station # 7)	384	\$ 2,875,000	\$ 185,000	\$ 17,375	\$ 2,000	\$ -	\$ 204,375
2015 G.O. Development Bond, Series E (ROCO Parking)	376	10,230,000	535,000	198,975	2,000	-	735,975
2016 G.O. Development Bond, Series A (City Hall)	396	25,640,000	1,360,000	421,538	2,000	-	1,783,538
Total G.O. Development Bonds		38,745,000	2,080,000	637,888	6,000	-	2,723,888
Annual Appropriation Bonds							
2018 Taxable Annual Appropriation Bonds, Series E (Block 9)	391	17,315,000	550,000	614,346	2,000	-	1,166,346
2020 Taxable Annual Appropriation Bonds, Series A (Mercantile)	335	11,525,000	265,000	372,492	2,000	-	639,492
2022 Annual Appropriation Bonds, Series D (Fire Station #8)	386	8,103,000	490,000	183,646	2,000	-	675,646
2024 Taxable Annual Appropriation Bonds (NP Garage)	348	9,545,000	20,000	497,253	2,000	-	519,253
2024 Bank of ND Loan (NP Garage)	349	9,000,000	263,036	169,022	2,000	-	434,058
2024 Annual Appropriation Bond (Police HQ)	350	22,955,000	795,000	1,058,850	2,000	-	1,855,850
Total Annual Appropriation Bonds		78,443,000	2,383,036	2,895,609	12,000	-	5,290,645
Non Appropriation Bonds							
2014 US Bank Direct Loan (Public Health Building)	390	6,000,000	389,217	28,208	2,000	-	419,425
Total Non Appropriation Bonds		6,000,000	389,217	28,208	2,000	-	419,425
TOTAL EXPENDITURES & TRANSFERS		\$ 123,188,000	\$ 4,852,253	\$ 3,561,705	\$ 20,000	\$ -	\$ 8,433,958

CITY OF FARGO, NORTH DAKOTA
2027 DEBT SERVICE REVENUES AND EXPENDITURES
TAX INCREMENT FINANCING REVENUE AND DISTRICT OBLIGATIONS

TAX INCREMENT DISTRICTS	FUND	INCREASE IN MARKET VALUE OVER BASE YEAR	TIF PROPERTY TAXES	INTERNAL TRANSFERS	TOTALS
Revenues:					
Tax Increment 2006-01 (Bristol on Bdwy)	311	\$ 7,962,100	\$ 107,878	\$ -	\$ 107,878
Tax Increment 2016-03 (Junction 9/Barret St.)	330	2,095,000	29,698	-	29,698
Tax Increment 2015-01 (710 Lofts)	304	1,743,600	24,716	-	24,716
Tax Increment 2014-01 (Butler Business Park)	302	19,123,000	263,401	-	263,401
Tax Increment 2015-03 (Robert Street Parking Ramp)	307	40,934,700	311,675	-	311,675
Tax Increment 2016-01 (Block 9)	327	89,382,511	224,566	-	224,566
Tax Increment 2015-02 (Mercantile)	316	29,134,200	52,803	-	52,803
Tax Increment 2019-02A (Roers/Newman A)	338	38,355,100	208,950	-	208,950
Tax Increment 2019-02B (Roers/Newman B)	339	-	-	63,809	63,809
Tax Increment 2021-01 (Riverfront)	308	227,537,800	1,024,880	-	1,024,880
Tax Increment 2021-02 (Brewhalla)	303	18,468,700	261,802	-	261,802
Tax Increment 2020-10 (Oak Grove Housing)	312	28,379,100	110,446	-	110,446
Tax Increment 2021-04 (J Street Apartments)	319	11,145,400	157,991	-	157,991
Tax Increment 2021-03 (KMart)	318	12,404,700	71,524	-	71,524
Tax Increment 2023-01 (BLOC)	309	19,482,900	276,178	-	276,178
Tax Increment 2023-02 (NP Redevelopment)	340	83,918,400	179,989	-	179,989
Tax Increment 2023-03 (HN 8 Street)	305	1,425,000	20,200	-	20,200
Tax Increment 2018-03 (Skyline)	313	4,475,700	63,445	-	63,445
TOTAL TAX INCREMENT REVENUES		\$ 635,967,911	\$ 3,390,142	\$ 63,809	\$ 3,453,951

TAX INCREMENT DISTRICTS	FUND	PAYMENTS TO DEVELOPERS	INTERNAL TRANSFERS	OTHER EXPENSES	TOTALS
Expenditures, Transfers, & Future Obligations:					
Expenditures & Transfers					
Tax Increment 2006-01 (Bristol on Bdwy)	311	\$ 107,878	\$ -	\$ -	\$ 107,878
Tax Increment 2016-03 (Junction 9)	330	29,698	-	-	29,698
Tax Increment 2015-01 (710 Lofts)	304	24,716	-	-	24,716
Tax Increment 2016-01 (Butler Business Park)	302	263,401	-	-	263,401
Tax Increment 2015-03 (Robert Street Parking Ramp)	307	-	311,675	-	311,675
Tax Increment 2016-01 (Block 9)	327	-	213,338	11,228	224,566
Tax Increment 2015-02 (Mercantile)	316	-	52,803	-	52,803
Tax Increment 2019-02A (Roers/Newman A)	338	145,141	63,809	-	208,950
Tax Increment 2019-02B (Roers/Newman B)	339	-	450	-	450
Tax Increment 2021-02 (Brewhalla)	303	261,802	-	-	261,802
Tax Increment 2020-10 (Oak Grove Housing)	312	110,446	-	-	110,446
Tax Increment 2021-04 (J Street Apartments)	319	157,991	-	-	157,991
Tax Increment 2023-01 (BLOC)	309	276,178	-	-	276,178
Tax Increment 2023-02 (NP Redevelopment)	340	-	179,989	-	179,989
Tax Increment 2023-03 (HN 8 Street)	305	19,190	-	1,010	20,200
Tax Increment 2021-03 (KMart)	318	67,948	-	3,576	71,524
Tax Increment 2018-03 (Skyline)	313	60,273	-	3,172	63,445
Total Expenditures & Transfers		\$ 1,524,662	\$ 822,064	\$ 18,986	\$ 2,365,712

TAX INCREMENT DISTRICTS - FUTURE OBLIGATIONS					TOTAL FUTURE OBLIGATIONS
Tax Increment 2019-02B (Roers/Newman B)	339				\$ 63,359
Tax Increment 2021-01 (Riverfront)	308				1,024,880
Total Future Obligations					\$ 1,088,239

TOTAL EXPENDITURES, TRANSFERS, & FUTURE OBLIGATIONS					\$ 3,453,951
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FARGO'S DEBT AND HOW IT'S MANAGED



IMPROVEMENT BONDS

PURPOSE: Property owner-assessed portion of street repairs in established neighborhoods and infrastructure for new development.

REPAYMENT: Special assessments paid by benefiting property owners.

HOW IT'S MANAGED: Debt is structured to correlate with underlying assessment periods and anticipated receipts.

UTILITY INFRASTRUCTURE DEBT (STATE REVOLVING FUND LOANS)

PURPOSE: Water plant and wastewater plant expansion & improvements; utility and solid waste upgrades.

REPAYMENT: Utility rates and 1% Infrastructure Sales Tax.

HOW IT'S MANAGED: Sales Tax allows visitors to participate in costs of infrastructure they use; steady revenue from utility rates; low interest program via state of ND.



CITY FACILITY DEBT

PURPOSE: Fire stations, City Hall, Public Health building, Police Headquarters and other essential facilities.

REPAYMENT: General Fund.

HOW IT'S MANAGED: Facilities are long-lived community assets. Debt is included with annual General Fund budget.

PARKING RAMPS

PURPOSE: Downtown ramps including Mercantile, ROCO and NP ramps.

REPAYMENT: Parking revenues and TIF revenue (with General Fund as backstop).

HOW IT'S MANAGED: Parking permit revenue supports operating expenses; TIF revenue supports debt.



DEVELOPMENT-RELATED DEBT

PURPOSE: Block 9 and similar economic development projects.

REPAYMENT: Developer payments and TIF revenue (with General Fund as backstop).

HOW IT'S MANAGED: These projects are structured to pay for themselves via developer payments and TIF revenue.

FLOOD DIVERSION DEBT

PURPOSE: Fargo area flood protection projects originally financed on behalf of the Metro Flood Diversion Authority (MFDA).

REPAYMENT: Reimbursed fully by the MFDA using Flood Sales Tax revenue.

HOW IT'S MANAGED: Directly billed to MFDA; MFDA plans to pay off this debt in 2026.



BOND PREMIUMS, LEASES & FARGODOME EQUIPMENT

PURPOSE: Unamortized bond premiums, financed equipment leases and the FARGODOME video system.

REPAYMENT: Premiums: same as underlying debt; leases: operating revenues; FARGODOME: escrow cash.

HOW IT'S MANAGED: Costs are tied to existing, stable revenue streams.

NON-TRADITIONAL OBLIGATIONS

PURPOSE: Long-term software subscriptions, accrued employee leave and pension obligations.

REPAYMENT: Department operating budgets.

HOW IT'S MANAGED: These obligations are built into annual budgets.



Each category has a clear purpose and dedicated repayment source.

	2021	2022	2023	2024	2025	2026 Estimated Payments/ New	2026 Estimated Balance	2027 Estimated Payments/ New	2027 Estimated Balance
Governmental Activities									
Bonds Payable									
Refunding Improvement Bonds	526,910,000	458,990,000	506,650,000	537,805,000	568,170,000	29,080,000	539,090,000	29,245,000	509,845,000
General Obligation Bonds	30,750,000	29,035,000	27,255,000	25,395,000	23,455,000	2,030,000	21,425,000	2,080,000	19,345,000
Sales Tax Revenue Bonds	58,236,000	54,244,000	50,983,000	45,723,000	41,186,000	41,186,000	41,186,000	41,186,000	41,186,000
Taxable Annual Appropriation Bonds	28,385,000	27,835,000	27,235,000	26,160,000	25,515,000	755,000	34,760,000	835,000	33,925,000
Annual Appropriation Bonds	-	8,103,000	7,670,000	30,177,000	29,716,000	1,225,000	28,491,000	1,285,000	27,206,000
Total Bonds Payable	644,281,000	578,207,000	618,893,000	675,270,000	688,042,000	74,276,000	623,766,000	33,445,000	590,321,000
Notes Payable									
State Revolving Fund Notes	49,703,272	45,274,200	40,333,837	38,078,979	43,599,268	5,259,000	38,340,268	6,094,000	32,246,268
Direct Bank Loans	3,049,948	2,687,316	2,319,516	1,946,475	1,568,118	383,749	1,184,369	389,217	795,152
Mercantile Parking Ramp	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	-	2,000,000
BND Infrastructure Loan	12,128,783	11,708,347	11,279,481	10,842,640	10,395,833	455,143	9,940,690	464,246	9,476,444
Parking Garage	-	-	1,222,622	8,725,300	260,843	8,464,457	-	263,451	8,201,005
Tax Increment Revenue	4,662,918	4,461,640	4,680,989	10,188,419	11,639,041	-	11,639,041	-	11,639,041
Total Notes Payable	71,544,921	66,131,503	60,623,823	64,289,135	77,827,560	6,358,735	71,568,825	7,210,914	64,357,911
Unamortized Premium	35,600,959	35,486,004	40,389,491	37,560,235	37,350,942	2,582,216	34,768,726	2,582,213	32,186,513
Finance Purchases Payable	456,740	573,405	685,144	262,635	236,703	194,539	112,154	102,690	9,474
Leases Payable	-	10,933,906	9,160,803	8,897,510	8,375,153	432,172	7,942,981	429,655	7,513,905
Subscription-Based IT Agreements	-	-	886,891	1,912,527	1,809,356	694,054	1,115,302	515,669	599,633
Compensated Absences	4,891,957	4,675,103	5,116,539	10,691,276	11,719,033	-	11,719,033	-	11,719,033
Pension Liability	46,728,189	122,821,942	96,961,736	87,840,503	72,900,165	-	72,900,165	-	72,900,165
Other Post Employment Benefits Liability	1,240,817	2,667,584	2,385,204	1,969,389	1,543,839	-	1,543,839	-	1,543,839
Total Governmental Activities	806,752,583	821,496,447	835,122,731	888,693,210	909,884,751	84,447,716	825,437,035	44,285,542	781,151,493
Business-Type Activities									
Bonds Payable									
Revenue Bonds	1,852,348	1,659,480	1,463,495	1,264,343	1,061,973	205,640	856,333	208,963	647,370
Annual Appropriation Bonds	4,900,000	4,145,000	3,370,000	2,570,000	1,740,000	855,000	885,000	885,000	-
Total Bonds Payable	6,752,348	5,804,480	4,833,495	3,834,343	2,801,973	1,060,640	1,741,333	1,093,963	647,370
State Revolving Funds	179,594,385	222,799,801	250,863,977	265,456,421	295,048,287	4,048,511	290,999,776	6,297,751	284,702,025
Direct Bank Loan	900,000	600,000	300,000	-	-	-	-	-	-
Total Notes Payable	180,494,385	223,399,801	251,163,977	265,456,421	295,048,287	4,048,511	290,999,776	6,297,751	284,702,025
Finance Purchases Payable	2,512,255	2,903,369	3,613,584	2,334,816	2,249,947	1,113,934	1,136,013	817,957	318,056
Leases Payable	-	42,576	346,394	180,057	106,547	42,842	63,705	30,604	33,101
Subscription-Based IT Agreements	-	-	314,088	534,189	-	-	-	-	-
Special Assessments	10,358,902	9,968,587	9,629,498	9,260,381	11,165,882	609,987	10,555,895	590,689	9,965,206
Landfill Closure/Postclosure	5,472,965	5,824,020	6,231,702	6,456,043	6,610,988	-	6,610,988	-	6,610,988
Compensated Absences	1,386,796	1,135,131	1,275,822	2,511,287	2,914,719	-	2,914,719	-	2,914,719
Pension Liability	9,356,030	29,895,735	20,681,739	19,020,316	15,200,297	-	15,200,297	-	15,200,297
Other Post Employment Benefits Liability	507,114	1,055,922	942,307	763,816	562,610	-	562,610	-	562,610
Total Business Type Activities	216,850,795	280,029,621	299,032,606	310,351,669	336,661,250	6,875,914	329,785,336	8,830,964	320,954,372
Total Combined Governmental & Business	1,023,603,378	1,101,526,068	1,134,155,336	1,199,044,879	1,246,546,001	91,323,630	1,155,222,371	53,116,506	1,102,105,865
Estimated Additional Debt									
Annual Refunding Improvement Bond						45,000,000	45,000,000	45,000,000	45,000,000
Convention Center								45,000,000	45,000,000
							1,200,222,371		1,192,105,865

1 Implementation of GASB 87 - Leases

2 Implementation of GASB 96 - Subscription-Based IT Arrangements

3 Implementation of GASB 101 - Compensated Absences

4 Metro Flood Diversion Authority Debt - the Diversion is planning to refinance this debt as their own debt in 2026 and it will then be reported on their books

5 No current portion payment reported on this schedule as the liability typically increases each year due to increase in wages. Liability is reported same as last year for more appropriate estimate

City of Fargo Capital Project Funds

Capital Projects Fund – The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed directly by proprietary funds. Major capital facilities include infrastructure such as streets, sidewalks, street lighting, paving, sanitary storm sewers, water mains, sewer lines, flood control and other projects.

Engineering Infrastructure (Fund 401) -This fund accounts for the annual engineering capital improvement plan. The plan is funded with a combination of infrastructure sales tax, utility funds, state funding, and special assessments.

City Building Projects (Fund 402) – This fund accounts for the construction and improvement costs of long-lived city facilities. The activity is funded with bond proceeds or appropriations during the budget process.

Capital Equipment Fund (Fund 475) – This fund accounts for the acquisition and improvement costs of long-lived city furniture and equipment. The activity is funded with appropriations during the budget process.

Health Department Donations (Funds 281 & 282) - This fund is used to account for the collection and distribution of donations for Fargo Cass Public Health, which is a department of the City of Fargo.

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

SUMMARIZED CAPITAL REQUESTS AND APPROVALS BY FUND

Fund Name	Fund Number	Requested Total	Approved Total
Major Capital Funds			
General Fund	101	11,494,650	-
Capital Equipment Fund	475	-	4,952,000
City Building Projects (Transfer from 475)	402	-	200,000
Other Capital Funds			
Special Revenue Funds	200's	-	-
Enterprise Funds			
Water Rate Funded	501	2,976,850	2,976,850
Water Reclamation Rate Funded	521	1,600,000	850,000
Storm Sewer	524	-	-
Street Lighting	528	3,500,000	3,000,000
Solid Waste	531	3,190,000	3,410,000
Forestry	541	213,100	213,100
Transit Capital (Transfer from 475)	552	917,776	877,776
Water Sales Tax Funded	450	-	-
Water Reclamation Sales Tax Funded	455	-	-
GRAND TOTAL		\$ 23,892,376	\$ 16,479,726

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT

Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Assessor	Computer Assisted Mass Appraisal System (yr 2 of 2)	112,000	112,000	475-1030-510.74.12
Communications	Commission Chambers AV	27,000	27,000	475-0525-510.74-10
Communications	Gateway Commons AV	47,000	47,000	475-0525-510.74-10
Communications	Chambers and Gateway Communication Equipment	50,000	25,000	475-0525-510.74-10
Engineering	Survey Equipment - GPS Rover	30,000	30,000	475-3015-510.74-10
Facilities	Mill/Chipseal Fargo Cass Public Health	167,000		@
Facilities	Mill/Chipseal Police Department	150,000		
Facilities	Security System Replacemnet	2,250,000		
Facilities	City Hall Security Enhancements	203,000		
Facilities	City Hall Parking Lot replacement	464,000		
Facilities	CO2 Sensor Replacement City Hall Parking Lot	23,000		#
Facilities	Vehicle - Pick Up	47,000		
Facilities	Replacement of East Doors at PD	88,000		@
Facilities	Window Tinting - City Hall	97,760		@
Finance	Software Implementation - Tyler and UKG	200,000	200,000	402-1010-510.33-47
Finance	Copier	10,000		#
Fire	3/4 Ton Pick-up	58,000		
Fire	Staff Vehicle	40,000		
Fire	Concrete Replacement	40,000	40,000	475-4010-510.74.10
Forestry	Tree Replacement	80,000	80,000	541-3081-440.74-52
Forestry	One Ton Truck with Dump Body	71,100	71,100	541-3081-440.74-20
Forestry	Trailer Mounted Brush Chipper	62,000	62,000	541-3081-440.74-20
Information Systems	Desktops/Laptops	1,285,000	595,000	475-0520-510.74-10
Information Systems	Storage (SAN)	800,000	400,000	475-0520-510.74-10
Information Systems	Network Equipment	410,000	200,000	475-0520-510.74-10
Information Systems	GIS Development Support	80,000		
Information Systems	Misc Costs	75,000		# \$37,5000
Information Systems	Threatlocker cybersecurity software	40,000	40,000	475-0520-510.74-10
Information Systems	Conversion to Utility Network	30,000	30,000	475-0520-510.74-10
Information Systems	EagleView Imagery	30,000	48,000	475-0520-510.74-10
Information Systems	NVR Total	180,000	180,000	475-0520-510.74-10
Information Systems	Migration to Parcel Fabric	15,000	15,000	475-0520-510.74-10
Information Systems	UPS Total	10,000		#
Information Systems	Misc Hardware Total	9,000		#
Information Systems	Monitor	3,000		#
Information Systems	10Gb Backbone SFPs	3,000		#
Library	Community Survey	15,000		#

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT

Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Municipal Court	2 new Kyocera copiers	15,000		#
Municipal Court	Security Glass Replacement	10,000		#
Municipal Court	Courtroom - Judge Chair	650		#
Police	Fit-Up Vehicles x9	225,000	225,000	475-5050-510.74-20 *
Police	Fit-Up Vehicles x2	134,000	134,000	475-5050-510.74-20 *
Police	Ballistic Helmets (yr 3 of 3)	85,000	85,000	475-5050-510.74-10 *
Vehicle Replacement	Fire pumper truck (lease payment) Fire	500,000	500,000	475-4010-510.44-20 *
Vehicle Replacement	Motor Grader with Wing Street Department	395,000	395,000	475-3025-510.74-10
Vehicle Replacement	Fire ladder truck (lease payment) Fire	325,000	325,000	475-4010-510.44-20 *
Vehicle Replacement	Combination plow truck with wing Street Department	300,000	300,000	475-3025-510.74-10
Vehicle Replacement	(6) Utility SUV's Police	300,000	300,000	475-3025-510.74-10 *
Vehicle Replacement	Hook lift truck Street Department	270,000		
Public Works	Trackless Utility Machine for City Sidewalk Snow Removal	219,500	219,500	475-3025-510.74-10
Public Works	115 HP Mechanical front-wheel drive tractor	185,000		
Public Works	16' Flex-wing rotary mower	160,000	103,000	475-3025-510.74-10
Public Works	(3) Mid-size SUV's General Fund Departments	120,000	67,000	475-8551-510.78-06
Public Works	(3) Small SUV's General Fund Departments	100,000	80,000	475-8551-510.78-06
Public Works	Non-patrol SUV's Police	100,000		
Public Works	Battalion pickup/equipment Fire	95,000	95,000	475-4010-510.44-20 *
Public Works	Fuel Master Upgrade to Web Base	80,000	80,000	475-3030-510.77-11
Public Works	(1) 3/4 ton survey pickup/equipment General Fund Department	80,000		
Public Works	(1) Truck regulatory 3/4 ton/equipment Police	80,000	80,000	475-5050-510.74-20 *
Public Works	Ventrac Utility Machine with Brush Mower	67,500	67,500	475-3025-510.74-20
Public Works	(1) Large special services SUV Police	60,000	60,000	475-5050-510.74-20 *
Public Works	Community Safety Officer made-size pickup/topper Police	50,000		
Public Works	(3) Annual buy back tool cats Street Department	21,000	21,000	475-3025-510.74-10
Public Works	Battalion pickup V-plow snowplow Fire	14,000	14,000	475-4010-510.44-20 *
Public Works	(2) Annual buy back track loaders Street Dept	12,000	12,000	475-3025-510.74-10
Public Works	Decommissioning Lagoons and Site Improvements	500,000		
Public Works	Generator Replacemnt (Central Garage)	185,000		@
Public Works	Central Garage Overhead Door Replacement & Sec Upgrade	112,000		@
Solid Waste	Capital Improvements	1,500,000	1,500,000	531-3074-433.73-10
Solid Waste	Front Load Truck	370,000	370,000	531-3072-432.74-10
Solid Waste	2027 ASL Truck	325,000	325,000	531-3072-432.74-10
Solid Waste	2027 ASL Truck	325,000	325,000	531-3076-432.74-10
Solid Waste	2027 Roll Off Truck	240,000	240,000	531-3075-432.74-10
Solid Waste	Vehicles - Annual Rotation - Replacement of Pickups	105,000	105,000	531-3072-432.74-20
Solid Waste	Residential Carts	75,000	75,000	531-3072-432.74-10
Solid Waste	Front Load Containers	50,000	50,000	531-3072-432.74-10
Solid Waste	Roll Off Containers	50,000	50,000	531-3075-432.74-10
Solid Waste	Rear Load Containers	50,000	50,000	531-3076-432.74-10
Solid Waste	Front Load Containers	50,000	50,000	531-3076-432.74-10
Solid Waste	Route Optimization	20,000		#
Solid Waste	Machinery & Equipment - Annual Replacement of Skid Steer	20,000	20,000	531-3072-432.74-10
Solid Waste	Building Remodeling	10,000		531-3079-433.72-10
Street Lighting	Infrastructure - Signage & Striping	1,700,000	1,200,000	528-3035-415-73-68
Street Lighting	Infrastructure - Street Lighting	750,000	750,000	528-3035-415-73-60
Street Lighting	Infrastructure - Traffic Control	750,000	750,000	528-3035-415-73-61
Street Lighting	Capital Outlay - Vehicle Replacement	300,000	300,000	528-3035-415-74-20
Water Treatment Plant	Water Plant 10-Year CIP	50,000	50,000	501-3056-441.74-10
Water Treatment Plant	Capital Improvements - Repair & Replacement	2,000,000	2,000,000	501-3056-441.74-10
Water Meters	Advanced Meter Infrastructure (finalize AMI)	400,000	400,000	501-3055-441-73.62
Water Mains & Hydrants	Mid-size Excavator	162,500	162,500	501-3052-441.74-20
Water Mains & Hydrants	One Ton Truck with Dump Body	72,100	72,100	501-3052-441.74-20
Water Mains & Hydrants	Mid-size Excavator Trailer	19,250	19,250	501-3052-441.74-20
Water Mains & Hydrants	Mid-size Excavator Breaker	15,100	15,100	501-3052-441.74-20
Water Mains & Hydrants	Mid-size Excavator Tamper	10,500	10,500	501-3052-441.74-20
Water Mains & Hydrants	Skid Steer	7,500	7,500	501-3052-441.74-20
Water Meters	Annual Life Cycle Water Meter Replacement	193,000	193,000	501-3053-441.74-10
Water Meters	1/2 Ton Pickup	46,900	46,900	501-3053-441.74-20
Water Reclamation	3/4 Ton Crew Cab Pickup	55,000	55,000	521-3060-442-74.20
Water Reclamation	Utility Vehicle, Mower, Dumpster	45,000	45,000	521-3060-442-74.20
Water Reclamation	Water Rec (WRF) Eff Reuse (ERF) Rehab -Pumps/valves/m	250,000	250,000	521-3061-442-74.10

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT

Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Water Reclamation	Administration Building/New Projects	500,000		
Water Reclamation	Lift Station #58 and Force Main	500,000	500,000	521-3061-442-74.10
Water Reclamation	Lift Station Rehabilitation (coatings/valves/pumps/telemetry)	250,000	250,000	521-3061-442-74.10
Transit	Expansion <30ft Bus for Paratransit - Gross Expense	200,000	200,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(160,000)	(160,000)	552-0000-331.13-10
	Net Fargo Share => 40,000			
Transit	Bus Equipment for Expansion - Gross Expense	15,000	15,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(12,000)	(12,000)	552-0000-331.13-10
	Net Fargo Share => 3,000			
Transit	4 Replacement >30Ft Bus for Fixed Route - Gross Expense	3,000,000	3,000,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(2,400,000)	(2,400,000)	552-0000-331.13-10
	Net Fargo Share => 600,000			
Transit	Bus Equipment for Replacements - Gross Expense	60,000	60,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(48,000)	(48,000)	552-0000-331.13-10
	Net Fargo Share => 12,000			
Transit	Misc Support Equipment - Gross Expense	150,000	150,000	552-2561-510.74-10
	Federal Funding - offset Revenue	(120,000)	(120,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(12,875)	(12,875)	552-xxxx
	Net Fargo Share => 17,125			
Transit	4 Replacement <30ft Bus (8201,8211-8213) Gross Expense	740,000	740,000	552-2561-510.74-10
	Federal Funding - offset Revenue	(592,000)	(592,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(52,153)	(52,153)	552-xxxx
	Net Fargo Share => 95,847			
Transit	Bus Equipment for Replacements Gross Expense	40,000	40,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(32,000)	(32,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(2,819)	(2,819)	552-xxxx
	Net Fargo Share => 5,181			
Transit	Concrete and Bus Shelter Replacement (Fargo) Gross Exper	200,000		552-2561-510.72-20
	Federal Funding - offset Revenue	(160,000)		552-0000-331.13-10
	Net Fargo Share => 40,000			
Transit	Pedestrian Warning System Gross Expense	580,000	580,000	552-0000-510.74-12
	Federal Funding - offset Revenue	(464,000)	(464,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(11,377)	(11,377)	552-xxxx
	Net Fargo Share => 104,623			
			16,479,726	

* This purchase is funded with Public Safety Sales Tax.

This request is funded through the respective department's Operating budget.

@ Funded via unspent 2024G Bond Proceeds.

City of Fargo Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government.

Pension Trust Funds

Effective January 1, 2025, City employees who are benefit eligible are required to participate in the North Dakota Public Employees Retirement System (NDPERS) for retirement purposes. Currently, the City administers two plans and has employee membership in two other plans that are maintained by other agencies.

The pension plans include:

North Dakota Public Employee Retirement System

City Employee (Fund 701) - This fund accounts for the cost-sharing, multiple employer pension plan covering certain eligible employees of the City of Fargo and the Fargo Park District

Police Fund (702) - This fund accounts for the single employer pension plan covering all full-time employees of the Police department, except for the Chief of Police.

The Board of City Commissioners have administrative control over the City Employee and Police pension systems, while the Fire Relief and the NDPERS is maintained by other governmental bodies.

City-administered plans are managed by elected Pension Board members who are City employees. Discretion includes asset management and investment policy recommendations. Accounting and financial reporting is handled by the City Finance and Human Resource staff.

In addition to defined benefit pension plans, voluntary employee elective contributions can be made to Section 457 deferred compensation plans. These plans allow employees to save for retirement on a pre-tax basis.

FIDUCIARY FUNDS - SUMMARY

FUND RANGE: 701/702	Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE						
Transfers In	19,433,439	19,433,439	29,371,597	22,995,003	24,648,133	(15,638,078)
Miscellaneous	-	-	1,121	-	2,606	-
REVENUE Total	19,433,439	19,433,439	29,372,718	22,995,003	24,650,739	(15,638,078)
Revenue Total	19,433,439	19,433,439	29,372,718	22,995,003	24,650,739	(15,638,078)
Expense						
OPERATING EXPENSE						
Other Services	731,000	731,000	774,523	676,750	590,618	629,351
Miscellaneous	11,272,500	11,273,400	11,204,459	10,981,301	10,079,529	9,669,480
OPERATING EXPENSE Total	12,003,500	12,004,400	11,978,982	11,658,051	10,670,147	10,298,831
Expense Total	12,003,500	12,004,400	11,978,982	11,658,051	10,670,147	10,298,831

FIDUCIARY FUNDS - DETAIL

FUND RANGE: 701/702		Preliminary	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE								
Transfers In								
701 - 7080 - 395.30 - 34	Pension Investment Income - US Bank - Interest&Dividend	4,450,430	4,450,430	1,599,751	1,671,388	1,525,434	1,657,477	
701 - 7080 - 395.30 - 37	Pension Investment Income - US Bank - Gain/Loss	-	-	1,488,676	13,026,682	38,793	2,639,298	
701 - 7080 - 395.30 - 38	Pension Investment Income - Unrealized Gains/Losses	-	-	6,261,389	(8,086,081)	6,243,119	(15,744,078)	
701 - 7080 - 395.40 - 01	Employee Contributions - City Employee Contrib.	174,000	174,000	177,105	197,266	225,091	245,809	
701 - 7080 - 395.40 - 02	Employee Contributions - Park Employee Contrib.	51,000	51,000	53,010	62,776	63,818	65,788	
701 - 7080 - 395.50 - 01	Employer Pension Contrib. - City of Fargo Employer	450,000	450,000	427,452	433,853	466,357	492,564	
701 - 7080 - 395.50 - 02	Employer Pension Contrib. - Park District Employer	60,000	60,000	62,531	73,627	74,644	76,668	
701 - 7080 - 395.50 - 10	Employer Pension Contrib. - City ARC Supplemental	290,000	290,000	948,607	709,000	709,000	606,250	
701 - 7080 - 395.50 - 20	Employer Pension Contrib. - Fargo Park ARC Supplement	10,000	10,000	22,287	-	234,283	330,460	
701 - 7080 - 395.50 - 30	Employer Pension Contrib. - MAA Termination Payment	-	-	-	-	-	37,077	
702 - 7081 - 395.30 - 01	Pension Investment Income - Interest Income	-	-	131,955	343,388	154,091	22,474	
702 - 7081 - 395.30 - 30	Pension Investment Income - ETF&Closed Funds GainLoss	-	-	300,783	(1,109,561)	28,427	64,434	
702 - 7081 - 395.30 - 31	Pension Investment Income - Mutual Funds Gain/Loss	6,816,200	6,816,200	4,194,039	3,644,943	2,920,111	3,663,266	
702 - 7081 - 395.30 - 38	Pension Investment Income - Unrealized Gains/Losses	-	-	7,629,654	7,199,821	7,396,260	(13,795,472)	
702 - 7081 - 395.40 - 01	Employee Contributions - City Employee Contrib.	2,183,000	2,183,000	1,868,566	1,696,221	1,574,318	1,426,796	
702 - 7081 - 395.40 - 03	Employee Contributions - Employee Re - entering plan	-	-	-	-	49,212	35,117	
702 - 7081 - 395.50 - 01	Employer Pension Contrib. - City of Fargo Employer	3,100,000	3,100,000	2,660,740	2,422,680	2,236,175	2,031,744	
702 - 7081 - 395.50 - 10	Employer Pension Contrib. - City ARC Supplemental	1,848,809	1,848,809	1,445,052	709,000	709,000	506,250	
Transfers In Total		19,433,439	19,433,439	29,371,597	22,995,003	24,648,133	(15,638,078)	
Miscellaneous								
701 - 7080 - 361.99 - 00	Miscellaneous -	-	-	1,121	-	2,606	-	
Miscellaneous Total		-	-	1,121	-	2,606	-	
Revenue Total		19,433,439	19,433,439	29,372,718	22,995,003	24,650,739	(15,638,078)	
Expense								
OPERATING EXPENSE								
Other Services								
701 - 7080 - 505.33 - 20	Other Services - Accounting/Auditing Svc	32,000	32,000	32,000	32,000	32,000	32,000	
701 - 7080 - 505.33 - 23	Other Services - Investment Mgmt Fees	188,000	188,000	180,426	175,563	163,146	182,082	
701 - 7080 - 505.33 - 30	Other Services - Actuarial Services	35,000	35,000	61,143	31,835	16,346	26,384	
701 - 7080 - 505.33 - 99	Other Services - Investment Expenses	20,000	20,000	15,744	15,221	14,953	16,387	
701 - 7080 - 505.34 - 25	Technical Services - Benefit Plans Admin.	9,000	9,000	9,886	9,431	7,746	7,992	
702 - 7081 - 505.33 - 20	Other Services - Accounting/Auditing Svc	32,000	32,000	32,000	32,000	32,000	32,000	
702 - 7081 - 505.33 - 23	Other Services - Investmt Mgmt Fees	381,000	381,000	382,412	359,532	313,852	314,247	
702 - 7081 - 505.33 - 30	Other Services - Actuarial Services	30,000	30,000	55,829	16,468	6,718	14,349	
702 - 7081 - 505.34 - 25	Technical Services - Benefit Plans Admin.	4,000	4,000	5,083	4,700	3,857	3,910	
Other Services Total		731,000	731,000	774,523	676,750	590,618	629,351	
Miscellaneous								
701 - 7080 - 505.85 - 02	Claim and Benefit Payment - Refunds	100,000	100,000	203,349	460,560	45,112	158,176	
701 - 7080 - 505.85 - 03	Claim and Benefit Payment - Pension Benefits	4,750,000	4,750,000	4,689,146	4,484,060	4,354,774	4,201,275	
701 - 7080 - 505.85 - 04	Claim and Benefit Payment - Death Benefits	25,000	25,000	30,000	45,000	18,000	21,000	
701 - 7080 - 505.85 - 10	Claim and Benefit Payment - 457 Match	7,500	8,400	8,441	-	-	-	
702 - 7081 - 505.85 - 02	Claim and Benefit Payment - Refunds	150,000	150,000	106,249	58,789	179,960	542,367	
702 - 7081 - 505.85 - 03	Claim and Benefit Payment - Pension Benefits	6,120,000	6,120,000	6,047,274	5,732,892	5,376,683	4,626,662	
702 - 7081 - 505.85 - 04	Claim and Benefit Payment - Death Benefits	120,000	120,000	120,000	200,000	105,000	120,000	
Miscellaneous Total		11,272,500	11,273,400	11,204,459	10,981,301	10,079,529	9,669,480	
Expense Total		12,003,500	12,004,400	11,978,982	11,658,051	10,670,147	10,298,831	

TRANSIT - MATBUS

Department Overview:

MATBUS provides safe, reliable, and accessible public transportation that connects residents to employment, education, healthcare, shopping, and community services throughout the Fargo-Moorhead metropolitan area. Public transit is an essential service that supports economic development, mobility, and quality of life for residents of all ages and abilities.

Service Area

- City of Fargo
- City of West Fargo
- City of Moorhead
- City of Dilworth
- North Dakota State University
- Regional connections throughout the metro

Services Provided

- Fixed Route Bus Service
- ADA Complementary Paratransit Service
- MATBUS Flex (Microtransit/On-Demand Service)
- Bus stop and passenger facility maintenance
- Travel training and mobility assistance
- Transit planning and scheduling
- Fleet maintenance and facilities management

Department Responsibilities

- Operate and maintain a fleet of transit vehicles
- Maintain the Metro Transit Garage and transit facilities
- Ensure compliance with Federal Transit Administration (FTA), North Dakota, and Minnesota regulations
- Administer federal and state transit grants
- Procure vehicles and major capital equipment
- Oversee safety, training, and regulatory compliance
- Manage transit technology including fare collection, scheduling, dispatch, and vehicle systems

Organization

The City of Fargo operates MATBUS in partnership with:

- City of Moorhead
- City of Dilworth
- City of West Fargo
- North Dakota State University

Operations are funded through a combination of:

- Local government contributions
- Federal Transit Administration grants
- North Dakota and Minnesota state transit funding
- Passenger fares and other operating revenue

Community Impact

MATBUS provides:

- Transportation to work and school
- Access to medical appointments
- Mobility for seniors and individuals with disabilities
- Transportation for residents without access to a personal vehicle
- Reduced traffic congestion and parking demand
- Environmental benefits through reduced vehicle emissions
- Support for workforce recruitment and economic growth

Major Organizational Changes (Past Two Years)

• **City of Fargo became the Federal Transit Administration (FTA) Designated Recipient** for the Fargo-Moorhead Urbanized Area, assuming responsibility for administering and managing all federal transit funding for the region. This change streamlined grant administration and established Fargo as the lead agency for regional transit funding.

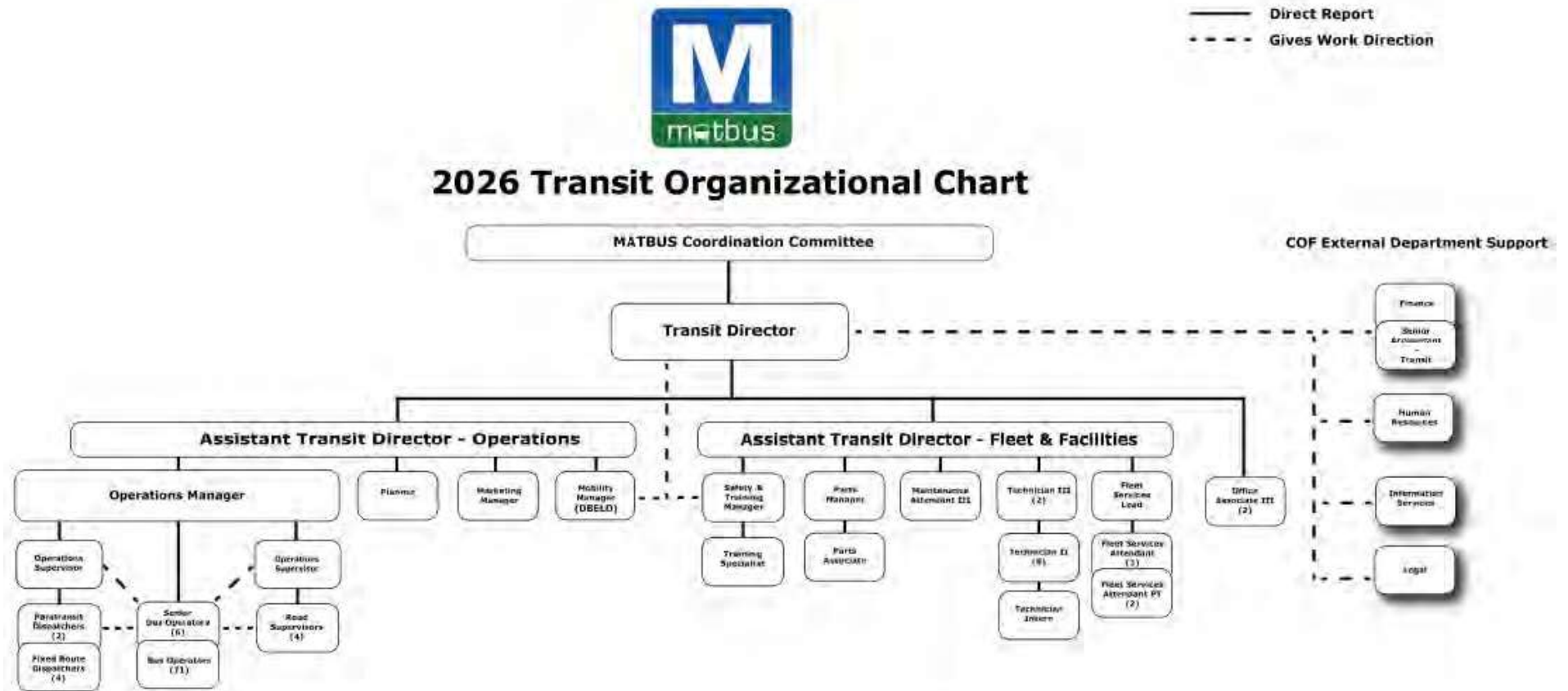
• **City of Fargo became the sole provider of public transit operations** throughout the Fargo-Moorhead Urbanized Area, operating fixed-route and complementary paratransit services for Fargo, West Fargo, Moorhead, and Dilworth under the MATBUS brand. This created a more unified regional transit system with consistent management and operations.

• **Transitioned transit operations from a contracted service model to City employees**, ending the third-party driver contract and bringing transit operations in-house.

This resulted in the successful transition of more than 80 employees to City employment while maintaining uninterrupted service to the public.



2026 Transit Organizational Chart

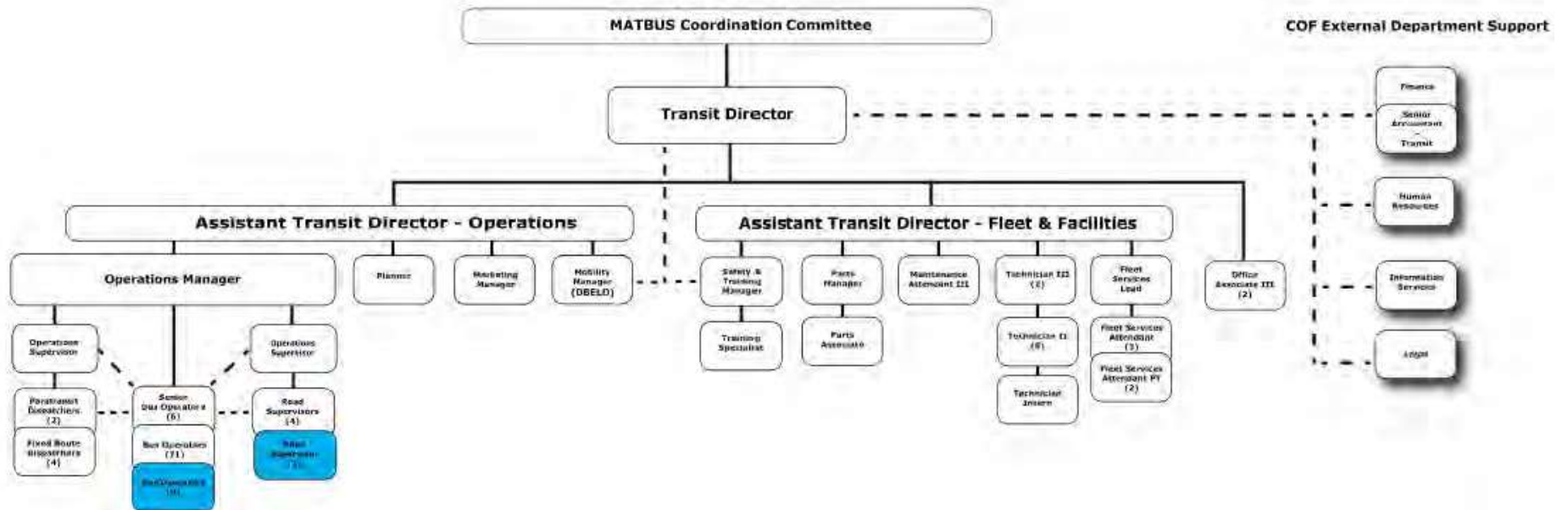


2027
Organization
Chart(s) -
PROPOSED:



2027 Transit Organizational Chart

- Direct Report
- - - Gives Work Direction
- Existing Position
- Proposed 2027 Positions



Current or Emerging Issues:

Ground Transportation Center (GTC) Replacement & Downtown Transit Operations

- Structural issues at the Ground Transportation Center require the relocation of downtown transit operations.
- A long-term solution will require coordination with regional partners and significant capital investment.
- Future decisions will shape how transit serves downtown Fargo for decades.

Comprehensive Service Analysis & System Redesign

- MATBUS is evaluating its network to better match today's travel patterns.
- Opportunities include:
- Higher-frequency service on key corridors
- Expansion of microtransit where appropriate
- Improved connections to employment, healthcare, and education.
- Goal: maximize service value while operating within available resources.

Funding Sustainability

- Transit operations rely on a combination of local, state, federal, and fare revenues.
- Rising operating costs continue to outpace revenue growth.
- Long-term sustainability will require careful balancing of service levels, operating efficiencies, and local investment.

Aging Fleet & Infrastructure

- Transit vehicles and facility infrastructure require ongoing replacement and rehabilitation.
- Federal grants fund much of the capital cost but require local matching funds.
- Deferred replacement increases maintenance costs and reliability concerns.

Workforce Recruitment & Retention

- Recruiting and retaining CDL drivers, mechanics, and technical staff remains a challenge nationwide.
- MATBUS continues to evaluate compensation, training, career development, and workforce strategies to maintain reliable service.

Leveraging Technology

- Continued investment in technology can improve customer experience and operational efficiency.

- Current initiatives include:
- Modern fare collection systems
- Mobile trip planning and payment
- Fleet technology and safety systems.
- Data-driven service planning.

Other Comments:

Why Public Transit Matters

Public transportation is more than moving people from one place to another—it is essential infrastructure that supports economic development, workforce participation, access to healthcare and education, mobility for seniors and individuals with disabilities, and the overall vitality of our community. MATBUS helps ensure that residents, businesses, and visitors can safely and efficiently connect to the opportunities that make the Fargo-Moorhead region thrive.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Transit Admin (2560)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Transit Director	1					
Operations Assistant Transit Director	1					
Office Associate III	2					
Safety & Training Manager	1					
Operations Manager	2					
Fixed Route Dispatcher	4					
Training Specialist	1					
Road Supervisor	4					
Marketing Manager	1					
Department Totals:	17			17		

Transit - Fixed Route (2561)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Bus Operator	54					
Senior Driver	5					
Operations Supervisor	1					
Department Totals:	60			60		

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Paratransit (2562)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Operations Supervisor	1					
Senior Driver	1					
ParaTransit Dispatcher	2					
Bus Operator	17					
Department Totals:	21			21		

Transit Planning (2564)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Tansit Planner	1					
Department Totals:	1			1		

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Transit Vehicle Prevent Maint. (2565)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
PTB Fleet Services Attendant		1			2	
Equipment Tech II	8					
Equipment Tech III	2					
Fleet Services Attendant	3					
Fleet Services Attendant Lead	1					
Inventory Purchasing Agent	1					
Inventory Purchasing Supervisor - Transit	1					
Fleet & Facilities Assistant Transit Director	1					
Department Totals:	17	1		18	2	

Transit Facility Prevent Maint. (2567)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Maintenance Technician III	1					
Department Totals:	1	0		1		

Planning/Transit (2568)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Mobility Manager	1					
PT Marketing Assistant						
Department Totals:	1		0	1		0

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING	
ENTERPRISE FUNDS						
Transit / Microtransit	551-2566	Bus Operator	7.00	616,295	7	616,295
Transit / Fixed Route	551-2561	Bus Operator	1.00	88,042	1	88,042
Transit / Paratransit	551-2562	Bus Operator	1.00	88,042	1	88,042
Transit / Admin	551-2560	Road Supervisor	1.00	98,888	1	98,888
Transit / Microtransit	551-2566	Full-Time Overtime		5,000		5,000
Transit / Fixed Route	551-2561	Full-Time Overtime		5,000		5,000
Transit / Paratransit	551-2562	Full-Time Overtime		5,000		5,000
Transit / Admin	551-2560	Full-Time Overtime		5,000		5,000

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
This request is funded through the respective department's Operating budget.
@ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Transit	Expansion <30ft Bus for Paratransit - Gross Expense	200,000	200,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(160,000)	(160,000)	552-0000-331.13-10
	Net Fargo Share => 40,000			
Transit	Bus Equipment for Expansion - Gross Expense	15,000	15,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(12,000)	(12,000)	552-0000-331.13-10
	Net Fargo Share => 3,000			
Transit	4 Replacement >30Ft Bus for Fixed Route - Gross Expense	3,000,000	3,000,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(2,400,000)	(2,400,000)	552-0000-331.13-10
	Net Fargo Share => 600,000			
Transit	Bus Equipment for Replacements - Gross Expense	60,000	60,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(48,000)	(48,000)	552-0000-331.13-10
	Net Fargo Share => 12,000			
Transit	Misc Support Equipment - Gross Expense	150,000	150,000	552-2561-510.74-10
	Federal Funding - offset Revenue	(120,000)	(120,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(12,875)	(12,875)	552-xxxx
	Net Fargo Share => 17,125			
Transit	4 Replacement <30ft Bus (8201,8211-8213) Gross Expense	740,000	740,000	552-2561-510.74-10
	Federal Funding - offset Revenue	(592,000)	(592,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(52,153)	(52,153)	552-xxxx
	Net Fargo Share => 95,847			
Transit	Bus Equipment for Replacements Gross Expense	40,000	40,000	552-2561-510.74-20
	Federal Funding - offset Revenue	(32,000)	(32,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(2,819)	(2,819)	552-xxxx
	Net Fargo Share => 5,181			
Transit	Concrete and Bus Shelter Replacement (Fargo) Gross Expense	200,000		552-2561-510.72-20
	Federal Funding - offset Revenue	(160,000)		552-0000-331.13-10
	Net Fargo Share => 40,000			
Transit	Pedestrian Warning System Gross Expense	580,000	580,000	552-0000-510.74-12
	Federal Funding - offset Revenue	(464,000)	(464,000)	552-0000-331.13-10
	Metro Partners - offset Revenue	(11,377)	(11,377)	552-xxxx
	Net Fargo Share => 104,623			

TRANSIT - ALLOCATION MODEL

			2025 Actuals		2026 Budget		2027 Budget				
Account Description	New Service Type	Cost Split	MATBUS TOTAL	FARGO SHARE	MATBUS SYSTEM	FARGO SHARE	MATBUS TOTAL	FARGO SHARE	MOORHEAD SHARE	WEST FARGO SHARE	NDSU SHARE
Expense											
Admin	All Services	Revenue Hours	\$1,916,378	\$1,152,570 60%	\$2,275,211	\$1,322,377 58%	\$2,951,622	\$1,544,095 52%	\$1,082,160 37%	\$165,004 6%	\$160,363 5%
Fixed Route	Fixed Route	Revenue Hours	\$8,053,048	\$4,629,618 57%	\$7,184,807	\$4,055,329 56%	\$6,759,260	\$3,729,957 55%	\$2,324,245 34%	\$219,475 3%	\$485,542 7%
Paratransit	Para Only	Ridership	\$2,024,064	\$1,384,961 68%	\$2,047,026	\$1,393,988 68%	\$2,199,825	\$1,501,330 68%	\$383,323 17%	\$315,172 14%	\$0 0%
Microtransit	Micro Only	Revenue Hours	\$269,703	\$232,076 86%	\$25,388	\$0 0%	\$726,664	\$0 0%	\$692,730 95%	\$0 0%	\$33,933 5%
Mobility Management	All Services	Revenue Hours	\$139,867	\$84,120 60%	\$152,743	\$88,776 58%	\$153,871	\$80,495 52%	\$56,414 37%	\$8,602 6%	\$8,360 5%
Planning	All Services	Revenue Hours	\$78,412	\$47,160 60%	\$88,725	\$51,568 58%	\$156,230	\$81,729 52%	\$57,279 37%	\$8,734 6%	\$8,488 5%
Building - Operating	All Services	Revenue Hours	\$189,945	\$114,239 60%	\$238,191	\$138,439 58%	\$231,880	\$121,304 52%	\$85,015 37%	\$12,963 6%	\$12,598 5%
Building - Prev Maint	All Services	Revenue Hours	\$236,099	\$141,998 60%	\$344,558	\$200,261 58%	\$356,889	\$186,701 52%	\$130,847 37%	\$19,951 6%	\$19,390 5%
Vehicle - Operating	All Services	Revenue Miles	\$48,997	\$28,093 57%	\$48,235	\$28,035 58%	\$48,600	\$25,424 52%	\$17,818 37%	\$2,717 6%	\$2,640 5%
Vehicle - Prev Maint											
	All Services	% of Direct x Revenue Miles	\$2,871,623	\$1,611,428 56%	\$2,843,170	\$1,579,128 56%	\$2,873,695	\$1,513,133 53%	\$1,057,613 37%	\$118,622 4%	\$184,327 6%
Expense Total			\$15,828,136	\$9,426,263 60%	\$15,248,054	\$8,857,901 58%	\$16,458,536	\$8,784,168 53%	\$5,887,444 36%	\$871,240 5%	\$915,641 6%
Revenue											
Local Revenue		Ridership & Various									
	All Services		\$1,095,158	\$677,843 62%	\$1,374,885	\$832,998 61%	\$1,617,271	\$957,919 59%	\$601,106 37%	\$55,122 3%	\$3,124 0%
ND State Revenue	ND Elderly/Disabled	Ridership ND Elderly/Disabled	\$816,925	\$739,851 91%	\$1,042,324	\$907,492 87%	\$1,042,324	\$929,768 89%	\$0 0%	\$112,556 11%	\$0 0%
Federal Revenue	All Services	Population & Various	\$3,036,490	\$2,405,542 79%	\$3,173,887	\$2,519,548 79%	\$3,207,894	\$2,636,280 82%	\$48,511 2%	\$233,386 7%	\$289,718 9%
Revenue Total			\$4,948,573	\$3,823,236	\$5,591,096	\$4,260,038	\$5,867,489	\$4,523,967 77%	\$649,617 11%	\$401,064 7%	\$292,842 5%
Operating Budget Total			\$10,879,563	\$5,603,027 52%	\$9,656,958	\$4,597,863 48%	\$10,591,047	\$4,260,201 40%	\$5,237,827 49%	\$470,176 4%	\$622,799 6%

						Fargo							
Account Description	GL Number	Account Total	New Dept	New Service		Fixed Route		Special Service		Paratransit		Microtransit	
				Type	Cost Spilt	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
Expense													
Admin-2560													
Full Time Staff	551-2560-491.11-00	1,678,198.57	Admin	All Services	Revenue Hours	38.49%	645,907.61			13.83%	232,016.00	0.00%	-
Temporary/Seasonal	551-2560-491.14-00	8,715.00	Admin	All Services	Revenue Hours	38.49%	3,354.24			13.83%	1,204.87	0.00%	-
Health Insurance	551-2560-491.20-01	267,685.20	Admin	All Services	Revenue Hours	38.49%	103,027.09			13.83%	37,008.28	0.00%	-
Dental Insurance	551-2560-491.20-03	11,385.00	Admin	All Services	Revenue Hours	38.49%	4,381.88			13.83%	1,574.01	0.00%	-
Long Term Disability	551-2560-491.20-04	3,340.00	Admin	All Services	Revenue Hours	38.49%	1,285.50			13.83%	461.77	0.00%	-
Auto Allowance	551-2560-491.20-05	900.00	Admin	All Services	Revenue Hours	38.49%	346.39			13.83%	124.43	0.00%	-
FICA 6.2%	551-2560-491.21-01	92,084.00	Admin	All Services	Revenue Hours	38.49%	35,441.43			13.83%	12,730.89	0.00%	-
Medicare 1.45%	551-2560-491.21-02	21,536.00	Admin	All Services	Revenue Hours	38.49%	8,288.81			13.83%	2,977.42	0.00%	-
NDPERS Pension 5.26%	551-2560-491.22-04	82,395.00	Admin	All Services	Revenue Hours	38.49%	31,712.31			13.83%	11,391.36	0.00%	-
NDPERS/City Pension .88%	551-2560-491.22-05	3,358.00	Admin	All Services	Revenue Hours	38.49%	1,292.43			13.83%	464.25	0.00%	-
NDPERS DC Required Contribution	551-2560-491.22-10	33,639.00	Admin	All Services	Revenue Hours	38.49%	12,947.03			13.83%	4,650.69	0.00%	-
NDPERS DC Add'l Contribution	551-2560-491.22-11	9,871.00	Admin	All Services	Revenue Hours	38.49%	3,799.17			13.83%	1,364.70	0.00%	-
Workers Compensation	551-2560-491.25-00	-	Admin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Overhed Cost Allocation	551-2560-491.33-03	394,511.00	Admin	All Services	Revenue Hours	38.49%	151,839.99			13.83%	54,542.33	0.00%	-
Other Services Temp Personnel	551-2560-491.33-71	-	Admin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Security Services	551-2560-491.33-80	190,000.00	Admin	All Services	Revenue Hours	38.49%	73,127.49			13.83%	26,268.07	0.00%	-
Bus Driver Services	551-2560-491.33-86	-	Admin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Computer Services	551-2560-491.34-15	6,200.00	Admin	All Services	Revenue Hours	38.49%	2,386.27			13.83%	857.17	0.00%	-
Marketing/ Public Relat.	551-2560-491.34-20	-	Admin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Credit Card Fees	551-2560-491.34-36	11,500.00	Admin	All Services	Revenue Hours	38.49%	4,426.14			13.83%	1,589.91	0.00%	-
Computer Equipment Repair	551-2560-491.43-21	1,000.00	Admin	All Services	Revenue Hours	38.49%	384.88			13.83%	138.25	0.00%	-
Maintenance Service Cont.	551-2560-491.43-50	5,000.00	Admin	All Services	Revenue Hours	38.49%	1,924.41			13.83%	691.27	0.00%	-
General Liability	551-2560-491.52-30	22,307.00	Admin	All Services	Revenue Hours	38.49%	8,585.55			13.83%	3,084.01	0.00%	-
Cellular Phone Service	551-2560-491.53-20	4,990.00	Admin	All Services	Revenue Hours	38.49%	1,920.56			13.83%	689.88	0.00%	-
Radio Systems	551-2560-491.53-30	5,000.00	Admin	All Services	Revenue Hours	38.49%	1,924.41			13.83%	691.27	0.00%	-
Other Communications	551-2560-491.53-60	1,600.00	Admin	All Services	Revenue Hours	38.49%	615.81			13.83%	221.20	0.00%	-
Legal Publications	551-2560-491.54-10	1,450.00	Admin	All Services	Revenue Hours	38.49%	558.08			13.83%	200.47	0.00%	-
Custom Printed Forms	551-2560-491.55-10	14,000.00	Admin	All Services	Revenue Hours	38.49%	5,388.34			13.83%	1,935.54	0.00%	-
In State Travel Expenses	551-2560-491.56-60	1,100.00	Admin	All Services	Revenue Hours	38.49%	423.37			13.83%	152.08	0.00%	-
Out of State Travel Exp	551-2560-491.57-60	17,617.00	Admin	All Services	Revenue Hours	38.49%	6,780.46			13.83%	2,435.60	0.00%	-
Due & Membership Instate	551-2560-491.59-10	2,500.00	Admin	All Services	Revenue Hours	38.49%	962.20			13.83%	345.63	0.00%	-
Dues & Membership Outstate	551-2560-491.59-11	6,500.00	Admin	All Services	Revenue Hours	38.49%	2,501.73			13.83%	898.64	0.00%	-
Seminar & Conf. Instate	551-2560-491.59-20	5,250.00	Admin	All Services	Revenue Hours	38.49%	2,020.63			13.83%	725.83	0.00%	-
Seminar & Conf. Outstate	551-2560-491.59-21	4,000.00	Admin	All Services	Revenue Hours	38.49%	1,539.53			13.83%	553.01	0.00%	-
Office Supplies	551-2560-491.61-10	36,600.00	Admin	All Services	Revenue Hours	38.49%	14,086.66			13.83%	5,060.06	0.00%	-
Postage	551-2560-491.61-50	2,350.00	Admin	All Services	Revenue Hours	38.49%	904.47			13.83%	324.89	0.00%	-
Miscellaneous	551-2560-491.68-10	2,440.00	Admin	All Services	Revenue Hours	38.49%	939.11			13.83%	337.34	0.00%	-
Safety Compliance	551-2560-491.68-50	2,600.00	Admin	All Services	Revenue Hours	38.49%	1,000.69			13.83%	359.46	0.00%	-
Bad Debt	551-2560-491.68-10	-	Admin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Special Assessment Princ	551-2560-491.80-12	-	Admin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Interest on Other Debt	551-2560-491.80-21	-	Admin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Admin Total		2,951,621.77					1,136,024.66				408,070.58		-
Fixed Route-2561													
Full Time Staff	551-2561-491.11-00	3,820,629.47	Fixed Route	Fixed Route Oi	Revenue Hours	55.18%	2,108,347.59						
Full Time - Overtime	551-2561-491.11-01	74,166.00	Fixed Route	Fixed Route Oi	Revenue Hours	55.18%	40,927.21						
Temporary/Seasonal	551-2561-491.14-00	134,589.00	Fixed Route	Fixed Route Oi	Revenue Hours	55.18%	74,270.59						
Health Insurance	551-2561-491.20-01	611,333.60	Fixed Route	Fixed Route Oi	Revenue Hours	55.18%	337,353.76						

						Fargo							
Account Description	GL Number	Account Total	New Service			Fixed Route		Special Service		Paratransit		Microtransit	
			New Dept	Type	Cost Spilt	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
Dental Insurance	551-2561-491.20-03	31,574.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	17,423.56						
Long Term Disability	551-2561-491.20-04	8,123.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	4,482.54						
Auto Allowance	551-2561-491.20-05	-	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	-						
FICA 6.2%	551-2561-491.21-01	228,319.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	125,993.85						
Medicare 1.45%	551-2561-491.21-02	53,397.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	29,466.20						
NDPERS Pension 5.26%	551-2561-491.22-04	5,337.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	2,945.13						
NDPERS/City Pension .88%	551-2561-491.22-05	-	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	-						
NDPERS Required Contribution	551-2561-491.22-10	187,402.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	103,414.52						
NDPERS Add'l Contribution	551-2561-491.22-11	28,478.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	15,715.09						
Workers Compensation	551-2561-491.25-00	-	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	-						
Overhead Cost Allocation	551-2561-491.33-03	-	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	-						
Security Services	551-2561-491.33-80	89,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	49,113.09						
Bus Driver Services	551-2561-491.33-86	-	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	-						
Marketing / Public Relat.	551-2561-491.34-20	50,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	27,591.63						
Other Services	551-2561-491.38-99	164,157.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	90,587.17						
Cleaning Service Contract	551-2561-491.52-20	88,400.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	48,781.99						
Snow Clearing	551-2561-491.42-20	39,330.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	21,703.57						
General Equipment Repair	551-2561-491.43-20	12,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	6,621.99						
Building Repairs	551-2561-491.43-10	9,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	4,966.49						
Operating Leases	551-2561-491.44-30	25,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	13,795.81						
Automobile Liability	551-2561-491.52-20	170,025.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	93,825.32						
Cellular Phone Service	551-2561-491.53-20	26,960.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	14,877.40						
Office Supplies	551-2561-491.61-10	3,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	1,655.50						
Farebox Cards	551-2561-491.61-15	42,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	23,176.97						
Other fuels	551-2561-491.62-12	50,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	27,591.63						
Diesel Fuel	551-2561-491.62-11	800,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	441,466.02						
Miscellaneous	551-2561-491.68-10	7,000.00	Fixed Route	Fixed Route	Or Revenue Hours	55.18%	3,862.83						
Fixed Route Total		6,759,220.07					3,729,957.45						
Paratransit-2562													
Full Time Staff	551-2562-491.11-00	1,399,875.06	Para	Para Only	Ridership					68.25%	955,382.79		
Full Time - Overtime	551-2562-491.11-01	21,846.00	Para	Para Only	Ridership					68.25%	14,909.40		
Temporary/Seasonal	551-2562-491.14-00	39,644.00	Para	Para Only	Ridership					68.25%	27,056.13		
Health Insurance	551-2562-491.20-01	252,475.90	Para	Para Only	Ridership					68.25%	172,309.04		
Dental Insurance	551-2562-491.20-03	11,537.00	Para	Para Only	Ridership					68.25%	7,873.74		
Long Term Disability	551-2562-491.20-04	2,681.00	Para	Para Only	Ridership					68.25%	1,829.72		
FICA 6.2%	551-2562-491.21-01	79,313.00	Para	Para Only	Ridership					68.25%	54,129.31		
Medicare 1.45%	551-2562-491.21-02	18,549.00	Para	Para Only	Ridership					68.25%	12,659.27		
NDPERS Required Contribution	551-2562-491.22-10	74,739.00	Para	Para Only	Ridership					68.25%	51,007.66		
NDPERS Add'l Contribution	551-2562-491.22-11	15,978.00	Para	Para Only	Ridership					68.25%	10,904.62		
Workers Compensation	551-2562-491.25-00	-	Para	Para Only	Ridership					68.25%	-		
Overhead Cost Allocation	551-2562-491.33-03	-	Para	Para Only	Ridership					68.25%	-		
Bus Driver Services	551-2562-491.33-86	-	Para	Para Only	Ridership					68.25%	-		
Other Services	551-2562-491.38-99	65,300.00	Para	Para Only	Ridership					68.25%	44,565.76		
Automobile Liability	551-2562-491.52-20	44,844.00	Para	Para Only	Ridership					68.25%	30,605.01		
General Liability	551-2562-491.52-30	4,543.00	Para	Para Only	Ridership					68.25%	3,100.49		
Cellular Phone Service	551-2562-491.53-20	8,500.00	Para	Para Only	Ridership					68.25%	5,801.06		
Gasoline	551-2562-491.62-10	160,000.00	Para	Para Only	Ridership					68.25%	109,196.35		
Bad Debts	551-2562-491.69-10	-	Para	Para Only	Ridership					68.25%	-		
Paratransit Total		2,199,824.96									1,501,330.35		

						Fargo									
Account Description	GL Number	Account Total	New Dept	New Service		Cost Spilt		Fixed Route		Special Service		Paratransit		Microtransit	
				Type											
						Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount		
Ground Transportation Terminal															
Temporary/Seasonal	551-2563-491.14-00	-	Building Operati	All Services	Revenue Hours	38.49%	-			13.83%	-	8.63%	-		
FICA 6.2%	551-2563-491.21-01	-	Building Operati	All Services	Revenue Hours	38.49%	-			13.83%	-	8.63%	-		
Medicare 1.45%	551-2563-491.21-02	-	Building Operati	All Services	Revenue Hours	38.49%	-			13.83%	-	8.63%	-		
Ground Transportation Terminal Total							-				-				

						Fargo							
Account Description	GL Number	Account Total	New Dept	New Service Type	Cost Spilt	Fixed Route		Special Service		Paratransit		Microtransit	
						Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
Planning-2564													
Full Time Staff	551-2564-491.11-00	92,630.99	Planning	All Services	Revenue Hours	38.49%	35,651.96			13.83%	12,806.51	0.00%	-
Health Insurance	551-2564-491.20-01	24,756.60	Planning	All Services	Revenue Hours	38.49%	9,528.36			13.83%	3,422.67	0.00%	-
Dental Insurance	551-2564-491.20-03	607.00	Planning	All Services	Revenue Hours	38.49%	233.62			13.83%	83.92	0.00%	-
Long Term Disability	551-2564-491.20-04	209.00	Planning	All Services	Revenue Hours	38.49%	80.44			13.83%	28.89	0.00%	-
FICA 6.2%	551-2564-491.21-01	4,537.00	Planning	All Services	Revenue Hours	38.49%	1,746.21			13.83%	627.25	0.00%	-
Medicare 1.45%	551-2564-491.21-02	1,061.00	Planning	All Services	Revenue Hours	38.49%	408.36			13.83%	146.69	0.00%	-
NDPERS Pension 5.26%	551-2564-491.22-04	8,328.00	Planning	All Services	Revenue Hours	38.49%	3,205.29			13.83%	1,151.37	0.00%	-
Overhead Cost Allocation	551-2564-491.33-03	-	Planning	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Planning Services	551-2564-491.33-15	24,100.00	Planning	All Services	Revenue Hours	38.49%	9,275.64			13.83%	3,331.90	0.00%	-
Planning Total		156,229.59					60,129.88				21,599.21		-
Vehicle Preventative Maintenance-2565													
Full Time Staff	551-2565-491.11-00	1,177,343.80	PM Vehicle	All Services	% of Direct x Revenue	47.40%	558,108.72			5.25%	61,817.11	0.00%	-
Full Time - Overtime	551-2565-491.11-01	4,888.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	2,317.11			5.25%	256.65	0.00%	-
Full Time Banked Sick	551-2565-491.11-02	1,608.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	762.26			5.25%	84.43	0.00%	-
Part Time with Benefits	551-2565-491.13-00	45,826.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	21,723.38			5.25%	2,406.12	0.00%	-
Temporary/Seasonal	551-2565-491.14-00	19,968.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	9,465.64			5.25%	1,048.43	0.00%	-
Health Insurance	551-2565-491.20-01	338,026.70	PM Vehicle	All Services	% of Direct x Revenue	47.40%	160,238.37			5.25%	17,748.28	0.00%	-
Dental Insurance	551-2565-491.20-03	10,322.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	4,893.05			5.25%	541.96	0.00%	-
Long Term Disability	551-2565-491.20-04	2,859.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	1,355.28			5.25%	150.11	0.00%	-
Auto Allowance	551-2565-491.20-05	-	PM Vehicle	All Services	% of Direct x Revenue	47.40%	-			5.25%	-	0.00%	-
FICA 6.2%	551-2565-491.21-01	80,519.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	38,169.27			5.25%	4,227.70	0.00%	-
Medicare 1.45%	551-2565-491.21-02	18,831.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	8,926.66			5.25%	988.73	0.00%	-
City Pension	551-2565-491.22-01	5,157.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	2,444.63			5.25%	270.77	0.00%	-
NDPERS Pension 5.26%	551-2565-491.22-04	107,123.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	50,780.65			5.25%	5,624.55	0.00%	-
NDPERS/City Pension .88%	551-2565-491.22-05	1,623.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	769.37			5.25%	85.22	0.00%	-
NDPERS Required Contribution	551-2565-491.22-10	8,100.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	3,839.73			5.25%	425.30	0.00%	-
Overhead Cost Allocation	551-2565-491.33-03	-	PM Vehicle	All Services	% of Direct x Revenue	47.40%	-			5.25%	-	0.00%	-
General Equipment Repair	551-2565-491.43-20	15,000.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	7,110.61			5.25%	787.58	0.00%	-
Bus Repairs/Parts	551-2565-491.43-25	690,000.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	327,087.99			5.25%	36,228.84	0.00%	-
Outside Mechanic Service	551-2565-491.43-30	295,500.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	140,078.99			5.25%	15,515.40	0.00%	-
Vehicle Repair Supplies	551-2565-491.61-30	19,000.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	9,006.77			5.25%	997.61	0.00%	-
Small Tools	551-2565-491.61-41	10,000.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	4,740.41			5.25%	525.06	0.00%	-
Uniforms	551-2565-491.64-10	22,000.00	PM Vehicle	All Services	% of Direct x Revenue	47.40%	10,428.89			5.25%	1,155.12	0.00%	-
Vehicle Preventative Maintenance Total		2,873,694.50					1,362,247.76				150,884.96		-
Building Operations-2570													
Overhead Cost Allocation	551-2570-491.33-03	-	Building Operati	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Water and Sewer	551-2570-491.41-05	20,575.00	Building Operati	All Services	Revenue Hours	38.49%	7,918.94			13.83%	2,844.56	0.00%	-
Garbage Pickup	551-2570-491.42-15	4,550.00	Building Operati	All Services	Revenue Hours	38.49%	1,751.21			13.83%	629.05	0.00%	-
Other Repairs	551-2570-491.43-90	2,000.00	Building Operati	All Services	Revenue Hours	38.49%	769.76			13.83%	276.51	0.00%	-
Property Insurance	551-2570-491.52-10	93,455.00	Building Operati	All Services	Revenue Hours	38.49%	35,969.10			13.83%	12,920.43	0.00%	-
Natural Gas	551-2570-491.62-50	43,961.00	Building Operati	All Services	Revenue Hours	38.49%	16,919.78			13.83%	6,077.74	0.00%	-
Electricity	551-2570-491.62-51	66,839.00	Building Operati	All Services	Revenue Hours	38.49%	25,725.10			13.83%	9,240.69	0.00%	-
Propane	551-2570-491.62-52	500.00	Building Operati	All Services	Revenue Hours	38.49%	192.44			13.83%	69.13	0.00%	-
Building Operations Total		231,880.00					89,246.33				32,058.11		-
Microtransit-2566													
Microtransit													
Full Time Staff	551-2566-491.11-00	641,690.00	Micro	Micro Only	Revenue Hours							0.00%	-
Full Time Overtime	551-2566-491.11-01	10,448.18	Micro	Micro Only	Revenue Hours							0.00%	-

						Fargo							
Account Description	GL Number	Account Total	New Service			Fixed Route		Special Service		Paratransit		Microtransit	
			New Dept	Type	Cost Spilt	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
Temporary/Seasonal	551-2566-491.14-00	18,945.75	Micro	Micro Only	Revenue Hours							0.00%	-
FICA 6.2%	551-2566-491.21-01	-	Micro	Micro Only	Revenue Hours							0.00%	-
Medicare 1.45%	551-2565-491.21-02	-	Micro	Micro Only	Revenue Hours							0.00%	-
Overhead Cost Allocation	551-2566-491.33-03	-	Micro	Micro Only	Revenue Hours							0.00%	-
Bus Driver Services	551-2566-491.33-86	-	Micro	Micro Only	Revenue Hours							0.00%	-
Other Services	551-2566-491.38-99	18,000.00	Micro	Micro Only	Revenue Hours							0.00%	-
Automobile Liability	551-2566-491.52-20	16,000.00	Micro	Micro Only	Revenue Hours							0.00%	-
General Liability	551-2566-491.52-30	-	Micro	Micro Only	Revenue Hours							0.00%	-
Cellular Phone Service	551-2566-491.53-20	480.00	Micro	Micro Only	Revenue Hours							0.00%	-
Gasoline	551-2566-491.62-10	21,100.00	Micro	Micro Only	Revenue Hours							0.00%	-
Microtransit Total		726,663.93											-
Building - Preventative Maintenance-2567													
Full Time Staff	551-2567-491.11-00	87,012.34	PM Building	All Services	Revenue Hours	38.49%	33,489.44			13.83%	12,029.72	0.00%	-
Health Insurance		10,236.60				38.49%	3,939.88			13.83%	1,415.24	0.00%	-
Dental Insurance	551-2567-491.20-03	607.00	PM Building	All Services	Revenue Hours	38.49%	233.62			13.83%	83.92	0.00%	-
Long Term Disability	551-2567-491.20-04	193.00	PM Building	All Services	Revenue Hours	38.49%	74.28			13.83%	26.68	0.00%	-
FICA 6.2%	551-2567-491.21-01	5,128.00	PM Building	All Services	Revenue Hours	38.49%	1,973.67			13.83%	708.96	0.00%	-
Medicare 1.45%	551-2567-491.21-02	1,199.00	PM Building	All Services	Revenue Hours	38.49%	461.47			13.83%	165.77	0.00%	-
NDPERS Pension 5.26%	551-2567-491.22-04	7,823.00	PM Building	All Services	Revenue Hours	38.49%	3,010.93			13.83%	1,081.55	0.00%	-
Overhead Cost Allocation	551-2567-491.33-03	-	PM Building	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Custodial Services	551-2567-491.42-05	111,690.00	PM Building	All Services	Revenue Hours	38.49%	42,987.42			13.83%	15,441.48	0.00%	-
Grounds Maintenance Svc	551-2567-491.42-10	5,000.00	PM Building	All Services	Revenue Hours	38.49%	1,924.41			13.83%	691.27	0.00%	-
Snow Clearing	551-2567-491.42-20	26,000.00	PM Building	All Services	Revenue Hours	38.49%	10,006.92			13.83%	3,594.58	0.00%	-
Snow Hauling	551-2567-491.42-21	20,500.00	PM Building	All Services	Revenue Hours	38.49%	7,890.07			13.83%	2,834.19	0.00%	-
Freight Cost	551-2567-491.43-05	500.00	PM Building	All Services	Revenue Hours	38.49%	192.44			13.83%	69.13	0.00%	-
Building Repairs	551-2567-491.43-10	60,000.00	PM Building	All Services	Revenue Hours	38.49%	23,092.89			13.83%	8,295.18	0.00%	-
General Equipment Repair	551-2567-491.43-20	-	PM Building	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Computer Equipment Repair	551-2567-491.43-21	-	PM Building	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Maintenance Service Cont.	551-2567-491.43-50	1,000.00	PM Building	All Services	Revenue Hours	38.49%	384.88			13.83%	138.25	0.00%	-
Janitorial Supplies	551-2567-491.61-45	20,000.00	PM Building	All Services	Revenue Hours	0.38	7,697.63			13.83%	2,765.06	0.00%	-
Building - Preventative Maintenance Total		356,888.94					137,359.96				49,340.97		-
Mobility Management-2568													
Full Time Staff	551-2568-491.11-00	103,170.98	Mobility	All Services	Revenue Hours	38.49%	39,708.60			13.83%	14,263.70	0.00%	-
Full Time Banked Sick	551-2568-491.11-02	2,830.00	Mobility	All Services	Revenue Hours	38.49%	1,089.21			13.83%	391.26	0.00%	-
Health Insurance	551-2568-491.20-01	24,756.60	Mobility	All Services	Revenue Hours	38.49%	9,528.36			13.83%	3,422.67	0.00%	-
Dental Insurance	551-2568-491.20-03	607.00	Mobility	All Services	Revenue Hours	38.49%	233.62			13.83%	83.92	0.00%	-
Long Term Disability	551-2568-491.20-04	236.00	Mobility	All Services	Revenue Hours	38.49%	90.83			13.83%	32.63	0.00%	-
FICA 6.2%	551-2568-491.21-01	5,952.00	Mobility	All Services	Revenue Hours	38.49%	2,290.81			13.83%	822.88	0.00%	-
Medicare 1.45%	551-2568-491.21-02	1,392.00	Mobility	All Services	Revenue Hours	38.49%	535.76			13.83%	192.45	0.00%	-
NDPERS Pension 5.26%	551-2568-491.22-04	9,276.00	Mobility	All Services	Revenue Hours	38.49%	3,570.16			13.83%	1,282.43	0.00%	-
Workers Compensation	551-2568-491.25-00	-	Mobility	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Overhead Cost Allocation	551-2568-491.33-03	-	Mobility	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Cellular Phone Service	551-2568-491.53-20	550.00	Mobility	All Services	Revenue Hours	38.49%	211.68			13.83%	76.04	0.00%	-
Marketing	551-2568-491.54-11	500.00	Mobility	All Services	Revenue Hours	38.49%	192.44			13.83%	69.13	0.00%	-
Custom Printed Forms	551-2568-491.55-10	2,000.00	Mobility	All Services	Revenue Hours	38.49%	769.76			13.83%	276.51	0.00%	-
In State Travel Expenses	551-2568-491.56-60	750.00	Mobility	All Services	Revenue Hours	38.49%	288.66			13.83%	103.69	0.00%	-
Dues & Membership	551-2568-491.59-12	500.00	Mobility	All Services	Revenue Hours	38.49%	192.44			13.83%	69.13	0.00%	-
Postage	551-2568-491.61-50	-	Mobility	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Out of State Travel Exp	551-2568-491.57-60	1,250.00	Mobility	All Services	Revenue Hours	38.49%	481.10			13.83%	172.82	0.00%	-

						Fargo							
Account Description	GL Number	New Service				Fixed Route		Special Service		Paratransit		Microtransit	
		Account Total	New Dept	Type	Cost Spilt								
		Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount				
Seminar & Conf. Instate	551-2568-491.59-20	100.00	Mobility	All Services	Revenue Hours	38.49%	38.49			13.83%	13.83	0.00%	-
Office Supplies	551-2568-491.61-10	-	Mobility	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-
Mobility Management Total		153,870.58					59,221.94				21,273.07		-

						Fargo								
Account Description	GL Number	Account Total	New Dept	New Service		Fixed Route		Special Service		Paratransit		Microtransit		
				Type	Cost Spilt	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	
Vehicle Operations-2571														
Overhead Cost Allocation	551-2571-491.33-03	-	Vehicle Operatin	All Services	Revenue Hours	38.49%	-			13.83%	-	0.00%	-	
Computer Services	551-2571-491.34-15	22,000.00	Vehicle Operatin	All Services	Revenue Hours	38.49%	8,467.39			13.83%	3,041.57	0.00%	-	
Other Services	551-2571-491.38-99	3,100.00	Vehicle Operatin	All Services	Revenue Hours	38.49%	1,193.13			13.83%	428.58	0.00%	-	
Operating Leases	551-2571-491.44-30	500.00	Vehicle Operatin	All Services	Revenue Hours	38.49%	192.44			13.83%	69.13	0.00%	-	
Reference Materials	551-2571-491.59-30	2,500.00	Vehicle Operatin	All Services	Revenue Hours	38.49%	962.20			13.83%	345.63	0.00%	-	
Gasoline	551-2571-491.62-10	20,500.00	Vehicle Operatin	All Services	Revenue Hours	38.49%	7,890.07			13.83%	2,834.19	0.00%	-	
Vehicle Operations Total		48,600.00					18,705.24				6,719.10		-	
Expense Total			16,458,494.34			6,592,893.22			2,191,276.34					-
						8,784,169.56								
Revenue						Fargo								
						Percent	Amount			Percent	Amount		Percent	Amount
Local Revenue														
Line Transit Farebox	551-0000-343.10-01	299,756.00	Fixed Route	Exclude NDSU Ridership - Exclude ND		57.58%	172,590.23							
Line Transit Pass Revenue	551-0000-343.10-02	765,000.00	Fixed Route	Exclude NDSU Ridership - Exclude ND		57.58%	440,463.34							
Line Transit Advertising	551-0000-343.10-04	80,000.00	Fixed Route	Exclude NDSU Ridership - Exclude ND		58.68%	46,946.75							
Line Transit NDSU	551-0000-343.10-06	160,000.00	Fixed Route	Exclude NDSU Ridership - Exclude ND		58.68%	93,893.49							
Paratransit Fares	551-0000-343.20-01	48,000.00	Para	Para Only Ridership						68.25%	32,758.90			
Paratransit Coupon Books	551-0000-343.20-02	201,045.00	Para	Para Only Ridership						68.25%	137,208.63			
Paratransit Other Fees	551-0000-343.20-03	-	Para	Para Only Ridership						68.25%	-			
Concessions & Vending	551-0000-343.30-02	-	Fixed Route	Exclude NDSU Ridership - Exclude ND		58.68%	-							
Farebox Cards	551-0000-343.30-03	5,670.00	Fixed Route	Exclude NDSU Ridership - Exclude ND		57.58%	3,264.61							
Fixed Route Ins Proceeds	551-0000-361.18-01	30,000.00	Vehicle PM	All Services % of Direct x Revenue		47.40%	14,221.22			5.25%	1,575.17	0.00%	-	
Transit Maintce Facility	551-0000-361.61-21	6,000.00	Vehicle PM	All Services % of Direct x Revenue		47.40%	2,844.24			5.25%	315.03	0.00%	-	
PFM PCard Rebates Transit	551-0000-361.75-02	15,000.00	Admin	All Services Revenue Hours		38.49%	5,773.22			13.83%	2,073.80	0.00%	-	
Bench Advertising	551-0000-361.85-20	5,800.00	Fixed Route	Exclude NDSU Ridership - Exclude ND		58.68%	3,403.64							
Miscellaneous	551-0000-361.99-00	1,000.00	Fixed Route	Exclude NDSU Ridership - Exclude ND		58.68%	586.83							
Local Revenue Total		1,617,271.00					783,987.58				173,931.53		-	
State Revenue														
State Aid For Transport -PARA	551-0000-335.90-00	424,000.00	ND Elderly/Disat	ND Elderly/Dis Ridership for ND Elderly/Disabled			-			82.65%	350,433.95			
State Aid For Transport	551-0000-335.80-00	618,324.00	ND Elderly/Disa	ND Elderly/Dis Ridership for ND Elderly/Disabled		74.30%	459,408.00			19.40%	119,926.48			
State Revenue Total		1,042,324.00					459,408.00				470,360.43			
Federal Revenue														
5307 Apportionment Calculation #1	551-0000-331.11-24	698,156.77				77.07%	538,039.19							
5307 Apportionment Calculation #2	551-0000-331.11-24	698,156.77				78.24%	546,227.03							
5307 Apportionment Calculation #3	551-0000-331.11-24	1,396,313.55				83.82%	1,170,326.89							
5307 Apportionment Calculation #4	551-0000-331.12-25	282,953.41				55.23%	156,273.10							
5310 Mobility Management	551-0000-331.12-25	132,313.86				38.49%	50,925.16			13.83%	18,292.79	0.00%	-	
Total Federal Revenue		3,207,894.36					2,617,987.44				18,292.79		-	
Revenue Total			5,867,489.36			3,861,383.01			662,584.75					-
Agency Total by Transit Type			10,591,004.98			2,731,510.21			1,528,691.60					-

						Fargo									
Account Description	GL Number	Account Total	New Dept	New Service		Fixed Route		Special Service		Paratransit		Microtransit			
				Type	Cost Spilt	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount		
Agency Total						Fargo 4,260,201.80									

FARGODOME

Department Overview:

FARGODOME is a City-owned, and operated, 19,000 seat indoor entertainment venue. The venue is governed by the seven-member Fargo Dome Authority (FDA) who are appointed by the Fargo City Commission from nominations from the City of Fargo (2), NDSU (2), the Fargo Park Board (1), the Fargo School Board (1), and the Cass County Commission (1). The FDA contracts with OVG360 to assist in the management of FARGODOME Food & Beverage. Other than OVG360's onsite Concessions Manager, FARGODOME full-time and part-time staff are employees of the City of Fargo. The FARGODOME is a multi-purpose facility. Events generally fall into one of the following categories:

- Concerts
- NDSU Football / Events
- Family Shows
- Amateur Sports
- Trade / Consumer Shows
- Motorsports
- Festivals
- Meeting Rooms / Convention / Miscellaneous

Throughout its 33+ year history, FARGODOME facility, staff, and the community have developed a strong reputation within the concert industry. Promoters know that the building will accommodate their exact specifications, staff will be attentive to their show and patron needs, and the region will purchase tickets. That said, entertainment venues are at the mercy of the often-cyclical concert touring business: which artists are touring, what genres are being represented, how does the geographical routing line-up, etc.

The FARGODOME maintains a solid line-up of recurring events, including primary tenant NDSU football, NDHSAA State Tournaments, consumer trade shows, Happy Harry's Ribfest, motorsports, rodeo, and other amateur sporting events.

Number of Staff: 26 Full Time; 500+ Part Time – Temporary Variable

Current or Emerging Issues:

The FDA and City of Fargo strive to keep FARGODOME efficient, modern and relevant through annual capital upgrades funded by the FARGODOME Permanent Fund.

However, nearing 34 years of operation, FARGODOME is in need of major updating to comply/accommodate with changing building codes and evolving event attendee expectations.

- The FDA and building management have worked extensively over the last decade with a team of local and national architects, engineers, and specialty consultants to identify areas of need and identify possible funding options. Those include:
 - Accessible seating and access updates
 - Expanded concourse and attendee circulation areas
 - Updated and expanded restrooms
 - East side press-box enhancements and updates
 - Parking lot improvements
 - LED lighting updates
 - Event level restroom, food & beverage, and accessibility updates and expansion
 - Updated stadium seating
 - Addition of premium, club, and/or attendee gathering areas throughout the facility
- Project estimates for the combined work have been estimated to be between \$80 - \$110 Million depending upon what level of project path is decided upon.

As FARGODOME relies on 500+ part-time employees, there are challenges to attract and retain part-time staff in Fargo's competitive, low unemployment environment. Along with staffing, the rise in energy costs continue to eat away at past annual operating surpluses. FARGODOME Management team works diligently to identify cost saving efficiencies, along with additional revenue opportunities

Other Comments:

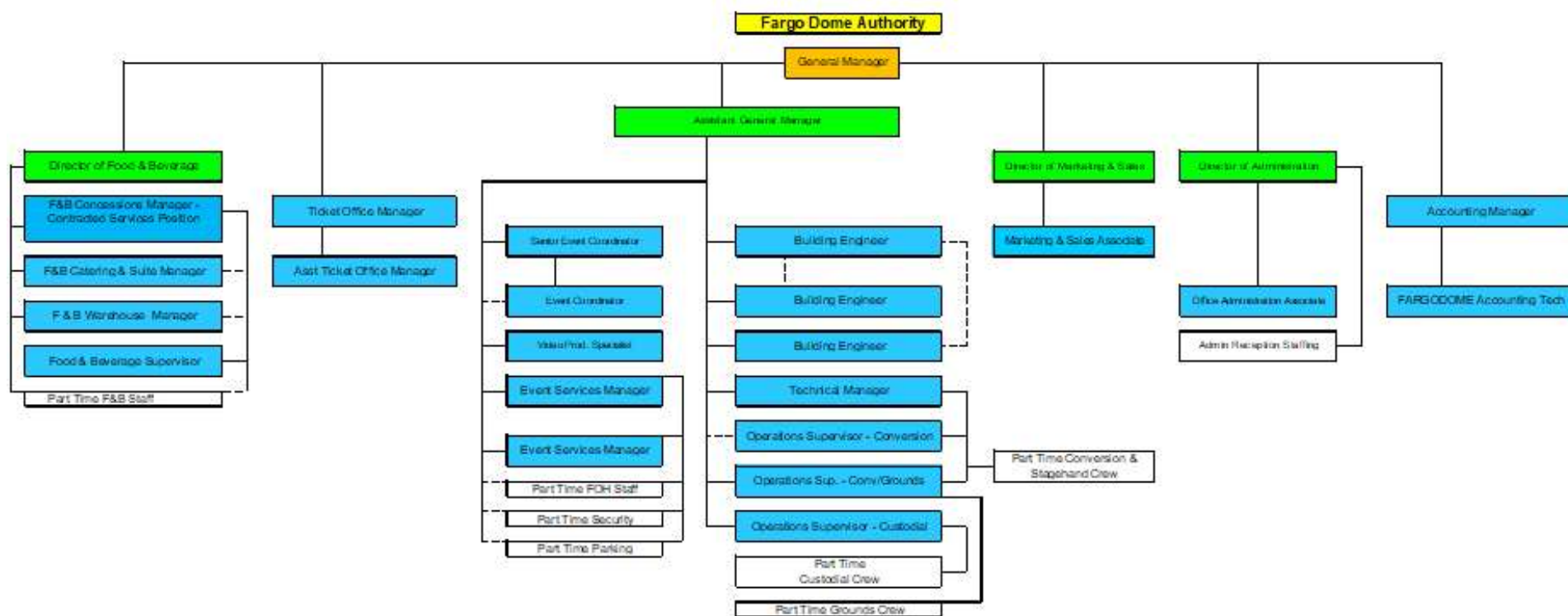
Balance of FARGODOME Permanent Fund as of March 31, 2026: \$48,413,000

- Funds of the FARGODOME Permanent Fund shall be utilized for the construction, maintenance, and operation of a multi-purpose dome facility and, with the concurrence of the Board of City Commissioners, functionally related and subordinate facilities, all to be located on or adjacent to the NDSU campus to be used as a center for conventions and/or conferences, musical activities, sports activities, and such other convention, cultural and sports functions as the FDA may deem appropriate.
- FARGODOME has not received any sales tax, or other local public taxing funds, since December 31, 2008.

Fund Balance on FARGODOME Balance Sheet as of May 31, 2026: \$ 4,962,167

Organization
Chart(s):

FARGODOME Organizational Chart



**FARGODOME
2027 BUDGET AND COMPARATIVES**

	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 ACTUAL</u>	<u>2026 BUDGET</u>	<u>BUDGET 27-BUDGET 26</u>	<u>2027 BUDGET</u>
NUMBER OF EVENT DAYS	82	91	75	82	0	82
ATTENDANCE	464,813	481,690	379,982	443,650	-4,900	438,750
DIRECT EVENT INCOME	337,432	308,902	305,765	232,423	50,501	282,924
TICKET REV/USER FEE/OTHER	815,237	732,488	481,287	1,083,963	-174,245	909,718
ANCILLARY INCOME						
Concessions Net Event Revent	1,992,526	1,883,796	1,496,216	1,911,215	85,268	1,996,482
Parking Revenue	464,571	466,327	409,243	471,900	239,000	710,900
Novelty Revenue	281,749	143,495	144,866	145,462	4,000	149,462
Catering/Decorating/Other Rev	137,952	135,026	154,512	111,551	8,849	120,400
TOTAL ANCILLARY	2,876,798	2,628,645	2,204,837	2,640,127	337,117	2,977,244
TOTAL EVENT INCOME	4,029,467	3,670,035	2,991,890	3,956,514	213,372	4,169,886
OTHER INCOME	2,039,404	1,966,844	1,894,801	1,795,470	-246	1,795,224
INDIRECT EXPENSES	5,473,227	5,462,476	5,561,914	5,750,989	212,637	5,963,626
REV IN EXCESS OF EXPENSE	595,644	174,403	-675,222	995	489	1,484

2027 Capital Budget

<u>Project #</u>	<u>Project Description</u>	<u>Requested Amount</u>	
FD2700	Capital Payment #10 - FINAL on Video Board Upgrade Bonds	\$	919,073
FD2701	Architectural Services	\$	100,000
	Building Improvements - Interior Construction:		
FD2702	Infill of East & West field trenches for old turf	\$	18,000
	Mechanical:		
FD2703	400k BTU Unit Heater - Loading Dock	\$	50,000
FD2704	Chiller Overhaul / Eddy Current Testing	\$	54,500
	Electrical:		
FD2705	Facility wide LED lighting upgrade - fixtures & lamps/ballasts	\$	2,200,000
FD2706	West Side Locker Room Electrical Updates/Additions	\$	17,500
FD2707	Sound System Processor Replacement	\$	275,000
	Equipment - Admin:		
FD2708	Wireless Access Point Replacement	\$	140,000
	Equipment - Exterior Maint:		
FD2709	Skid Steer Annual Trade Fee	\$	7,500
FD2710	Skid Steer Sweeper Bucket Attachment	\$	9,500
	Equipment - Interior Maint:		
FD2711	Boomlift Cable Replacement / Service Work	\$	30,000
	Building Imp. - Event & Staging:		
FD2712	Football Turf Mechanical System Annual Maint. Agreement	\$	35,000
FD2713	Event Expo Table Replacement Purchase	\$	50,000
FD2714	Event Electrical - Feeder Cable	\$	29,000
FD2715	Portable Radios	\$	30,000
FD2716	1/2 Ton Rigging Motor Chain Replacement	\$	50,000
FD2717	Food & Beverage Equipment	\$	40,000
FD2718	FARGODOME Parking lot Repair	\$	3,000,000
FD2799	Budgeted/Unallocated Total:	\$	100,000
Total			\$7,155,073

FARGODOME 2027 Operating Budget

Introduction

FARGODOME 2027 BUDGET AND COMPARATIVES

	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 ACTUAL</u>	<u>2026 BUDGET</u>	<u>BUDGET 27-BUDGET 26</u>	<u>2027 BUDGET</u>
NUMBER OF EVENT DAYS	82	91	75	82	0	82
ATTENDANCE	464,813	481,690	379,982	443,650	-4,900	438,750
DIRECT EVENT INCOME	337,432	308,902	305,765	232,423	50,501	282,924
TICKET REV/USER FEE/OTHER	815,237	732,488	481,287	1,083,963	-174,245	909,718
ANCILLARY INCOME						
Concessions Net Event Revent	1,992,526	1,883,796	1,496,216	1,911,215	85,268	1,996,482
Parking Revenue	464,571	466,327	409,243	471,900	239,000	710,900
Novelty Revenue	281,749	143,495	144,866	145,462	4,000	149,462
Catering/Decorating/Other Rev	137,952	135,026	154,512	111,551	8,849	120,400
TOTAL ANCILLARY	2,876,798	2,628,645	2,204,837	2,640,127	337,117	2,977,244
TOTAL EVENT INCOME	4,029,467	3,670,035	2,991,890	3,956,514	213,372	4,169,886
OTHER INCOME	2,039,404	1,966,844	1,894,801	1,795,470	-246	1,795,224
INDIRECT EXPENSES	5,473,227	5,462,476	5,561,914	5,750,989	212,637	5,963,626
REV IN EXCESS OF EXPENSE	595,644	174,403	-675,222	995	489	1,484

Financial Statement Format:

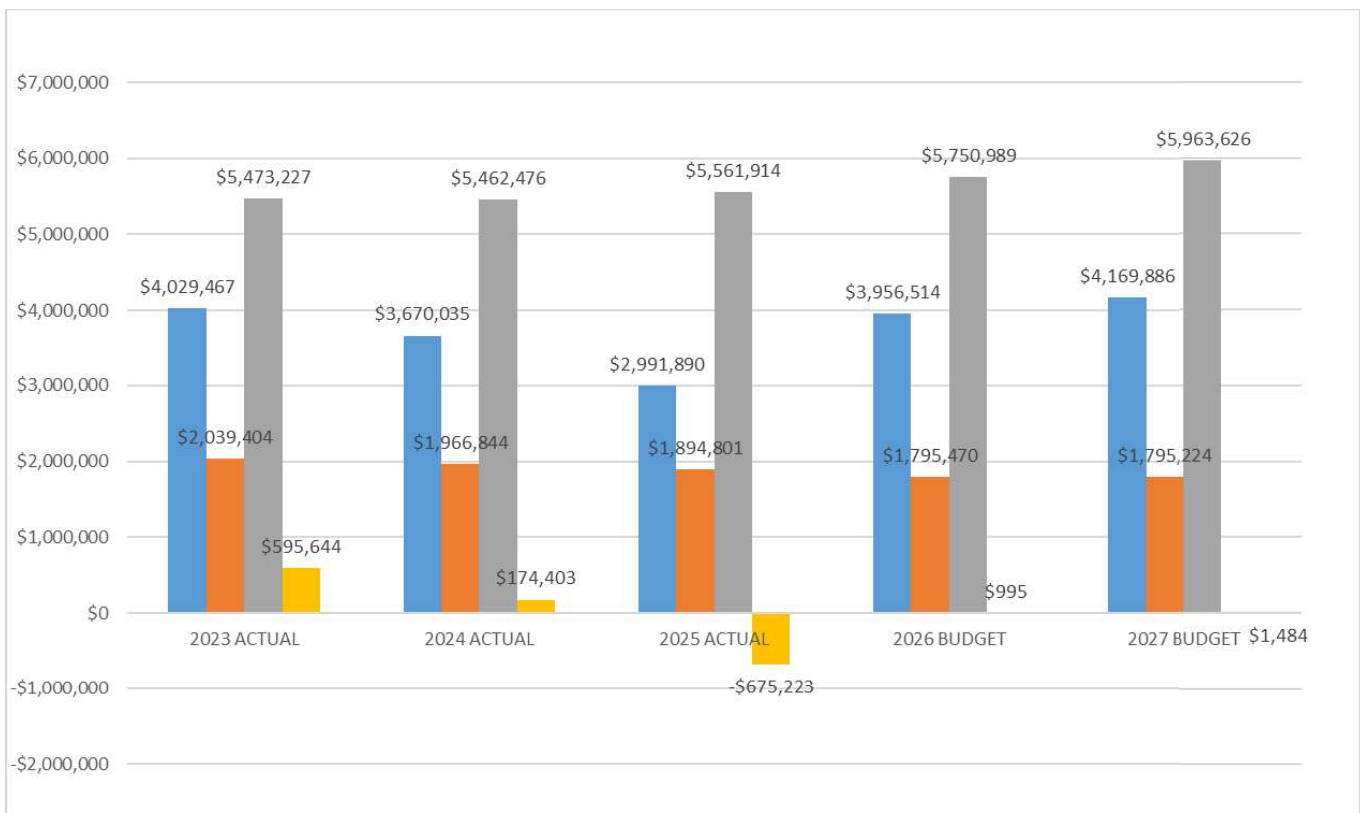
- Non-Financial Metrics
- Event Related Revenues & Expenses
- Other Income
- Indirect Expenses



FARGODOME 2027 Operating Budget

Introduction

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
EVENT INCOME	\$4,029,467	\$3,670,035	\$2,991,890	\$3,956,514	\$4,169,886
OTHER INCOME	\$2,039,404	\$1,966,844	\$1,894,801	\$1,795,470	\$1,795,224
INDIRECT EXPENSES	\$5,473,227	\$5,462,476	\$5,561,914	\$5,750,989	\$5,963,626
OP REV IN EXCESS OF EXP	\$595,644	\$174,403	-\$675,223	\$995	\$1,484



FARGODOME 2027 Operating Budget

Overview

2027 Budget	1,484
2026 Budget	995
2025 Actual	-675,223
2024 Actual	174,403
2023 Actual	595,644

2027 Budget: Reflects "normal" Event Schedule, Indirect Exp, & Revenues

Challenges: Continued increases of indirect expenses

Contracted Revenue/Expenses – as per contracts:

F&B Management Fees – extension of Spectra LLP

Ticketing Services Provider – Ticketmaster

NDSU Op Agreement & Suite/Adv contract – renewals at current

Suites & Advertisers – renewals at current

Indirect Expenses: **Increase** of \$212,637 vs 2026 budget

Labor: CWA and step incr for 26 staff

GA Exp: Increase insurance expense

Op Exp: Continued increase w/ inflationary expense

Other Income: **Decrease** of \$246 vs 2026 budget

Events/Event Mix:

Budget of 438,750 attendees vs 443,650 of 2026 budget

Added ND Elite Cheer/Gymnastics/Sugarbeet Show for 2027.

Offset by removing Disney on Ice.

Include annual events at historic attendance.

Budget includes **Higher** net event revenue of \$213,372 vs 2026 budget

Increased parking to \$10 for Concerts/NDSU/Monster Jam/Rodeo.

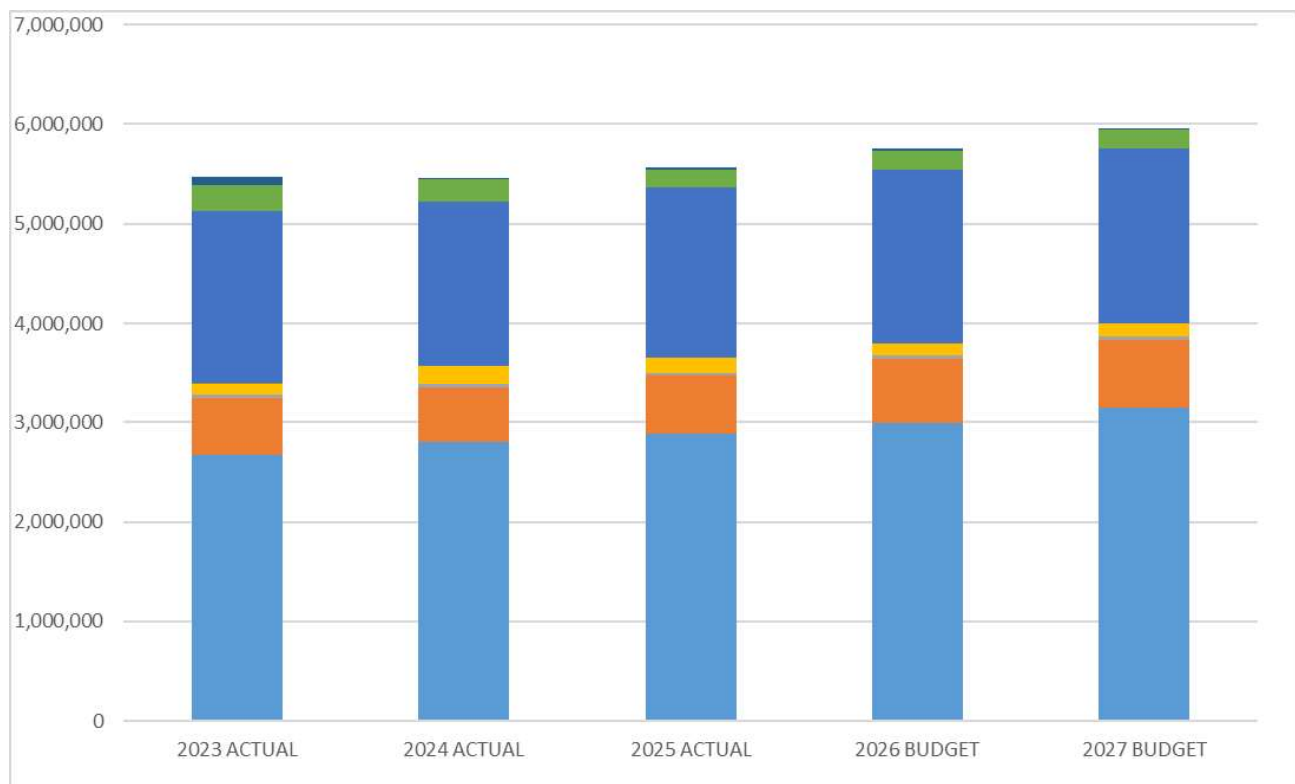
Increased per caps due to price increases.



FARGODOME 2027 Operating Budget

Indirect Expenses

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
Labor	2,674,724	2,804,229	2,884,590	2,996,549	3,150,497
G&A	563,239	544,693	591,626	646,231	684,799
Adv Exp	39,990	29,221	25,040	35,570	38,550
Conc Contract	121,341	199,590	158,027	123,900	128,900
Operations	1,722,917	1,638,772	1,706,018	1,737,764	1,754,670
Mgmt Fees	270,851	226,443	175,552	196,075	189,410
Other	80,166	19,528	21,061	14,900	16,800
TOTAL	5,473,227	5,462,476	5,561,914	5,750,989	5,963,626



FARGODOME 2027 Operating Budget

Indirect Expenses: Labor

	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 ACTUAL</u>	<u>2026 BUDGET</u>	<u>BUDGET 27-BUDGET 26</u>	<u>2027 BUDGET</u>
LABOR, INCLUDING BENEFITS						
Full Time Labor	2,513,454	2,660,646	2,735,521	2,858,683	145,588	3,004,271
Part Time Non-Event Labor	105,516	107,289	102,767	92,366	3,900	96,266
Other Employee Expense	55,755	36,294	46,302	45,500	4,460	49,960
	2,674,724	2,804,229	2,884,590	2,996,549	153,948	3,150,497

No new FTEs requested for 2027.

	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 ACTUAL</u>	<u>2026 BUDGET</u>	<u>2027 BUDGET</u>
Full Time					
Admin/Finance	7	6	6	6	6
Marketing	2	2	2	2	2
Event Services	5	5	5	5	5
Ticket Office	2	2	2	2	2
Operations	7	7	6	7	7
Food & Beverage	3	4	4	4	4
Food & Beverage - Contracted	1	1	1	1	1
	27	27	26	27	27

Inflationary Expense:

- Full-time labor budgeted at 2% Competitive Wage Adjustment at 1/1/27 and respective annual step increases (approx. 2.5%; timing varies by anniversary date)
 - + **\$69,000** including salaries, taxes, and PERS contribution.
 - + **\$76,000** increase for health insurance.

FARGODOME 2027 Operating Budget

Indirect Expenses: All Other

	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 ACTUAL</u>	<u>2026 BUDGET</u>	<u>BUDGET 27-BUDGET 26</u>	<u>2027 BUDGET</u>
GENERAL & ADMINISTRATIVE						
Travel & Training	8,173	7,495	5,475	17,740	600	18,340
Dues & Subscriptions	42,128	53,402	56,114	62,291	4,608	66,899
Professional Services	112,317	61,233	53,428	69,200	-640	68,560
Land Lease	5,932	5,932	10,666	9,100	0	9,100
Postage	4,145	3,103	3,898	4,800	0	4,800
Stationary & Printing	2,378	1,864	1,527	1,500	0	1,500
Office Supplies	8,231	6,305	5,544	9,000	0	9,000
Telephones	31,428	27,398	35,159	31,600	2,400	34,000
Insurance	348,507	377,962	419,814	441,000	31,600	472,600
	563,239	544,693	591,626	646,231	38,568	684,799
ADVERTISING EXP - NON EVENT						
	39,990	29,221	25,040	35,570	2,980	38,550
CONCESSION CONTRACT EXP						
	121,341	199,590	158,027	123,900	5,000	128,900
MISCELLANEOUS EXPENSE						
	80,166	19,528	21,061	14,900	1,900	16,800
OPERATIONS EXPENSE:						
Building Repairs & Maintenance	18,406	1,655	41,363	33,150	350	33,500
Equipment Expense	110,574	93,888	46,114	87,500	2,000	89,500
Vehicle Fuel/Repair	11,979	9,838	10,746	10,000	0	10,000
Rental Equipment Expense	10,052	10,325	10,125	11,736	0	11,736
Maintenance & Event Supplies	45,272	27,985	14,643	27,250	4,200	31,450
Maintenance Contracts	204,957	212,992	248,378	258,003	9,736	267,739
Janitorial Supplies	54,490	49,499	43,368	48,440	0	48,440
Grounds Maintenance	31,738	22,711	43,050	20,500	1,800	22,300
Snow Removal	68,832	56,436	58,398	53,000	1,000	54,000
Trash Removal	15,655	15,148	14,280	16,000	0	16,000
Building System Repairs	62,367	22,722	22,517	47,050	0	47,050
Steam Heating and Cooling	507,693	528,639	547,371	514,000	0	514,000
Electricity	476,644	502,359	501,406	529,625	-9,600	520,025
Other Utilities	104,258	84,574	104,261	81,510	7,420	88,930
	1,722,917	1,638,772	1,706,018	1,737,764	16,906	1,754,670
MANAGEMENT FEES						
F&B Mgmt Fee - Fixed	36,000	36,000	36,000	36,000	-36,000	0
F&B Mgmt Fee - Incentive	234,851	190,443	139,552	160,075	29,335	189,410
Venue Mgmt Fee - Base	0	0	0	0	0	0
Venue Mgmt Incent-	0	0	0	0	0	0
	270,851	226,443	175,552	196,075	-6,665	189,410



FARGODOME 2027 Operating Budget

Indirect Expenses: All Other

G&A:

- **Insurance: +\$31,600**

Estimated a 8% increase from 2026 rates.

Operations:

- **Utilities: +\$2,180**

Electricity: Slight decrease due to historical usage

Steam: Use 3 year avg steam consumption x anticipated rate

Rate history:

7/19	\$11.02
7/20	\$11.25
7/21	\$11.60
4/22	\$14.25
7/22	\$16.00
1/24	\$16.16
1/25	\$16.70
2027 Budget	\$16.70

- **Maintenance Contracts: +\$9,736**

Increase due to annual increases for maintenance contracts.

All Other – No Significant Change:

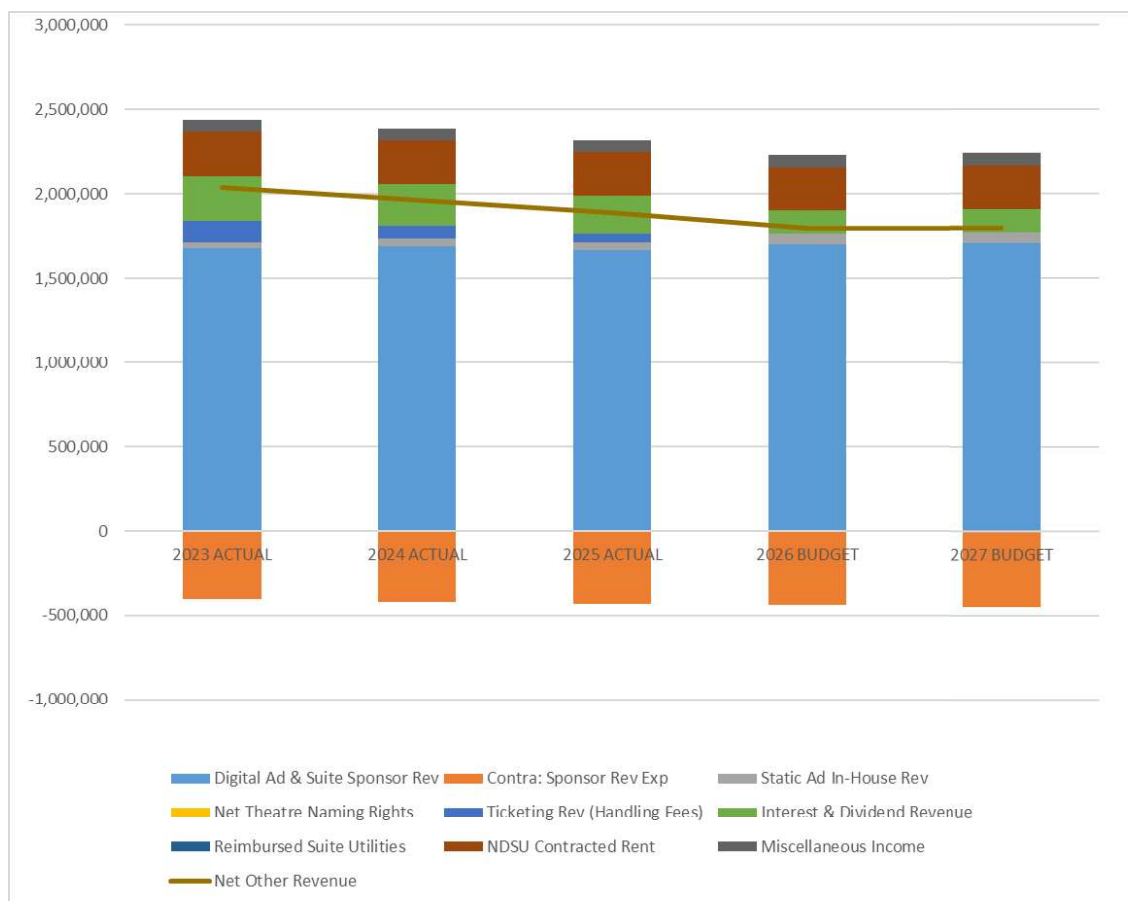
- **Advertising Expense – Non Event** – as per historical
- **Concessions Contract Expense** – as per contract
- **Management Fees** – reduced by removing fixed fee offset by increased incentive
- **Misc Expense** – as per historical.

FARGODOME 2027 Operating Budget

Other Revenue

	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 ACTUAL</u>	<u>2026 BUDGET</u>	<u>BUDGET 27-BUDGET 26</u>	<u>2027 BUDGET</u>
Digital Ad & Suite Sponsor Re	1,681,173	1,690,000	1,666,975	1,705,000	5,800	1,710,800
Contra: Sponsor Rev Exp	-401,223	-421,869	-429,219	-438,871	-10,873	-449,744
Static Ad In-House Rev	34,334	45,942	46,067	60,000	0	60,000
Net Theatre Naming Rights	0	0	0	0	0	0
Ticketing Rev (Handling Fees	126,585	77,348	51,171	0	0	0
Interest & Dividend Revenue	262,308	247,124	228,685	140,000	0	140,000
Reimbursed Suite Utilities	0	0	0	0	0	0
NDSU Contracted Rent	263,755	255,060	255,697	253,875	3,019	256,894
Miscellaneous Income	72,470	73,240	72,425	75,466	1,808	77,274
	2,039,404	1,966,844	1,891,801	1,795,470	-246	1,795,224

- Suites/Advertising renewal at current rates
- Assume NDSU renewal at current rates



FARGODOME 2027 Operating Budget

Non-Financial Metrics

EVENT DAYS	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	BUDGET 23 V BUDGET 22	BUDGET 2027
CONCERT	6	4	3	8	0	8
FAMILY SHOW	8	15	8	15	-7	8
TRADE SHOWS	15	12	14	12	2	14
PRO SPORTS	1	1	0	0	0	0
NDSU EVENTS	8	11	9	7	0	7
AMATEUR SPORTS	26	24	29	29	2	31
THEATER SHOWS	0	0	0	0	0	0
FESTIVALS	4	4	4	4	0	4
CONVENTION/MISC	12	18	6	5	3	8
MOTOR SPORTS	2	3	2	2	0	2
	82	92	75	82	0	82
EVENT ATTENDANCE	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026	BUDGET 23 V BUDGET 22	BUDGET 2027
CONCERT	87,687	44,903	29,249	60,000	0	60,000
FAMILY SHOW	30,413	49,002	29,151	52,500	-20,000	32,500
TRADE SHOWS	36,086	32,422	34,157	33,000	0	33,000
PRO SPORTS	3,859	0	0	0	0	0
NDSU EVENTS	107,522	149,308	118,249	113,500	500	114,000
AMATEUR SPORTS	86,251	86,891	88,979	94,150	-400	93,750
THEATER SHOWS	0	0	0	0	0	0
FESTIVALS	42,907	39,436	38,430	46,000	0	46,000
CONVENTION/MISC	51,802	56,509	22,500	26,000	13,500	39,500
MOTOR SPORTS	18,286	23,219	19,267	18,500	0	18,500
Event Mix:	464,813	481,690	379,982	443,650	-6,400	437,250

Concerts – 6 concerts & 2 smaller/non-alcohol concerts w/ total of 60,000 attendees

Family – Annual Rodeo and Circus with removing Disney on Ice

Trade – Added Sugar Beet Show (on rotation)

Pro Sports – No change

NDSU – 6 season games at 17,500 per game (no playoffs budgeted)

Amateur – State Wrestling, State AA Basketball, State Volleyball, Dakota Bowl, Rumble on the Red, USA Wrestling, gymnastics, cheer and annual youth and high school football events

Theater – No theater budgeted

Festival – average Happy Harry's Ribfest (always threat of weather issues)

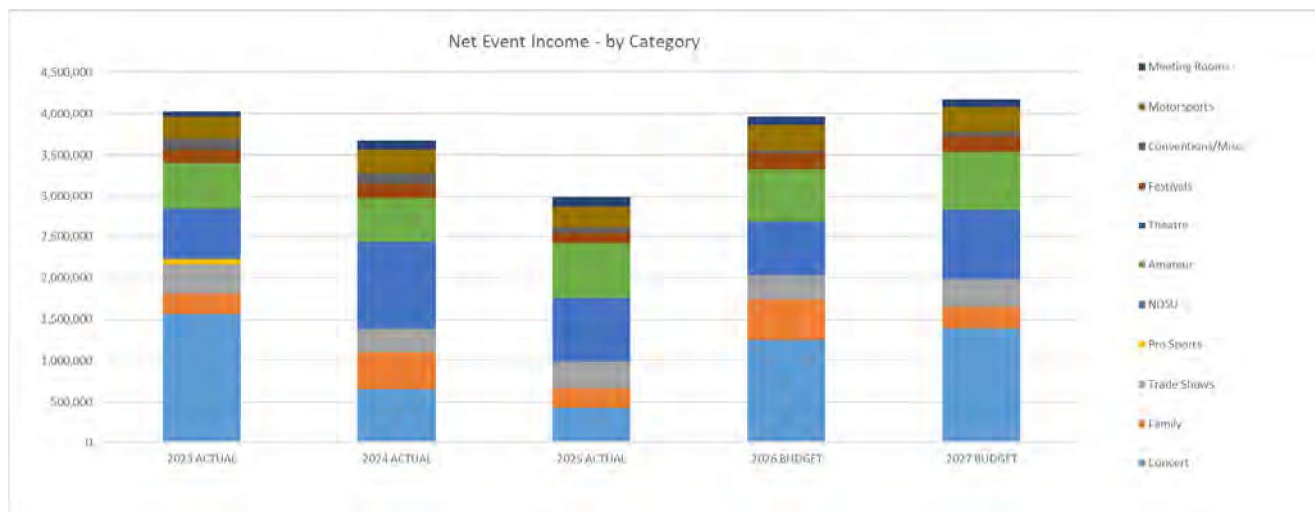
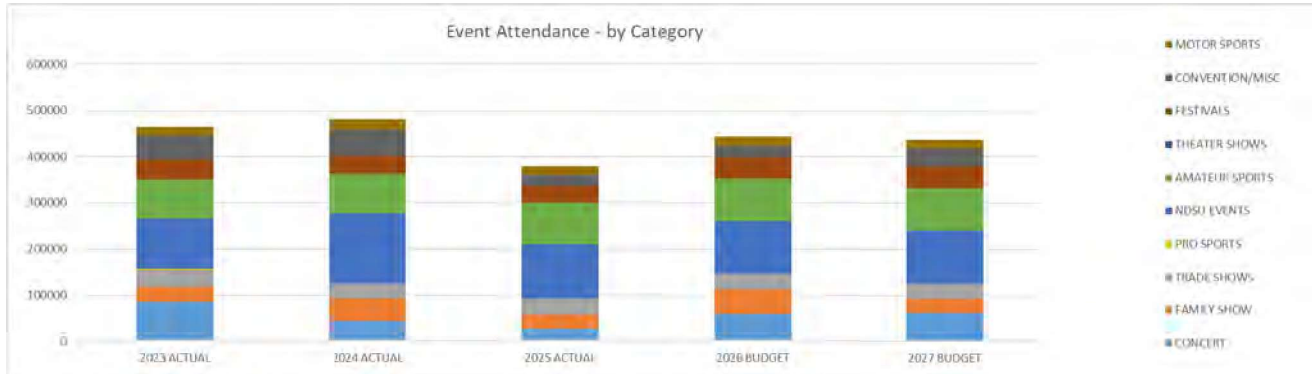
Conv/Misc – annual events of HS graduation, career fairs, Tech Expo. Added Marathon.

Motorsports – annual Monster Jam



FARGODOME 2027 Operating Budget

Non-Financial Metrics



FARGODOME 2027 Operating Budget

Net Event Revenue - Highlights

	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 ACTUAL</u>	<u>2026 BUDGET</u>	<u>BUDGET 27-BUDGET 26</u>	<u>2027 BUDGET</u>
Concert	1,563,654	657,140	427,305	1,246,468	141,723	1,388,192
Family	241,795	443,858	238,365	491,287	-224,017	267,271
Trade Shows	353,384	291,465	323,091	288,534	40,566	329,100
Pro Sports	65,351	0	0	0	0	0
NDSU	627,865	1,039,186	771,326	669,940	177,058	846,999
Amateur	550,625	546,576	655,274	634,607	65,600	700,207
Theatre	0	0	0	0	0	0
Festivals	156,481	170,010	124,013	189,832	0	189,832
Conventions/Misc	141,273	129,428	68,873	37,149	17,074	54,223
Motorsports	261,482	284,630	268,346	302,096	-4,633	297,463
Meeting Rooms	67,558	107,744	115,298	96,600	0	96,600
	4,029,467	3,670,035	2,991,890	3,956,514	213,372	4,169,886

Rental & Billing Rates

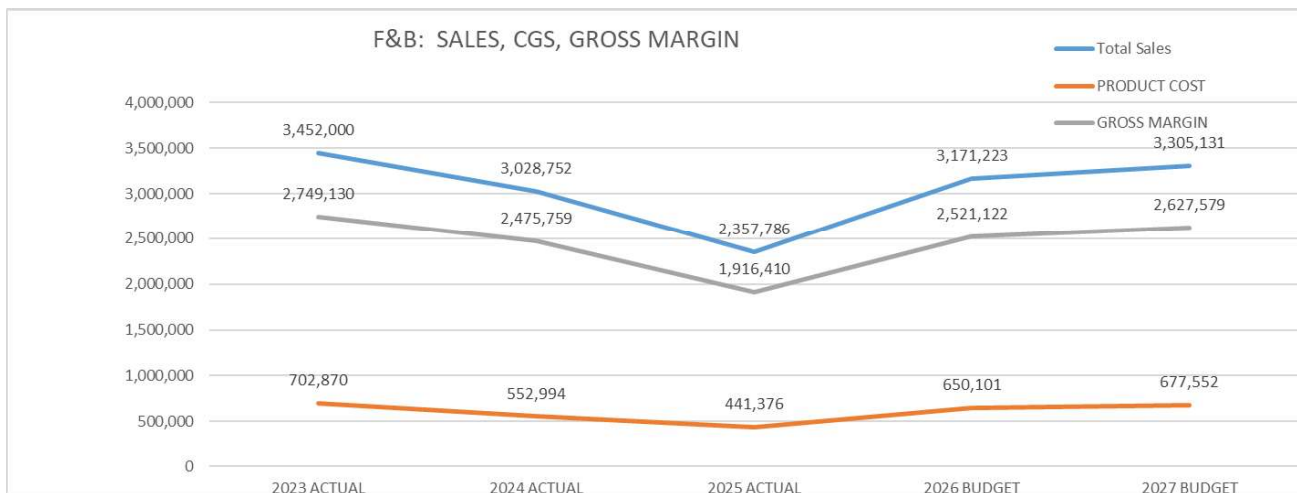
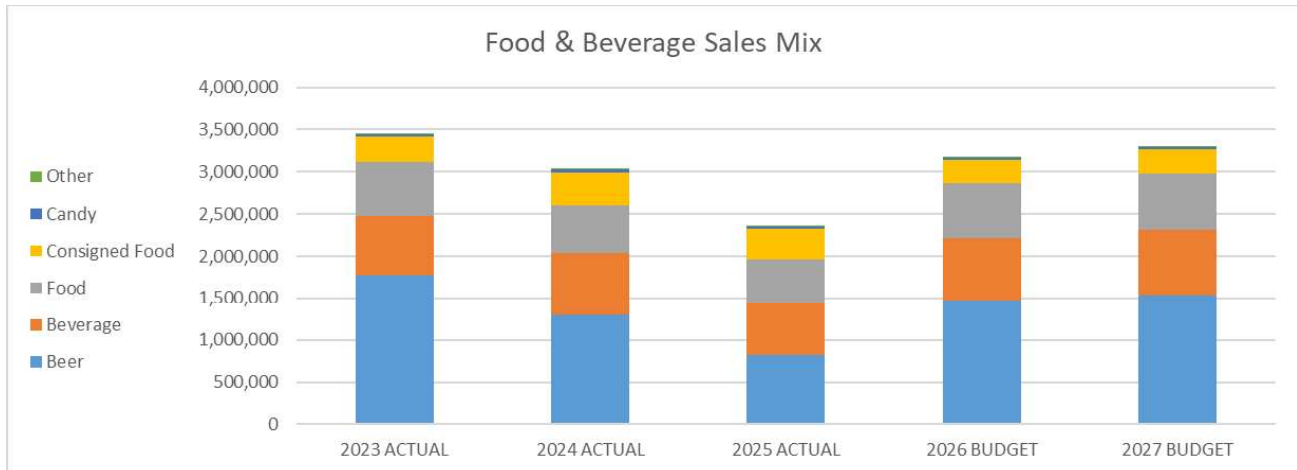
- No significant changes budgeted for rent or bill rates
- No significant changes budgeted for staffing bill rates
- Fees and rates are comparable to regional venues

FARGODOME 2027 Operating Budget

Net Event Revenue – Highlights

Food & Beverage: Sales Mix & Margins

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
Beer	1,774,486	1,294,166	823,493	1,475,108	1,530,363
Beverage	704,308	742,180	612,973	742,486	777,871
Food	640,524	563,035	529,032	643,232	671,975
Consigned Food	299,529	388,005	359,743	279,008	291,590
Candy	26,347	37,907	28,431	22,242	23,420
Other	6,807	3,459	4,115	9,148	10,178
TOTAL SALES	3,452,000	3,028,752	2,357,786	3,171,224	3,305,397
PRODUCT COST	702,870	552,994	441,376	650,101	677,552
GROSS MARGIN	2,749,130	2,475,759	1,916,410	2,521,123	2,627,845

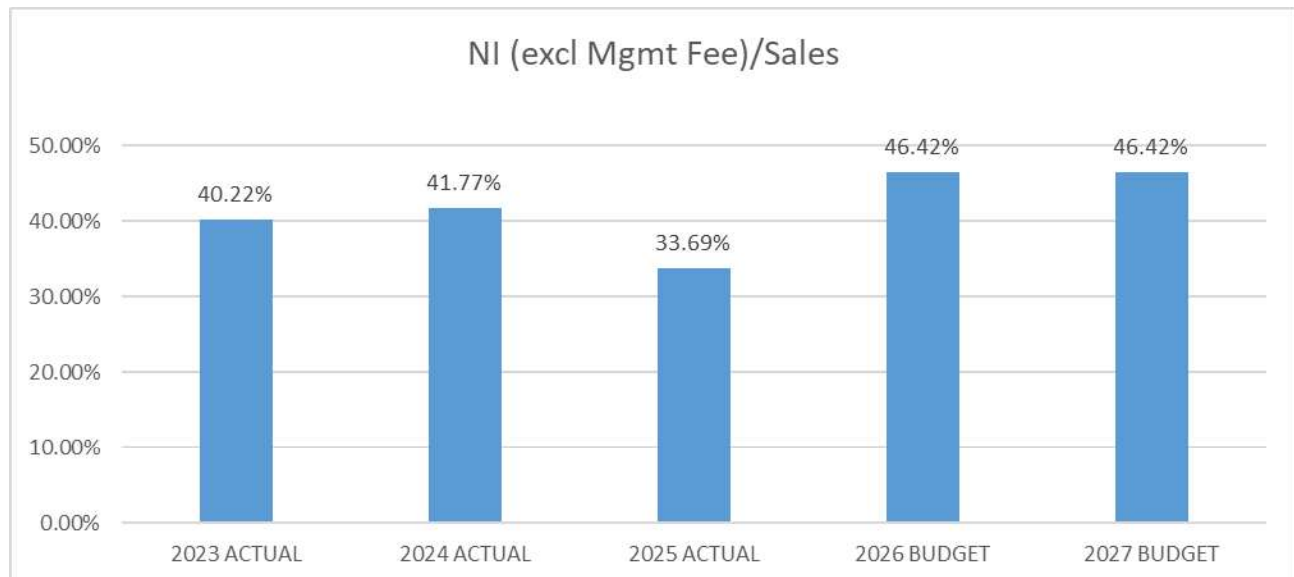
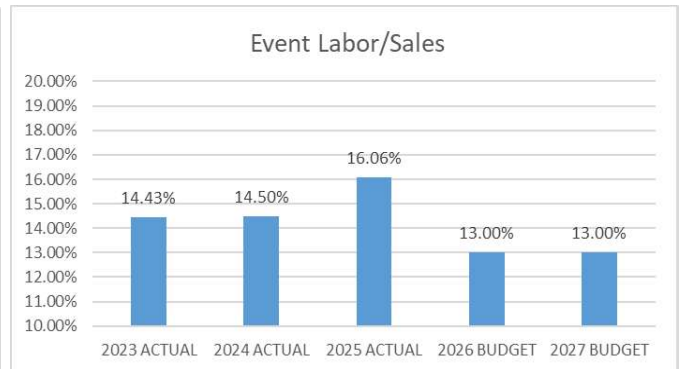


FARGODOME 2027 Operating Budget

Net Event Revenue – Highlights

Food & Beverage: Sales Mix & Margins

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
Total Sales	3,452,000	3,028,752	2,357,786	3,171,223	3,305,131
Product Cost	702,870	552,994	441,376	650,101	677,552
Gross Margin	2,749,130	2,475,759	1,916,410	2,521,122	2,627,579
NI before Mgmt Fees	1,388,280	1,264,990	794,278	1,472,153	1,534,378



City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Fargodome (7003)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
General Manager	1					
Assistant General Manager	1					
Accounting Technician	1					
Accounting Manager	1					
Director of Administration	1					
Office Administration Associate	1					
Ticket Office Manager	1					
Production and Marketing Specialist	1					
Event Services Manager	2					
Event Coordinator	1					
Senior Event Coordinator	1					
Ticket Office Assistant Manager	1					
Food and Beverage Catering and Suite Manager	1					
Director of Food and Beverage	1					
Food and Beverage Supervisor	1					
Warehouse Supervisor	1					
Director of Marketing & Sales	1					
Marketing & Sales Associate	1					
Building Engineer	1					
Lead Building Engineer	1					
Building Engineer III	1					
Technical Services Manager	1					
Operations Supervisor - Housekeeping	1					
Operations Supervisor - Conversion	2					
FT Temp (40) FDM Admin Assistant						
FT Temp (30-39) FDM Operations						
PT Temp (20-29) FDM Admin						
PT Temp (20-29) FDM Operations						
PT FDM Admin						
PT FDM Box Office						
PT FDM Concessions						
PT FDM Event Services						
PT FDM Marketing						
PT FDM Novelties						
PT FDM Operations						
PT FDM Parking						
PT FDM Security						
Department Totals:	26	0		26	0	

* Employee who was in the Lead Building Engineer position is temporarily working as a .50 FTE PTB Lead Building Engineer. When the employee retires, the unfilled Lead Building Engineer position will be filled.

CIVIC CENTER

Department Overview:

Currently, the Fargo Civic Center provides multi-purpose event space for small trade shows and corporate functions, along with some community/regional events. Event services provided by the Fargo Civic Center includes:

- Staffing
- Equipment set-up and rental

Future – Convention Center:

The 2027 Budget for the Civic Center was retained as per prior years, including a General Fund transfer to cover utilities expenses and a somewhat break-even event revenue and expense. Recent developments will likely render the Civic Center inoperable for 2027 due to construction as noted:

The City Commission voted 4-1 on Monday, June 22, to select the Fargo Civic Center as the site of Fargo's future convention center. The plan calls for transforming the existing Civic Center structure at 207 4th St. N. into a convention center within walking distance of more than 50 restaurants and shops, public gathering spaces and year-round events in Downtown Fargo. The project will move forward as a public-private partnership, with The City of Fargo financing the construction of the convention center and the development team financing the construction of a 100-room Marriott Moxy hotel at 222 4th St. N. Fargo's skyway will connect the new convention center to the new hotel, the existing Radisson Blu (150 rooms) and Jasper (125 rooms) hotels, as well as the City-owned Civic Center Parking Garage.

The project team consists of local and national companies with experience in architecture, engineering, construction, hospitality and event management. It includes EAPC Architects Engineers, Kilbourne Group, Zander Capital Management, McGough Construction, KLJ Engineering, Heyer Engineering, Confluence Landscape Architects, VenuWorks, Folkways, Gensler and Swap Integration. Additional project planning, design and development activities are expected to begin in the coming months. Construction could start as early as 2026, with completion targeted for 2029.

Fargo voters in 2024 authorized an additional 3% tax on hotel and motel stays to fund construction of a new convention center in Fargo. The City Commission subsequently formed a 14-member Convention Center Committee, which included community representatives and City Commission members, to guide the selection process. Nine proposals were initially submitted in response to a Request for Proposal (RFP), and the City Commission voted to advance two proposals into a final review phase. City staff and consultants then completed a comprehensive review of both proposals' financial operating plans, project feasibility and long-term sustainability. The findings of the review were presented to the City Commission for their consideration ahead of the vote.

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Civic Memorial Auditorium - Fund 554		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE							
Capital							
554 - 0000 - 375.10 - 00	Infrastructure -	-	-	-	-	18,082	-
	Capital Total	-	-	-	-	18,082	-
Charges for Services							
554 - 0000 - 347.10 - 10	Civic Memorial Auditorium - Rentals	50,000	-	49,043	32,925	109,192	62,599
	Charges for Services Total	50,000	-	49,043	32,925	109,192	62,599
Transfers In							
554 - 8005 - 391.10 - 00	General Fund -	173,185	173,185	150,000	150,000	150,000	-
	Transfers In Total	173,185	173,185	150,000	150,000	150,000	-
Miscellaneous							
554 - 0000 - 360.99 - 00	LEASES - INTEREST -	-	-	-	-	20	53
554 - 0000 - 361.85 - 00	Lease/Rental Payments -	10,000	-	12,333	23,897	6,360	5,893
554 - 0000 - 361.85 - 99	Lease/Rental Payments - LEASE REVENUE	-	-	-	-	11,058	11,058
	Miscellaneous Total	10,000	-	12,333	23,897	17,438	17,004
REVENUE Total		233,185	173,185	211,376	206,822	294,712	79,603
Expense							
PERSONNEL EXPENSE							
Salaries							
554 - 8005 - 461.11 - 00	Full Time Staff -	-	-	2,429	954	993	26,334
554 - 8005 - 461.11 - 01	Full Time Staff - Full Time - OT	-	-	1,788	1,430	1,566	2,693
554 - 8005 - 461.14 - 00	PT Seasonal No Benefits -	52,166	52,166	5,850	4,047	3,368	6,033
554 - 8005 - 461.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	-	-	34	-	-	-
	Salaries Total	52,166	52,166	10,101	6,431	5,927	35,060
Benefits							
554 - 8005 - 461.20 - 01	Employee Benefits - Health Insurance	-	-	462	160	297	818
554 - 8005 - 461.20 - 03	Employee Benefits - Dental Insurance	-	-	33	11	20	59
554 - 8005 - 461.20 - 04	Employee Benefits - Long Term Disability	-	-	6	2	2	10
554 - 8005 - 461.21 - 01	Employee Benefits - FICA 6.2%	3,234	3,234	621	397	365	809
554 - 8005 - 461.21 - 02	Employee Benefits - Medicare 1.45%	756	756	145	93	85	189
554 - 8005 - 461.22 - 04	Pension Benefits - NDPERS Pension 5.26%	-	-	223	87	81	366
554 - 8005 - 461.22 - 05	Pension Benefits - NDPERS & City Pension	-	-	39	18	18	83
554 - 8005 - 461.24 - 00	Unemployment Compensation -	-	-	-	-	2	-
554 - 8005 - 461.28 - 02	Pension Expense - NDPERS Pension	-	-	(425)	(4)	-	1,265
554 - 8005 - 461.29 - 01	OPEB Expense - NDPERS	-	-	(3)	2	7	34
	Benefits Total	3,990	3,990	1,101	766	877	3,633
PERSONNEL EXPENSE Total		56,156	56,156	11,202	7,197	6,804	38,693
OPERATING EXPENSE							
Other Services							
554 - 8005 - 461.33 - 71	Other Services - Temp. Other Personnel	15,000	-	6,303	3,081	4,914	6,269
554 - 8005 - 461.33 - 80	Other Services - Security Services	-	-	1,889	-	-	-
554 - 8005 - 461.38 - 99	Other Services - Other Services	-	-	95	1,012	-	175
	Other Services Total	15,000	-	8,287	4,093	4,914	6,444
Energy							
554 - 8005 - 461.62 - 50	Energy - Natural Gas	39,959	34,959	38,183	33,471	55,952	73,572
554 - 8005 - 461.62 - 51	Energy - Electricity	110,000	110,000	104,895	106,227	106,316	105,795
554 - 8005 - 461.62 - 53	Energy - Heating Oil	31,000	-	5,222	-	-	-

ENTERPRISE FUNDS - DETAIL

Civic Memorial Auditorium - Fund 554		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Energy Total		180,959	144,959	148,300	139,698	162,268	179,367
Repairs & Maintenance							
554 - 8005 - 461.43 - 10	Repair and Maintenance - Building Repairs	20,000	-	27,273	16,142	922	-
554 - 8005 - 461.43 - 20	Repair and Maintenance - General Equip Repair	3,000	3,000	1,057	1,908	-	-
554 - 8005 - 461.43 - 50	Repair and Maintenance - Maintenance Service Cont.	-	-	656	-	-	398
Repairs & Maintenance Total		23,000	3,000	28,986	18,050	922	398
Supplies							
554 - 8005 - 461.61 - 40	General Supplies - General Supplies	500	500	31,234	13,108	110	1,832
554 - 8005 - 461.61 - 45	General Supplies - Janitorial Supplies	2,000	1,000	1,671	1,048	1,350	1,941
Supplies Total		2,500	1,500	32,905	14,156	1,460	3,773
Professional/Admin							
554 - 8005 - 461.52 - 30	Insurance - General Liability	449	541	515	524	842	775
554 - 8005 - 461.53 - 20	Communications - Cellular Phone Service	-	-	-	-	-	158
Professional/Admin Total		449	541	515	524	842	933
Other/Miscellaneous							
554 - 8005 - 461.69 - 10	Bad Debts - Bad Debts	-	-	(285)	-	-	-
Other/Miscellaneous Total		-	-	(285)	-	-	-
Miscellaneous							
554 - 8005 - 461.68 - 10	Miscellaneous - Miscellaneous	-	-	-	643	-	15
Miscellaneous Total		-	-	-	643	-	15
OPERATING EXPENSE Total		221,908	150,000	218,708	177,164	170,406	190,930
CAPITAL EXPENSE							
Capital							
554 - 8005 - 461.73 - 20	Infrastructure - Site Improvements	-	-	-	-	1,165	6,251
554 - 8005 - 461.74 - 10	Capital Outlay - Machinery & Equip	-	23,185	-	-	10,346	75,156
554 - 8005 - 461.75 - 50	Depreciation - Depreciation	-	-	-	169,351	179,296	168,139
554 - 9595 - 950.79 - 99	Fixed Asset Reclass - Contra - Expense	-	-	-	-	-	(10,756)
CAPITAL EXPENSE Total		-	23,185	-	169,351	190,807	238,790
Expense Total		278,064	229,341	229,910	353,712	368,017	468,413

SOLID WASTE UTILITY

Department Overview:

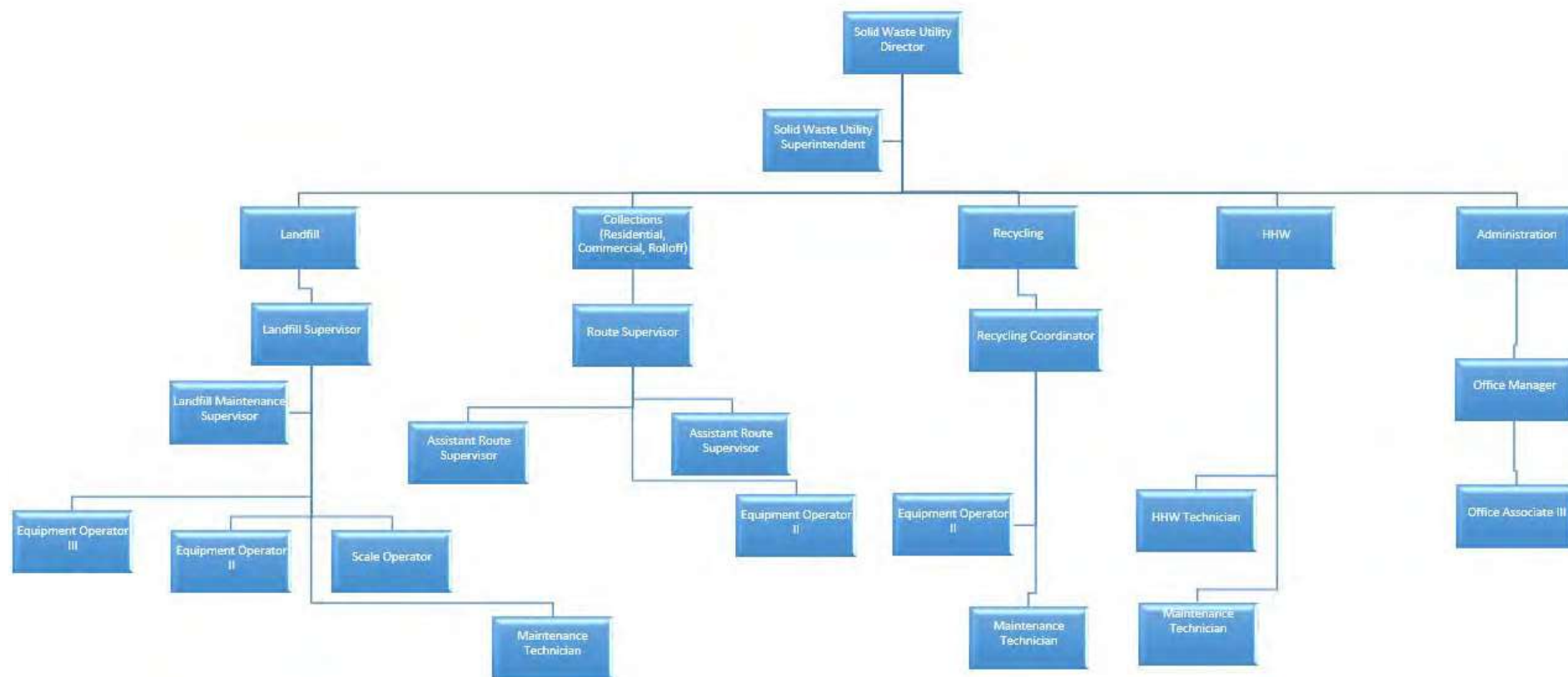
The Division of Solid Waste is responsible for managing and directing all aspects of waste collection and disposal occurring in the City of Fargo (public and private). Specifically, the Division provides solid waste services in the following areas:

Administration	– Manage and direct all services within the solid waste management system.
Residential Collection	– Automated collection via curbside or alley collection of refuse generated at single-family residences.
Commercial Collection	– Automated collection of all refuse generated via dumpster containers.
Roll-off Collection	– Automated collection of all refuse generated via permanent and temporary roll-off boxes.
Recycling	– Drop-site and automated curbside collection of single stream recyclables.
Household Hazardous Waste	– Drop-off collection of hazardous or toxic materials generated at businesses and single-family residences.
MSW Landfill	– Disposal facility for residential, commercial, industrial, inert, and special waste. Processing facility for compost material such as grass, leaves, and garden waste. – Renewable energy production facility processing landfill gas into renewable fuel.

Division Operating Comments

- ◆ Monitor Solid Waste expense budget of \$21 million in 2026.
- ◆ Collect and dispose of 20,988 tons of residential waste from 28,656 accts in 2025
- ◆ Collect and dispose of 17,310 tons of commercial waste from 1,267 accts in 2025.
- ◆ Collect and dispose of 9,620 tons of roll-off waste from various permanent and temporary accounts in 2025.
- ◆ Collect and process 22,965 tons of recyclable material from 20 drop-sites and commercial recycling accounts in 2025.
- ◆ Collect and process 3,404 tons of recyclables from curbside accounts in 2025.
- ◆ Collect and compost 9,702 tons of yard waste from 13 drop-sites in 2025.
- ◆ Collect and process 76 tons of household hazardous waste material in 2025.
- ◆ Serviced over 3,200 customers in the re-use room at household hazardous waste facility in 2025.
- ◆ Accept and manage 219,587 tons of mixed municipal solid waste at the Fargo Landfill in 2025.

Organization Chart:



Current or Emerging Issues:

- **Long-Term Landfill Planning:** The current landfill has an estimated **15 years of remaining capacity**, making long-term planning for a future landfill site a strategic priority. Identifying and securing a replacement site will require significant planning, permitting, and investment well in advance of capacity constraints.
- **Maximizing Existing Assets:** Solid Waste continues to excavate and rehabilitate former landfill cells for reuse, extending the useful life of the current landfill. The department is also evaluating emerging technologies and operational improvements that can enhance efficiency, increase capacity, and improve long-term sustainability.
- **Facility Needs:** As operations continue to evolve, the department is evaluating opportunities to reimagine and modernize its administrative space to better support staff, improve operational efficiency, and meet future service needs.
- **Financial Sustainability:** Solid Waste remains committed to maintaining strong financial health by contributing to the City's reserve goals, supporting overall bond rating objectives, and reviewing user rates on an approximately every-other-year cycle. The department implemented its most recent rate adjustment in 2026 and will continue to monitor financial needs to ensure long-term sustainability.

Other Comments:

Landfill Capital Improvements and Money Savings

433. 73-10	<i>Capital Improvements</i>		<i>\$1,500,000</i>	<i>\$0</i>	<i>\$1,500,000</i>
	▪ Infrastructure				
	Closure Project	\$450,000			
	Landfill Gas Expansion	\$475,000			
	Roadway Improvements	\$80,000			
	Manhole/Lift Station Rehab	\$95,000			
	Inert Cell Construction	\$400,000			

In-House Project Delivery

Solid Waste staff complete a variety of construction and infrastructure projects using existing personnel and equipment, reducing reliance on outside contractors while providing significant cost savings.

- Landfill staff use rented equipment, when cost-effective, to condition and compact soils generated from other City projects for landfill closure activities. Costs are generally limited to engineering support, soil testing, and seeding.

- Solid Waste partners with the Engineering Department to reuse asphalt millings from City street projects, improving internal landfill roadways while maximizing the value of existing resources.
- Landfill staff utilize existing equipment to excavate soil and construct inert landfill cells. Project costs are primarily limited to engineering support and required soil testing.
- When staff capacity is unavailable, funding must be budgeted to complete these projects through contracted services.
- In-house project delivery generated **estimated savings exceeding \$500,000 during 2024–2025** compared to completing the same work through contractors.

Clean Water SRF Funding for Major MSW Cell Construction Projects

- Stabilizes annual capital budgets
- Current and future rate adjustments account for debt service
- Solid Waste has already received loan forgiveness for Cell 20 of >\$1.5M – Future Cell 22 eligible for >\$1.5M

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Solid Waste - Admin (3071)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Office Associate III	1					
Office Manager	1					
SW Utility Director	1					
PT Laborer Solid Waste (Temp/Seasonal)						
PT Office Associate (Temp/Seasonal)						
Department Totals:	3			3		

Solid Waste - Residential Collection (3072)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Equipment Operator II	14					
Utility Supervisor - Solid Waste	1					
PT Laborer Solid Waste (Temp/Seasonal)						
Department Totals:	15			15		

Solid Waste - Commercial Collection (3073)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Equipment Operator II	3					
Assistant Utility Supervisor - Solid Waste	1					
Department Totals:	4			4		

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Solid Waste - Landfill (3074)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Scale Operator	2					
Equipment Operator II	6					
Equipment Operator III	5					
Leachate & Landfill Gas Technician	1					
Landfill Maintenance Supervisor	1					
Utility Supervisor - Landfill	1					
Maintenance Tech I*	1					
Solid Waste Superintendent	1					
Department Totals:	18			18		

* Currently this position is still assigned under Temp Variable.
was approved during budget 2026

Solid Waste - Roll Off (3075)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Equipment Operator II	2					
Assistant Supervisor - Roll Off	1					
Department Totals:	3			3		

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Solid Waste - Recycling (3076)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Equipment Operator II	6					
Equipment Operator III	0					
Utility Supervisor - Recycling	1					
Maintenance Tech I	1					
PT Laborer Solid Waste (Temp/Seasonal)						
Department Totals:	8			8		

Solid Waste - HHW Division (3079)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Equipment Operator II	1					
Maintenance Tech I	1					
PT Laborer Solid Waste (Temp/Seasonal)						
Department Totals:	2			2		

CITY OF FARGO, NORTH DAKOTA
DEPARTMENTAL HUMAN CAPITAL ADJUSTMENTS FOR 2027

Preliminary

DEPARTMENT	DIV. No.	HUMAN CAPITAL REQUESTS / DESCRIPTION	FTE's	AMOUNT	PROPOSED FUNDING
ENTERPRISE FUNDS					
Solid Waste	531-3074	Reclassification/Market Adjustments		5,447	5,447

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
This request is funded through the respective department's Operating budget.
@ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Solid Waste	Capital Improvements	1,500,000	1,500,000	531-3074-433.73-10
Solid Waste	Front Load Truck	370,000	370,000	531-3072-432.74-10
Solid Waste	2027 ASL Truck	325,000	325,000	531-3072-432.74-10
Solid Waste	2027 ASL Truck	325,000	325,000	531-3076-432.74-10
Solid Waste	2027 Roll Off Truck	240,000	240,000	531-3075-432.74-10
Solid Waste	Vehicles - Annual Rotation - Replacement of Pickups	105,000	105,000	531-3072-432.74-20
Solid Waste	Residential Carts	75,000	75,000	531-3072-432.74-10
Solid Waste	Front Load Containers	50,000	50,000	531-3072-432.74-10
Solid Waste	Roll Off Containers	50,000	50,000	531-3075-432.74-10
Solid Waste	Rear Load Containers	50,000	50,000	531-3076-432.74-10
Solid Waste	Front Load Containers	50,000	50,000	531-3076-432.74-10
Solid Waste	Route Optimization	20,000		#
Solid Waste	Machinery & Equipment - Annual Replacement of Skid Steer	20,000	20,000	531-3072-432.74-10
Solid Waste	Building Remodeling	10,000		531-3079-433.72-10

ENTERPRISE FUNDS - DETAIL

Solid Waste - Fund 531		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE							
Capital							
531 - 0000 - 375.10 - 00	Infrastructure -	-	-	-	-	-	166,224
Capital Total		-	-	-	-	-	166,224
Rate Revenue							
531 - 3072 - 380.10 - 10	Residential Charges - Single Family Residents	3,424,280	3,413,570	3,126,747	3,119,190	3,151,263	3,099,410
531 - 3072 - 380.10 - 20	Residential Charges - Multifamily Residents	604,285	602,395	483,651	461,870	454,555	447,617
531 - 3073 - 380.20 - 10	Commercial Charges - Commercial Charges	1,708,072	1,682,830	1,479,317	1,392,490	1,411,146	1,246,160
531 - 3074 - 380.30 - 10	Solid Waste - Landfill Charges Fargo	12,954,000	12,700,000	12,018,929	11,669,167	10,949,956	9,852,673
531 - 3074 - 385.10 - 10	Byproduct Sales - Methane Gas	178,500	175,000	195,297	138,125	184,075	222,157
531 - 3074 - 385.10 - 30	Byproduct Sales - Converted Electricity	81,600	80,000	98,428	18,336	83,892	69,821
531 - 3075 - 380.30 - 10	Solid Waste - Landfill Charges Fargo	551,960	546,495	496,337	505,154	499,633	424,778
531 - 3075 - 380.30 - 40	Solid Waste - Roll Off Charges	451,604	447,130	374,070	352,095	367,001	358,345
531 - 3076 - 380.10 - 00	Residential Charges -	1,407,835	1,400,725	1,115,884	1,108,596	1,123,465	1,115,381
531 - 3076 - 380.10 - 20	Residential Charges - Multifamily Residents	37,590	37,400	37,983	37,338	36,757	36,866
531 - 3076 - 380.20 - 10	Commercial Charges - Commercial Charges	336,700	335,000	314,751	300,318	295,195	276,849
531 - 3079 - 380.20 - 10	Commercial Charges - Commercial Charges	7,000	11,225	5,471	4,451	1,917	8,504
Rate Revenue Total		21,743,426	21,431,770	19,746,875	19,107,130	18,558,855	17,158,561
State Shared Revenues							
531 - 3075 - 334.30 - 25	State Grants - NDDEQ - VW Settlement	-	-	-	-	-	41,368
State Shared Revenues Total		-	-	-	-	-	41,368
Transfers In							
531 - 3070 - 396.85 - 00	Land Lease Revenues -	-	-	-	-	-	6,250
531 - 3074 - 396.25 - 00	Intergovernmental Revenue -	-	-	-	-	-	(154)
Transfers In Total		-	-	-	-	-	6,096
Federal Grants							
531 - 0000 - 331.13 - 16	Capital - Direct Assist. - EPA - ND DEQ	-	-	-	42,875	154,829	-
531 - 3074 - 331.11 - 66	Operating - Direct Assist - Federal Subsidy for bonds	50,000	50,000	30,534	32,283	58,974	66,123
531 - 3078 - 331.14 - 60	Indirect Passthrough - Cap - SRF Loan Forgiveness	-	-	-	1,502,000	-	-
Federal Grants Total		50,000	50,000	30,534	1,577,158	213,803	66,123
Transfers In							
531 - 3070 - 391.50 - 00	Enterprise Funds -	-	-	-	-	-	206,100
Transfers In Total		-	-	-	-	-	206,100
Miscellaneous							
531 - 3070 - 361.99 - 00	Miscellaneous -	7,000	7,000	4,480	3,017	6,921	4,288
531 - 3070 - 361.99 - 01	Miscellaneous - NSF Fee	-	-	-	-	-	30
531 - 3070 - 387.10 - 00	Late Penalties -	20,000	20,000	17,753	17,991	22,276	18,523
531 - 3070 - 388.10 - 00	Miscellaneous -	173,000	173,000	159,560	156,855	168,163	163,369
531 - 3070 - 395.20 - 00	Miscellaneous -	-	-	361	534	6,951	1,837
531 - 3070 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	-	-	(214,040)	-
531 - 3071 - 361.18 - 00	Insurance Proceeds -	-	-	13,850	-	-	11,242
531 - 3071 - 362.20 - 00	Sales of Fixed Assets -	-	-	1,589,965	3,017	13,805	-
531 - 3072 - 355.10 - 00	Certified Collections -	-	-	53,138	22,321	14,947	-
531 - 3072 - 361.99 - 00	Miscellaneous -	-	-	5,994	-	-	-
531 - 3072 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	2,500	15,500	11,472	40,000

ENTERPRISE FUNDS - DETAIL

		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Solid Waste - Fund 531							
531 - 3074 - 361.99 - 00	Miscellaneous -	20,000	20,000	25,813	19,015	17,464	18,163
531 - 3074 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	6,483,898	(6,760)	24,498	10,000
531 - 3076 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	-	(37)	(2,339)	-
Miscellaneous Total		220,000	220,000	8,357,312	231,453	70,118	267,452
REVENUE Total		22,013,426	21,701,770	28,134,721	20,915,741	18,842,776	17,911,924
Revenue Total		22,013,426	21,701,770	28,134,721	20,915,741	18,842,776	17,911,924
Expense							
PERSONNEL EXPENSE							
Salaries							
531 - 3071 - 431.11 - 00	Full Time Staff -	364,482	345,255	336,800	291,772	278,697	308,692
531 - 3071 - 431.11 - 01	Full Time Staff - Full Time - OT	4,472	4,472	2,761	3,083	3,902	1,869
531 - 3071 - 431.11 - 02	Full Time Staff - Full Time Banked Sick	2,447	1,815	2,448	1,816	2,414	2,617
531 - 3071 - 431.14 - 00	PT Seasonal No Benefits -	-	-	-	337	8,923	5,832
531 - 3072 - 432.11 - 00	Full Time Staff -	1,132,421	1,281,324	1,279,714	1,150,156	1,110,369	1,011,902
531 - 3072 - 432.11 - 01	Full Time Staff - Full Time - OT	43,451	43,451	129,963	94,177	98,885	91,832
531 - 3072 - 432.11 - 02	Full Time Staff - Full Time Banked Sick	3,252	2,013	3,253	2,013	3,045	4,465
531 - 3072 - 432.14 - 00	PT Seasonal No Benefits -	-	-	7,418	9,641	18,306	39,515
531 - 3073 - 432.11 - 00	Full Time Staff -	314,038	372,997	359,124	345,326	334,186	299,246
531 - 3073 - 432.11 - 01	Full Time Staff - Full Time - OT	17,826	17,826	33,766	24,904	19,490	30,985
531 - 3073 - 432.11 - 02	Full Time Staff - Full Time Banked Sick	4,478	5,258	4,479	5,258	5,595	6,140
531 - 3074 - 433.11 - 00	Full Time Staff -	1,341,850	1,208,772	1,034,370	1,001,308	970,438	988,359
531 - 3074 - 433.11 - 01	Full Time Staff - Full Time - OT	65,354	65,354	151,711	142,590	126,756	90,127
531 - 3074 - 433.11 - 02	Full Time Staff - Full Time Banked Sick	10,022	5,802	10,023	6,803	8,088	8,888
531 - 3074 - 433.14 - 00	PT Seasonal No Benefits -	10,000	10,000	75,555	49,842	42,792	37,978
531 - 3074 - 433.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	-	-	5,788	485	130	854
531 - 3075 - 432.11 - 00	Full Time Staff -	242,536	153,587	185,837	140,839	139,921	124,274
531 - 3075 - 432.11 - 01	Full Time Staff - Full Time - OT	2,621	2,621	15,287	7,615	5,535	9,562
531 - 3075 - 432.11 - 02	Full Time Staff - Full Time Banked Sick	2,466	2,296	2,467	2,296	2,188	3,785
531 - 3076 - 432.11 - 00	Full Time Staff -	620,114	419,621	429,435	298,713	288,434	274,799
531 - 3076 - 432.11 - 01	Full Time Staff - Full Time - OT	26,790	26,790	21,579	12,654	8,264	10,365
531 - 3076 - 432.14 - 00	PT Seasonal No Benefits -	-	-	66,675	79,472	38,356	37,294
531 - 3076 - 432.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	-	-	1,702	2,326	360	190
531 - 3079 - 433.11 - 00	Full Time Staff -	132,035	112,881	77,401	68,328	68,441	63,368
531 - 3079 - 433.11 - 01	Full Time Staff - Full Time - OT	3,619	3,619	4,446	4,515	4,580	4,039
531 - 3079 - 433.11 - 02	Full Time Staff - Full Time Banked Sick	2,127	2,108	2,128	2,108	2,087	1,972
531 - 3079 - 433.14 - 00	PT Seasonal No Benefits -	-	-	8,205	5,750	9,664	2,808
Salaries Total		4,346,401	4,094,862	4,252,335	3,754,127	3,599,846	3,463,701
Benefits							
531 - 3070 - 431.28 - 01	Pension Expense - City Employees' Pension	-	-	2,949	4,291	(50,628)	58,058
531 - 3070 - 431.28 - 02	Pension Expense - NDPERS Pension	-	-	(543,556)	(12,841)	250,518	733,464
531 - 3070 - 431.29 - 01	OPEB Expense - NDPERS	-	-	(3,985)	6,891	19,385	18,245
531 - 3071 - 431.20 - 01	Employee Benefits - Health Insurance	77,756	48,060	43,549	35,054	35,104	41,364
531 - 3071 - 431.20 - 03	Employee Benefits - Dental Insurance	1,943	1,955	1,960	1,656	1,527	1,637
531 - 3071 - 431.20 - 04	Employee Benefits - Long Term Disability	818	781	781	676	573	616
531 - 3071 - 431.20 - 05	Employee Benefits - Auto Allowance	-	-	-	-	-	715
531 - 3071 - 431.20 - 08	Employee Benefits - HSA City Contribution	96	-	3	-	-	-

ENTERPRISE FUNDS - DETAIL

Solid Waste - Fund 531		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
531 - 3071 - 431.21 - 01	Employee Benefits - FICA 6.2%	20,582	20,725	20,167	18,825	17,041	19,740
531 - 3071 - 431.21 - 02	Employee Benefits - Medicare 1.45%	4,813	4,847	4,684	4,362	3,985	4,737
531 - 3071 - 431.22 - 01	Pension Benefits - City Pension 5.5%	-	-	-	-	-	9,793
531 - 3071 - 431.22 - 04	Pension Benefits - NDPERS Pension	32,673	32,063	30,815	26,747	22,164	14,125
531 - 3071 - 431.22 - 05	Pension Benefits - NDPERS & City Pension	1,750	1,750	1,706	1,629	1,612	2,661
531 - 3071 - 431.22 - 06	Pension Benefits - Actuarial Contributions	-	-	-	-	29,031	21,185
531 - 3071 - 431.25 - 00	Workers Compensation -	-	1,500	136	(91)	152	208
531 - 3072 - 432.20 - 01	Employee Benefits - Health Insurance	270,280	279,556	242,880	242,374	251,374	249,383
531 - 3072 - 432.20 - 03	Employee Benefits - Dental Insurance	7,894	9,773	9,390	8,281	7,953	8,888
531 - 3072 - 432.20 - 04	Employee Benefits - Long Term Disability	2,524	2,870	2,806	2,706	2,334	2,145
531 - 3072 - 432.21 - 01	Employee Benefits - FICA 6.2%	65,878	77,472	76,074	76,550	70,416	64,930
531 - 3072 - 432.21 - 02	Employee Benefits - Medicare 1.45%	15,407	18,118	17,672	17,981	16,468	15,185
531 - 3072 - 432.22 - 01	Pension Benefits - City Pension 5.5%	9,398	9,398	9,086	8,153	9,404	12,625
531 - 3072 - 432.22 - 04	Pension Benefits - NDPERS Pension	90,634	107,773	98,091	95,951	80,525	69,794
531 - 3072 - 432.22 - 05	Pension Benefits - NDPERS & City Pension	1,402	1,396	1,003	1,300	1,267	1,168
531 - 3072 - 432.22 - 06	Pension Benefits - Actuarial Contributions	9,804	11,892	30,481	21,733	28,725	20,864
531 - 3072 - 432.24 - 00	Unemployment Compensation -	-	5,000	-	-	-	3,338
531 - 3072 - 432.25 - 00	Workers Compensation -	-	25,000	26,248	12,010	22,216	43,519
531 - 3073 - 432.20 - 01	Employee Benefits - Health Insurance	61,988	71,590	61,726	67,636	67,540	57,607
531 - 3073 - 432.20 - 03	Employee Benefits - Dental Insurance	2,429	3,054	2,968	2,755	2,597	1,928
531 - 3073 - 432.20 - 04	Employee Benefits - Long Term Disability	706	843	823	805	699	636
531 - 3073 - 432.21 - 01	Employee Benefits - FICA 6.2%	19,130	23,269	23,649	24,626	20,790	19,889
531 - 3073 - 432.21 - 02	Employee Benefits - Medicare 1.45%	4,474	5,442	5,314	5,771	4,862	4,651
531 - 3073 - 432.22 - 01	Pension Benefits - City Pension 5.5%	12,944	12,944	12,597	11,916	11,453	10,566
531 - 3073 - 432.22 - 04	Pension Benefits - NDPERS Pension	13,168	19,557	19,085	17,881	15,402	13,733
531 - 3073 - 432.22 - 05	Pension Benefits - NDPERS & City Pension	1,396	1,396	1,357	1,297	1,261	1,173
531 - 3073 - 432.22 - 06	Pension Benefits - Actuarial Contributions	13,503	16,382	45,229	31,777	23,815	17,161
531 - 3073 - 432.25 - 00	Workers Compensation -	-	5,000	7,694	4,957	5,184	10,843
531 - 3074 - 433.20 - 01	Employee Benefits - Health Insurance	216,303	200,176	154,493	132,861	137,131	152,094
531 - 3074 - 433.20 - 03	Employee Benefits - Dental Insurance	9,715	9,162	9,721	7,662	7,357	8,134
531 - 3074 - 433.20 - 04	Employee Benefits - Long Term Disability	2,646	2,374	2,579	2,402	2,093	2,128
531 - 3074 - 433.21 - 01	Employee Benefits - FICA 6.2%	83,188	78,261	76,975	78,972	67,529	67,538
531 - 3074 - 433.21 - 02	Employee Benefits - Medicare 1.45%	19,455	18,303	17,950	18,565	15,793	15,795
531 - 3074 - 433.22 - 01	Pension Benefits - City Pension 5.5%	6,450	6,450	6,265	14,905	18,295	17,584
531 - 3074 - 433.22 - 04	Pension Benefits - NDPERS Pension	92,925	90,688	92,744	76,647	62,150	64,593
531 - 3074 - 433.22 - 05	Pension Benefits - NDPERS & City Pension	1,629	1,623	1,582	1,514	1,465	1,356
531 - 3074 - 433.22 - 06	Pension Benefits - Actuarial Contributions	6,728	8,164	49,577	34,767	26,760	36,693
531 - 3074 - 433.22 - 10	Pension Benefits - NDPERS DC Required Cont.	11,024	8,280	705	-	-	-
531 - 3074 - 433.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	-	3,582	-	-	-	-
531 - 3074 - 433.25 - 00	Workers Compensation -	-	9,000	33,063	7,388	12,835	31,815
531 - 3075 - 432.20 - 01	Employee Benefits - Health Insurance	45,229	31,812	30,345	25,245	25,086	23,953
531 - 3075 - 432.20 - 03	Employee Benefits - Dental Insurance	1,822	1,222	1,319	1,102	1,039	1,071
531 - 3075 - 432.20 - 04	Employee Benefits - Long Term Disability	544	356	380	337	293	264
531 - 3075 - 432.21 - 01	Employee Benefits - FICA 6.2%	13,925	9,381	12,054	9,912	8,490	7,765
531 - 3075 - 432.21 - 02	Employee Benefits - Medicare 1.45%	3,257	2,194	2,611	2,404	1,985	1,816
531 - 3075 - 432.22 - 04	Pension Benefits - NDPERS Pension	21,741	14,685	16,173	12,940	11,441	10,058

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Solid Waste - Fund 531		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
531 - 3075 - 432.22 - 05	Pension Benefits - NDPERS & City Pension	3,024	2,981	2,870	2,711	2,604	2,289
531 - 3075 - 432.25 - 00	Workers Compensation -	-	2,500	3,078	1,447	1,956	4,337
531 - 3076 - 432.20 - 01	Employee Benefits - Health Insurance	139,972	88,165	68,273	51,821	54,191	58,660
531 - 3076 - 432.20 - 03	Employee Benefits - Dental Insurance	4,858	3,665	3,244	2,311	2,197	2,632
531 - 3076 - 432.20 - 04	Employee Benefits - Long Term Disability	1,400	856	1,029	873	708	619
531 - 3076 - 432.21 - 01	Employee Benefits - FICA 6.2%	36,619	26,718	31,447	24,577	19,438	19,306
531 - 3076 - 432.21 - 02	Employee Benefits - Medicare 1.45%	8,564	6,249	6,932	5,718	4,546	4,515
531 - 3076 - 432.22 - 01	Pension Benefits - City Pension 5.5%	-	-	-	-	-	491
531 - 3076 - 432.22 - 04	Pension Benefits - NDPERS Pension	55,588	35,336	42,392	34,268	26,599	23,488
531 - 3076 - 432.22 - 05	Pension Benefits - NDPERS & City Pension	1,396	1,396	1,359	1,297	1,250	1,163
531 - 3076 - 432.22 - 06	Pension Benefits - Actuarial Contributions	-	-	22,537	16,052	12,039	8,113
531 - 3076 - 432.22 - 10	Pension Benefits - NDPERS DC Required Cont.	-	2,000	-	-	-	-
531 - 3076 - 432.25 - 00	Workers Compensation -	-	6,000	8,931	(309)	7,493	10,843
531 - 3079 - 433.20 - 01	Employee Benefits - Health Insurance	10,237	31,812	8,302	7,754	7,717	16,413
531 - 3079 - 433.20 - 03	Employee Benefits - Dental Insurance	607	1,222	613	551	519	9
531 - 3079 - 433.20 - 04	Employee Benefits - Long Term Disability	295	168	172	162	142	132
531 - 3079 - 433.21 - 01	Employee Benefits - FICA 6.2%	8,199	7,284	5,149	5,077	4,568	4,018
531 - 3079 - 433.21 - 02	Employee Benefits - Medicare 1.45%	1,918	1,704	1,195	1,187	1,068	940
531 - 3079 - 433.22 - 01	Pension Benefits - City Pension 5.5%	5,989	5,989	5,840	5,589	5,438	5,007
531 - 3079 - 433.22 - 04	Pension Benefits - NDPERS Pension	4,904	-	178	2	-	-
531 - 3079 - 433.22 - 06	Pension Benefits - Actuarial Contributions	6,247	7,580	20,924	14,901	11,166	8,155
531 - 3079 - 433.22 - 10	Pension Benefits - NDPERS DC Required Cont.	-	2,000	-	-	-	-
531 - 3079 - 433.25 - 00	Workers Compensation -	-	1,000	1,539	548	2	851
	Benefits Total	1,569,787	1,549,745	997,922	1,347,819	1,538,132	2,171,212
	PERSONNEL EXPENSE Total	5,916,188	5,644,607	5,250,257	5,101,946	5,137,978	5,634,913
OPERATING EXPENSE							
Other Services							
531 - 3070 - 431.34 - 36	Technical Services - Credit Card Fees	14,000	10,000	13,448	15,903	14,467	9,470
531 - 3070 - 431.38 - 22	Other Services - Billing Services	99,000	99,000	99,000	99,000	99,000	99,000
531 - 3071 - 431.33 - 03	Other Services - Overhead Cost Allocation	664,421	615,568	615,568	368,993	368,993	368,993
531 - 3071 - 431.33 - 05	Other Services - Engineering Services	15,000	-	-	-	-	-
531 - 3071 - 431.33 - 70	Other Services - Temp. Clerical	15,000	10,000	-	-	7,406	-
531 - 3071 - 431.33 - 71	Other Services - Temp. Other Personnel	10,000	5,000	-	-	-	-
531 - 3071 - 431.34 - 05	Technical Services - Electricians	1,500	1,500	-	-	378	458
531 - 3071 - 431.38 - 99	Other Services - Other Services	21,500	1,500	1,658	1,597	1,450	2,942
531 - 3071 - 431.42 - 05	Cleaning Services - Custodial Services	25,000	20,000	19,674	19,941	18,805	18,634
531 - 3071 - 431.42 - 10	Cleaning Services - Grounds Maint. Services	1,000	1,000	402	390	195	195
531 - 3072 - 432.33 - 71	Other Services - Temp. Other Personnel	10,000	10,000	-	1,669	-	-
531 - 3072 - 432.38 - 99	Other Services - Other Services	10,000	10,000	5,425	169	-	14,441
531 - 3072 - 432.42 - 15	Cleaning Services - Garbage Pickup	165,000	165,000	121,911	143,865	25,657	-
531 - 3074 - 433.33 - 05	Other Services - Engineering Services	230,000	250,000	280,892	252,960	315,022	254,064
531 - 3074 - 433.33 - 06	Other Services - Quality Control Testing	15,000	10,000	19,979	8,099	3,485	10,067
531 - 3074 - 433.33 - 11	Other Services - Environmental Monitoring	22,000	7,000	23,197	176	-	5,111
531 - 3074 - 433.33 - 20	Other Services - Accounting Services	1,500	1,500	-	893	2,425	1,043
531 - 3074 - 433.33 - 71	Other Services - Temp. Other Personnel	-	-	-	-	-	3,831
531 - 3074 - 433.33 - 80	Other Services - Burglar Alarm Fees	1,000	1,000	1,007	1,007	1,007	1,007

ENTERPRISE FUNDS - DETAIL

		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Solid Waste - Fund 531							
531 - 3074 - 433.34 - 05	Technical Services - Electricians	8,000	8,000	846	5,614	4,460	5,420
531 - 3074 - 433.38 - 99	Other Services - Other Services	140,000	135,000	107,596	101,582	84,063	181,507
531 - 3074 - 433.42 - 05	Cleaning Services - Custodial Services	20,000	-	-	-	-	-
531 - 3074 - 433.42 - 10	Cleaning Services - Grounds Maint. Services	30,000	15,000	39,155	13,673	10,503	5,464
531 - 3074 - 433.42 - 11	Cleaning Services - Handicapped Paper Collect	9,000	9,000	19,865	7,955	3,455	8,683
531 - 3076 - 432.34 - 20	Technical Services - Marketing / Public Relat.	20,000	15,000	16,398	15,234	9,605	12,390
531 - 3076 - 432.38 - 78	Other Services - Minnkota Recycling	510,000	495,000	528,383	455,685	647,564	365,233
531 - 3076 - 432.38 - 90	Other Services - Tire Disposal Service	10,000	10,000	5,849	9,737	7,997	14,055
531 - 3076 - 432.38 - 97	Other Services - Recycling	5,000	5,000	7,086	370	5,585	10,100
531 - 3078 - 433.33 - 05	Other Services - Engineering Services	200,000	25,000	130,794	469,717	80,941	233,805
531 - 3079 - 433.34 - 36	Technical Services - Credit Card Fees	-	-	1,062	1,238	299	-
531 - 3079 - 433.38 - 99	Other Services - Other Services	60,000	60,000	37,234	35,556	45,617	34,939
	Other Services Total	2,332,921	1,995,068	2,096,429	2,031,023	1,758,379	1,660,852
Energy							
531 - 3071 - 431.62 - 11	Energy - Diesel Fuel	1,000	1,000	1,009	634	320	1,278
531 - 3071 - 431.62 - 50	Energy - Natural Gas	20,000	20,000	16,234	12,291	20,789	29,497
531 - 3071 - 431.62 - 51	Energy - Electricity	25,500	18,000	23,949	15,430	17,758	19,424
531 - 3072 - 432.62 - 10	Energy - Gasoline	5,000	5,000	2,971	2,735	3,508	7,184
531 - 3072 - 432.62 - 11	Energy - Diesel Fuel	130,000	130,000	123,288	116,105	132,150	147,306
531 - 3073 - 432.62 - 10	Energy - Gasoline	200	200	34	-	42	159
531 - 3073 - 432.62 - 11	Energy - Diesel Fuel	115,000	100,000	115,435	108,368	84,062	66,020
531 - 3073 - 432.62 - 12	Energy - Other Fuels	7,500	7,500	7,813	8,554	6,633	5,608
531 - 3074 - 433.41 - 05	Utility Services - Water and Sewer	30,000	30,000	37,143	28,181	23,633	56,328
531 - 3074 - 433.62 - 10	Energy - Gasoline	9,000	9,000	8,096	7,329	7,940	8,995
531 - 3074 - 433.62 - 11	Energy - Diesel Fuel	275,000	300,000	265,521	273,840	296,384	253,368
531 - 3074 - 433.62 - 12	Energy - Other Fuels	7,500	7,500	4,647	7,875	6,059	9,480
531 - 3074 - 433.62 - 50	Energy - Natural Gas	30,000	30,000	26,116	22,718	21,100	39,103
531 - 3074 - 433.62 - 51	Energy - Electricity	160,000	140,000	156,961	134,923	136,158	140,141
531 - 3075 - 432.62 - 11	Energy - Diesel Fuel	58,000	68,000	42,601	45,609	69,280	65,810
531 - 3075 - 432.62 - 12	Energy - Other Fuels	-	-	-	-	161	-
531 - 3076 - 432.62 - 10	Energy - Gasoline	8,000	8,000	6,932	7,622	7,639	3,933
531 - 3076 - 432.62 - 11	Energy - Diesel Fuel	85,000	95,000	73,901	87,099	107,393	87,107
531 - 3079 - 433.41 - 05	Utility Services - Water and Sewer	4,000	4,000	5,890	4,400	3,507	3,796
531 - 3079 - 433.62 - 10	Energy - Gasoline	500	500	-	25	199	338
531 - 3079 - 433.62 - 51	Energy - Electricity	10,000	10,000	9,194	7,714	8,499	9,949
	Energy Total	981,200	983,700	927,735	891,452	953,214	954,824
Repairs & Maintenance							
531 - 3071 - 431.43 - 10	Repair and Maintenance - Building Repairs	40,000	40,000	23,586	3,651	13,798	9,869
531 - 3071 - 431.43 - 20	Repair and Maintenance - General Equip Repair	5,000	5,000	2,145	4,383	1,493	2,305
531 - 3071 - 431.43 - 21	Repair and Maintenance - Computer Equip Repai	-	-	-	-	-	3,085
531 - 3071 - 431.43 - 31	Repair and Maintenance - City Mechanic Services	3,000	3,000	5,060	1,164	8,189	2,157
531 - 3071 - 431.43 - 50	Repair and Maintenance - Maintenance Service Cont	5,500	5,500	4,448	4,477	3,970	4,055
531 - 3071 - 431.43 - 90	Repair and Maintenance - Other Repairs	15,000	15,000	6,672	3,259	16,500	21,881
531 - 3072 - 432.43 - 30	Repair and Maintenance - Outside Mechanic Svc	6,000	6,000	777	8,874	5,334	-
531 - 3072 - 432.43 - 31	Repair and Maintenance - City Mechanic Services	85,000	85,000	100,087	92,975	80,423	85,957
531 - 3073 - 432.43 - 31	Repair and Maintenance - City Mechanic Services	40,000	35,000	47,215	33,927	42,285	35,981

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Solid Waste - Fund 531		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
531 - 3073 - 432.43 - 70	Repair and Maintenance - Container Repair	7,000	7,000	8,221	4,624	4,317	3,813
531 - 3074 - 433.43 - 10	Repair and Maintenance - Building Repairs	25,000	20,000	40,062	22,706	17,989	35,855
531 - 3074 - 433.43 - 20	Repair and Maintenance - General Equip Repair	250,000	250,000	262,405	176,408	293,515	236,660
531 - 3074 - 433.43 - 30	Repair and Maintenance - Outside Mechanic Svc	240,000	230,000	230,575	141,094	247,396	269,877
531 - 3074 - 433.43 - 31	Repair and Maintenance - City Mechanic Services	17,000	15,000	19,065	3,239	11,138	13,162
531 - 3074 - 433.43 - 50	Repair and Maintenance - Maintenance Service Cont	122,255	100,000	71,098	44,764	105,712	57,941
531 - 3075 - 432.43 - 31	Repair and Maintenance - City Mechanic Services	28,000	20,000	34,085	23,689	26,516	21,784
531 - 3075 - 432.43 - 70	Repair and Maintenance - Container Repair	20,000	20,000	8,825	8,690	26,357	15,352
531 - 3075 - 432.43 - 20	Repair and Maintenance - General Equip Repair	5,000	5,000	657	586	5,161	1,632
531 - 3075 - 432.43 - 30	Repair and Maintenance - Outside Mechanic Svc	1,000	1,000	-	132	-	-
531 - 3075 - 432.43 - 31	Repair and Maintenance - City Mechanic Services	40,000	30,000	43,352	38,011	32,964	39,746
531 - 3075 - 432.43 - 90	Repair and Maintenance - Other Repairs	2,000	2,000	884	185	-	416
531 - 3079 - 433.43 - 10	Repair and Maintenance - Building Repairs	15,000	15,000	6,788	2,059	200	3,342
531 - 3079 - 433.43 - 20	Repair and Maintenance - General Equip Repair	1,500	1,500	-	1,648	117	325
531 - 3079 - 433.43 - 31	Repair and Maintenance - City Mechanic Services	1,000	1,000	-	-	-	207
531 - 3079 - 433.43 - 50	Repair and Maintenance - Maintenance Service Cont	1,000	1,000	-	-	-	903
Repairs & Maintenance Total		975,255	913,000	916,007	620,545	943,374	866,305
Supplies							
531 - 3071 - 431.61 - 10	General Supplies - Office Supplies	3,000	3,000	2,715	2,674	2,920	2,293
531 - 3071 - 431.61 - 30	General Supplies - Vehicle Repair Supplies	5,000	5,000	3,714	2,552	14,990	3,070
531 - 3071 - 431.61 - 40	General Supplies - General Supplies	15,000	13,000	13,433	11,794	3,791	3,752
531 - 3071 - 431.61 - 50	General Supplies - Postage	4,500	4,500	1,195	620	6,528	981
531 - 3071 - 431.64 - 10	Clothing - Uniforms / Clothing	1,200	-	-	-	-	-
531 - 3072 - 432.61 - 30	General Supplies - Vehicle Repair Supplies	200,000	200,000	274,536	249,191	188,444	210,278
531 - 3072 - 432.61 - 40	General Supplies - General Supplies	2,000	2,000	1,480	1,042	4,789	1,897
531 - 3072 - 432.64 - 10	Clothing - Uniforms / Clothing	10,000	10,000	8,094	9,614	11,061	10,061
531 - 3073 - 432.61 - 30	General Supplies - Vehicle Repair Supplies	100,000	80,000	146,095	69,522	140,091	82,878
531 - 3073 - 432.61 - 40	General Supplies - General Supplies	2,000	2,000	795	2,111	1,759	1,747
531 - 3073 - 432.64 - 10	Clothing - Uniforms / Clothing	4,000	3,500	1,539	2,501	3,050	3,525
531 - 3074 - 433.61 - 10	General Supplies - Office Supplies	1,000	1,000	2,021	1,362	579	1,398
531 - 3074 - 433.61 - 30	General Supplies - Vehicle Repair Supplies	40,000	40,000	30,340	8,348	12,480	33,772
531 - 3074 - 433.61 - 40	General Supplies - General Supplies	220,000	200,000	179,358	120,831	156,446	229,767
531 - 3074 - 433.61 - 50	General Supplies - Postage	-	-	-	-	-	10
531 - 3074 - 433.64 - 10	Clothing - Uniforms / Clothing	12,000	12,000	8,037	12,011	6,743	5,641
531 - 3075 - 432.61 - 30	General Supplies - Vehicle Repair Supplies	60,000	50,000	61,448	55,718	48,583	55,909
531 - 3075 - 432.61 - 40	General Supplies - General Supplies	1,000	1,000	47	423	1,180	1,129
531 - 3075 - 432.64 - 10	Clothing - Uniforms / Clothing	1,400	1,300	1,373	1,290	1,314	1,224
531 - 3076 - 432.61 - 10	General Supplies - Office Supplies	1,000	500	241	52	203	53
531 - 3076 - 432.61 - 30	General Supplies - Vehicle Repair Supplies	85,000	85,000	81,802	129,172	83,620	100,438
531 - 3076 - 432.61 - 40	General Supplies - General Supplies	3,000	3,000	3,991	2,029	3,524	2,834
531 - 3076 - 432.61 - 50	General Supplies - Postage	7,000	6,000	8,242	7,324	6,690	5,119
531 - 3076 - 432.64 - 10	Clothing - Uniforms / Clothing	4,000	3,000	3,506	3,221	3,467	2,329
531 - 3079 - 433.61 - 10	General Supplies - Office Supplies	700	700	49	933	467	165
531 - 3079 - 433.61 - 30	General Supplies - Vehicle Repair Supplies	1,000	1,000	22	76	-	42
531 - 3079 - 433.61 - 40	General Supplies - General Supplies	7,000	7,000	2,467	1,222	6,264	2,485
531 - 3079 - 433.64 - 10	Clothing - Uniforms / Clothing	1,600	1,600	1,276	1,554	1,154	665

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Solid Waste - Fund 531		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
	Supplies Total	792,400	736,100	837,816	697,187	710,137	764,462
Travel/Education							
531 - 3071 - 431.56 - 60	In State Travel - In State Travel Expenses	2,500	2,000	1,292	1,288	1,619	1,295
531 - 3071 - 431.57 - 60	Out of State Travel - Out of State Travel Exp	2,000	1,000	-	-	-	1,645
531 - 3071 - 431.59 - 10	Education - Due & Membership Instate	250	250	-	110	-	-
531 - 3071 - 431.59 - 11	Education - Dues/Membership Outstate	500	500	204	305	290	395
531 - 3071 - 431.59 - 20	Education - Seminar & Conf. Instate	500	500	424	490	452	-
531 - 3071 - 431.59 - 21	Education - Seminar & Conf. Outstate	1,500	1,500	-	-	-	500
531 - 3071 - 431.59 - 30	Education - Reference Materials	500	500	79	-	149	-
531 - 3073 - 432.56 - 50	In State Travel - Mileage Reimbursements	-	-	-	-	2	-
531 - 3074 - 433.56 - 60	In State Travel - In State Travel Expenses	2,000	1,750	2,610	1,220	1,393	1,581
531 - 3074 - 433.57 - 60	Out of State Travel - Out of State Travel Exp	1,750	1,500	1,509	-	-	909
531 - 3074 - 433.59 - 11	Education - Dues/Membership Outstate	-	-	-	3,700	-	-
531 - 3074 - 433.59 - 20	Education - Seminar & Conf. Instate	750	500	292	212	250	-
531 - 3074 - 433.59 - 21	Education - Seminar & Conf. Outstate	-	-	-	78	-	-
531 - 3074 - 433.59 - 25	Education - Operator Certifications	1,000	800	1,375	435	180	765
531 - 3076 - 432.56 - 60	In State Travel - In State Travel Expenses	1,000	1,000	1,325	-	-	95
531 - 3076 - 432.57 - 60	Out of State Travel - Out of State Travel Exp	1,500	1,500	1,037	224	-	381
531 - 3076 - 432.59 - 10	Education - Due & Membership Instate	3,000	3,000	1,218	186	186	252
531 - 3076 - 432.59 - 11	Education - Dues/Membership Outstate	1,000	1,000	300	300	300	300
531 - 3076 - 432.59 - 20	Education - Seminar & Conf. Instate	-	-	-	212	-	-
531 - 3076 - 432.59 - 21	Education - Seminar & Conf. Outstate	500	500	540	-	-	250
531 - 3076 - 432.59 - 30	Education - Reference Materials	1,000	1,000	673	330	464	612
	Travel/Education Total	21,250	18,800	12,878	9,090	5,285	8,980
Professional/Admin							
531 - 3071 - 431.52 - 10	Insurance - Property Insurance	75,958	72,699	68,402	65,480	59,799	55,429
531 - 3071 - 431.52 - 20	Insurance - Automobile Liability	37,457	32,513	33,346	26,349	23,494	21,346
531 - 3071 - 431.52 - 30	Insurance - General Liability	25,416	23,769	22,668	20,388	20,546	21,781
531 - 3071 - 431.53 - 20	Communications - Cellular Phone Service	500	500	-	392	-	50
531 - 3071 - 431.54 - 10	Advertising - Legal Publications	1,500	1,500	-	-	383	844
531 - 3071 - 431.55 - 10	Printing & Publishing - Custom Printed Forms	2,000	2,000	1,018	609	970	748
531 - 3071 - 431.55 - 30	Printing & Publishing - Printing / Binding / Rep.	2,500	2,500	-	1,061	-	584
531 - 3072 - 432.53 - 20	Communications - Cellular Phone Service	1,400	700	1,225	1,304	1,302	1,203
531 - 3074 - 433.52 - 30	Insurance - General Liability	28,421	27,864	26,256	25,628	25,090	24,756
531 - 3074 - 433.53 - 10	Communications - Regular Phone Service	2,500	2,500	2,524	2,310	2,184	2,158
531 - 3074 - 433.53 - 20	Communications - Cellular Phone Service	6,000	6,000	6,172	6,109	4,941	5,073
531 - 3074 - 433.55 - 10	Printing & Publishing - Custom Printed Forms	3,000	3,000	882	-	-	2,697
531 - 3075 - 432.53 - 20	Communications - Cellular Phone Service	1,000	1,000	1,028	1,019	1,018	1,019
531 - 3076 - 432.53 - 20	Communications - Cellular Phone Service	1,000	1,000	544	304	353	304
531 - 3076 - 432.54 - 10	Advertising - Legal Publications	500	500	17	-	-	-
531 - 3076 - 432.55 - 20	Printing & Publishing - Duplication and Copies	3,500	3,500	1,000	-	2,323	3,054
531 - 3076 - 432.55 - 30	Printing & Publishing - Printing / Binding / Rep.	5,000	5,000	-	4,449	3,744	981
531 - 3079 - 433.53 - 20	Communications - Cellular Phone Service	2,500	2,500	1,480	1,607	1,803	2,298
	Professional/Admin Total	200,152	189,045	166,562	157,009	147,950	144,325
Other/Miscellaneous							
531 - 3070 - 431.69 - 10	Bad Debts - Bad Debts	5,000	5,000	657	6,694	53,447	5,723

ENTERPRISE FUNDS - DETAIL

		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Solid Waste - Fund 531							
531 - 3071 - 431.44 - 20	Rentals - Equip & Vehicle Rent	6,500	6,500	4,554	(769)	(1,745)	(838)
531 - 3071 - 431.44 - 98	Rentals - NON - LEASE COMPONENT	-	-	-	1,521	1,521	1,521
531 - 3072 - 432.44 - 20	Rentals - Equip & Vehicle Rent	170,000	246,230	399	13,338	-	(85,788)
531 - 3073 - 432.44 - 20	Rentals - Equip & Vehicle Rent	-	-	-	144,760	-	-
531 - 3074 - 433.44 - 20	Rentals - Equip & Vehicle Rent	1,021,881	891,881	124,965	22,145	7,199	644
531 - 3076 - 432.44 - 10	Rentals - Land and Building Rents	20,000	20,000	22,500	20,200	17,000	17,000
531 - 3076 - 432.44 - 20	Rentals - Equip & Vehicle Rent	10,000	10,000	8,100	8,750	4,375	-
Other/Miscellaneous Total		1,233,381	1,179,611	161,175	216,639	81,797	(61,738)
Transfers Out							
531 - 3070 - 431.90 - 50	Transfer To Other Funds - To Enterprise Funds	-	-	20,210	-	-	-
531 - 3074 - 433.90 - 10	Transfers to Other Funds - Transfer to General	-	-	-	6,891	-	-
531 - 3077 - 432.90 - 10	Transfer To Other Funds - To General Fund	3,437,028	3,448,816	8,561,903	2,290,025	2,871,067	2,681,150
531 - 3077 - 432.90 - 20	Transfer To Other Funds - To Special Revenue Funds	-	-	-	-	110,986	-
531 - 3077 - 432.90 - 40	Transfer To Other Funds - To Capital Project Fund	1,000,000	952,790	825,541	1,569,737	1,757,875	552,430
531 - 3077 - 432.90 - 50	Transfer To Other Funds - To Enterprise Funds	181,065	181,065	181,065	92,400	92,400	-
Transfers Out Total		4,618,093	4,582,671	9,588,719	3,959,053	4,832,328	3,233,580
Debt Service							
531 - 3070 - 431.80 - 14	Debt Service - SRF Bond Principal	745,000	745,000	-	-	-	-
531 - 3070 - 431.80 - 21	Debt Service - Interest on Other Debt	-	-	-	(23,562)	66,512	-
531 - 3070 - 431.80 - 23	Debt Service - SRF Bond Interest	196,575	196,575	102,689	55,546	26,808	-
531 - 3070 - 431.80 - 26	Debt Service - Interest on Advance	-	-	-	-	-	1,601
531 - 3070 - 431.80 - 27	Debt Service - Direct Bank Loan Interest	-	-	-	24,561	(5,987)	25,734
531 - 3070 - 431.80 - 30	Debt Service - Fiscal Agent Fees	-	-	-	18,515	9,523	-
531 - 3070 - 431.80 - 31	Debt Service - Financial Advisor	-	-	-	15	-	-
531 - 3070 - 431.80 - 32	Debt Service - Paying Agent & Trustee	8,000	8,000	4,000	4,000	4,000	4,000
531 - 3070 - 431.80 - 34	Debt Service - Bond Counsel	-	-	-	19,000	-	18,000
531 - 3070 - 431.80 - 55	Debt Service - SRF ADMIN FEES	65,525	65,525	34,230	-	-	-
531 - 3071 - 431.80 - 12	Debt Service - Special Assessment Princ.	215,871	215,871	-	-	-	-
531 - 3071 - 431.80 - 21	Debt Service - Interest on Other Debt	180,608	180,608	99,544	169,582	180,571	188,378
531 - 3072 - 432.80 - 21	Debt Service - Interest on Other Debt	-	-	9,006	17,489	22,822	12,829
531 - 3073 - 432.80 - 21	Debt Service - Interest on Other Debt	-	-	2,188	4,323	7,626	10,838
531 - 3074 - 433.80 - 10	Debt Service - Bond Principal	205,640	205,640	-	-	-	-
531 - 3074 - 433.80 - 20	Debt Service - Interest On Bonds	46,519	46,519	56,413	66,150	75,732	85,162
531 - 3074 - 433.80 - 21	Debt Service - Interest on Other Debt	-	-	70,317	99,205	39,453	55,329
531 - 3075 - 432.80 - 21	Debt Service - Interest on Other Debt	-	-	-	2,920	3,926	5,855
531 - 3076 - 432.80 - 21	Debt Service - Interest on Other Debt	-	-	-	-	-	1,983
Debt Service Total		1,663,738	1,663,738	378,387	457,744	430,986	409,709
Miscellaneous							
531 - 3071 - 431.68 - 10	Miscellaneous - Miscellaneous	9,000	9,000	8,934	5,815	2,333	10,091
531 - 3074 - 433.68 - 10	Miscellaneous - Miscellaneous	1,000	1,000	53,792	315	210	1,084
531 - 3074 - 433.68 - 90	Miscellaneous - Landfill Closure/Post Ad	200,000	-	154,945	224,341	407,681	351,055
Miscellaneous Total		210,000	10,000	217,671	230,471	410,224	362,230
OPERATING EXPENSE Total		13,028,390	12,271,733	15,303,379	9,270,213	10,273,674	8,343,529
CAPITAL EXPENSE							
Capital							
531 - 3070 - 431.75 - 50	Depreciation - Depreciation	-	-	-	3,082,951	2,892,694	2,774,892

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Solid Waste - Fund 531		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
531 - 3071 - 431.72 - 20	Buildings - Building Remodeling	-	-	24,928	-	3,340	5,070
531 - 3071 - 431.73 - 20	Improvement Not Buildings - Site Improvements	-	-	-	-	5,788	-
531 - 3071 - 431.74 - 11	Capital Outlay - Computer Equip	-	-	-	656	-	-
531 - 3071 - 431.74 - 30	Capital Outlay - Furniture & Fixtures	-	6,000	4,766	-	2,691	-
531 - 3071 - 431.76 - 99	AMORTIZATION - LEASES	-	-	-	5,458	5,458	5,458
531 - 3072 - 432.74 - 10	Capital Outlay - Machinery & Equip	840,000	400,000	629,553	36,953	584,435	232,977
531 - 3072 - 432.74 - 12	Capital Outlay - Computer Software	-	20,000	-	2,348	-	-
531 - 3072 - 432.76 - 99	AMORTIZATION - LEASES	-	-	-	8,824	8,824	-
531 - 3073 - 432.74 - 10	Capital Outlay - Machinery & Equip	-	820,000	511,350	691,795	391,069	44,862
531 - 3074 - 433.73 - 10	Infrastructure - Capital Improvements	1,000,000	1,500,000	279,108	705,094	97,653	1,460,590
531 - 3074 - 433.74 - 10	Capital Outlay - Machinery & Equip	-	5,000	23,294	-	5,000	14,950
531 - 3074 - 433.74 - 20	Capital Outlay - Vehicles	-	105,000	100,509	50,491	42,267	34,285
531 - 3074 - 433.76 - 99	AMORTIZATION - LEASES	-	-	-	8,223	19,188	-
531 - 3075 - 432.74 - 10	Capital Outlay - Machinery & Equip	290,000	50,000	195,525	226,754	380,199	181,952
531 - 3075 - 432.74 - 20	Capital Outlay - Vehicles	-	-	-	2,092	-	-
531 - 3076 - 432.73 - 10	Improvements - Construction Recycling	-	-	12,625	58,694	97,410	44,227
531 - 3076 - 432.74 - 10	Capital Outlay - Machinery & Equip	425,000	430,000	743,005	17,511	334,113	490,177
531 - 3078 - 433.73 - 64	Infrastructure - Solid Waste Infrastruc.	-	-	2,324,481	4,091,104	1,536,936	2,665,446
531 - 3079 - 433.72 - 20	Buildings - Building Remodeling	-	-	-	850	10,245	-
531 - 9595 - 950.79 - 99	Fixed Asset Reclass - Contra - Expense	-	-	-	(5,954,707)	(3,363,756)	(4,878,622)
531 - 3072 - 432.74 - 20	Capital Outlay - Vehicles	105000	-	-	-	-	-
	Capital Total	2,660,000	3,336,000	4,849,144	3,035,091	3,053,554	3,076,264
	CAPITAL EXPENSE Total	2,660,000	3,336,000	4,849,144	3,035,091	3,053,554	3,076,264
	Expense Total	21,604,578	21,252,340	25,402,780	17,407,250	18,465,206	17,054,706

WATER UTILITY

Department Overview:

The Water Treatment Plant (WTP) is responsible for operating and maintaining a state-of-the-art 45 million gallon per day (MGD) surface water treatment facility and all reserve storage facilities that supplement the City's water distribution system.

The reserve storage facilities include 8 elevated storage tanks and 2 ground storage reservoirs and pumping stations with a total storage capacity of 20 million gallons. The water treatment plant supplies safe drinking water to the City of Fargo, portions of the Cass Rural Water Users District (regional customer), and the City of West Fargo (regional customer).

Current or Emerging Issues:

Red River Valley Water Supply Project (RRVWSP): The RRVWSP is under construction and scheduled for completion within the next ten years. This is a drought water supply project for Fargo and other water systems in eastern North Dakota. Water Utility personnel are active in the planning for design, construction, future operation, and financial impacts on behalf of Fargo. At this time, the group of Fargo, West Fargo, Cass Rural Water District, and Moorhead are 62% of the RRVWSP.

Lake Agassiz Water Authority (LAWA): Related to the RRVWSP, LAWA is an organization of end users of the drought water supply after project completion. LAWA recently hired an Executive Director, Spencer Halvorson. He will have an office at Fargo City Hall with salary, benefits, and expenses paid with Water Utility funds and partially reimbursed by other users.

EPA Lead & Copper Rule Improvements (LSRI): Federal LCRI regulations will be effective in October 2027 as a response to previous lead in drinking water issues in other parts of the U.S. The LCRI requirements will impact Water Utility (and other Departments) workflow with significant additional monitoring and reporting requirements to comply with LCRI.

Lead Service Line Replacement (LSLR): Grant funding of 66.5% is available for LSLR through 2029. In Fargo, there are about 2,050 Lead Service Lines (LSL's) that have been identified for replacement. LSLR will continue in 2027 with a goal of about 500 replacements per year.

Chemical Bid Inflation & Other Input Costs: There are a variety of chemicals that are necessary to treat our river source water to produce drinking water fit for resident consumption. We have seen chemical prices inflate approximately 14.3% annually since

2021. Other costs to treat river source water have also gone up as well. Water treatment chemicals, energy, and sludge disposal are the three major variable costs to produce drinking water. These costs together have inflated at about 11.2% annual since 2021. This will impact water rate adjustments moving forward.

Residuals (Sludge) Facility Improvements: The next significant improvement project on the Water Treatment Plant (WTP) campus is the Residuals Dewatering Facility (RDF). The current RDF is over 40 years old and in poor condition. Dewatered sludge from the RDF is hauled by truck to the Fargo landfill. Sludge from the newer Membrane WTP is problematic for our current dewatering equipment in the RDF, resulting in loss of efficiency in handling and staff workflow. Water Utility staff and consultants are currently researching options to dewater Membrane WTP sludge separately with new technology. For 2027, there is the possibility of equipment testing on a pilot scale level. Construction of a separate dewatering process for Membrane WTP sludge could begin in 2028.

Cash Reserves: Historically, the Water Utility has operated with cash reserves of approximately 90-days of water treatment operational costs. Financial consultants, including Moody's analysts, suggest cash reserves of 180 days. Water Utility intends to work on lower cost projects in the short term and continue to do all it can to maintain and increase efficient treatment processes to increase our reserves.

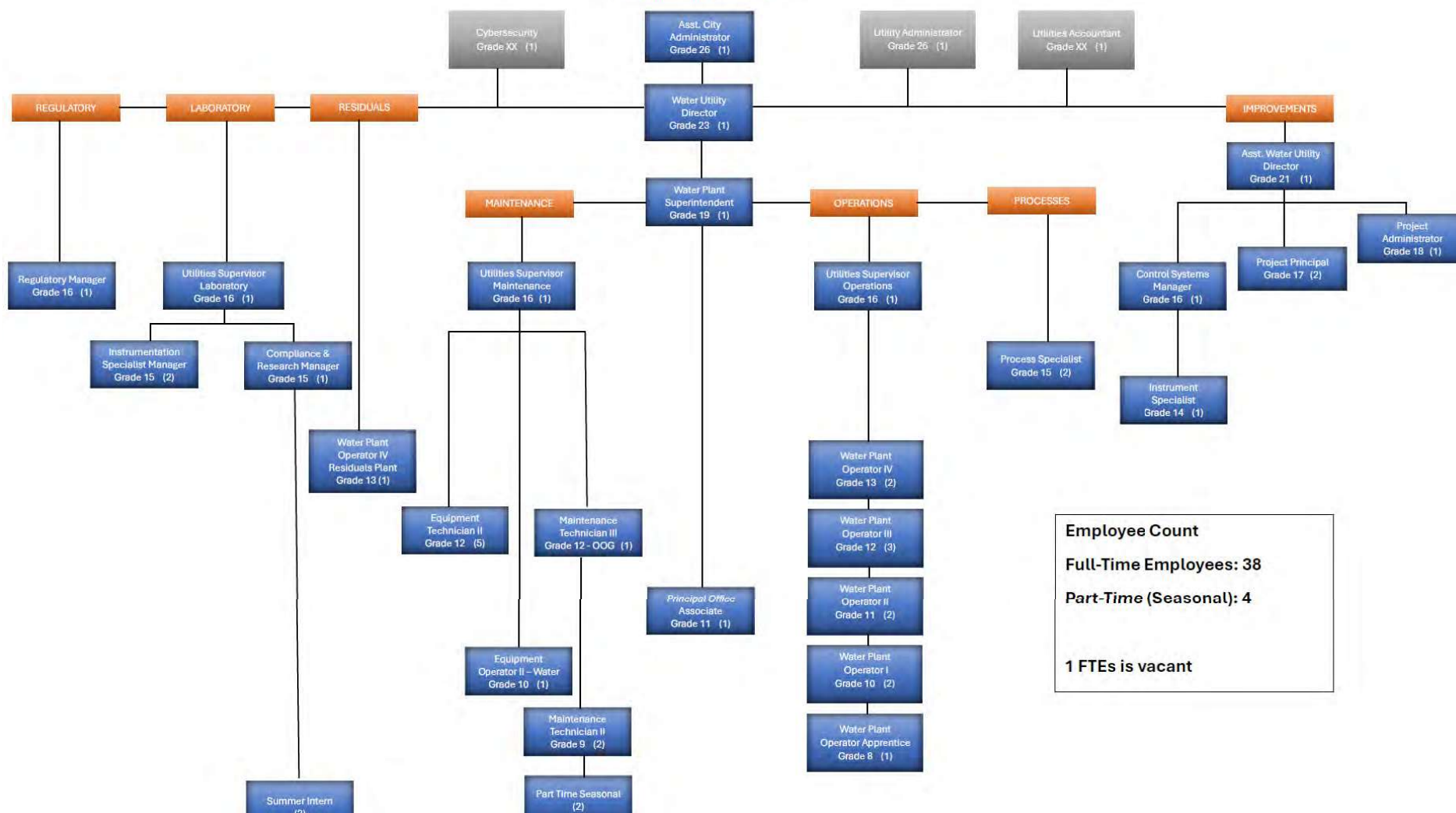
Worker Development, Training, Culture, and Retention: It is challenging to retain utility workers in some technical positions. Water Utility is a 24/7/365 operation. There are rotating shifts and other less attractive work schedules for some people. From a pay perspective, it is difficult to compete with the private sector in some of the skilled utility positions. With employee turnover, training becomes more difficult.

Water Utility Master Plan: The Water Utility is currently working on a comprehensive master plan to identify water system needs and future capital projects. This will be the first full Fargo water system master plan since 2005.

Advanced Meter Infrastructure (AMI) Project: In collaboration with other City of Fargo departments, the new AMI water meter project is over 84% complete after less than two (2) years. Installation is ahead of schedule as it was originally planned as a 3-year project. The AMI project will continue at a slower pace in 2027.

Organization Chart:

Water Utility Organizational Chart
(Updated April 21, 2026)



City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Water Dept. - Filter Division (3051)

	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Principal Office Associate	1					
Equipment Technician II	2					
Equipment Technician III	2					
Maintenance Technician II	2					
Maintenance Technician III	1					
Utility Supervisor	3					
W/WW Control System Mgr.	1					
Water Utility Director	1					
W/WW Superintendent	1					
Water Operator I-IV and IV Specialist*	11					
Water Utility Project Principal - Mechanical Service	1					
Water Utility Project Principal - Analytical Services	1					
Water Utility Project Principal - Operational Services	1					
Process Specialist - Membrane Systems	1					
Process Specialist - Lime Softening	1					
Equipment Operator II	1					
Instrumentation Specialist	1		1			1
Regulatory Manager	1					
Instrumentation Specialist Manager	2					
Compliance & Research Manager	1					
Water Utility Assistant Director	1					
Department Totals:	37	0	1	38	0	1

**Operators move through levels (apprentice, I, II, III, IV) as certifications are obtained.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Water Dept. - Lake Agassiz Water Auth (3057)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Executive Director of LAWA			1			
Department Totals:	0		1	1		1

* Billed back to LAWA
* Fargo's portion is 62%

CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Water Treatment Plant	Water Plant 10-Year CIP	50,000	50,000	501-3056-441.74-10
Water Treatment Plant	Capital Improvements - Repair & Replacement	2,000,000	2,000,000	501-3056-441.74-10
Water Meters	Advanced Meter Infrastructure (finalize AMI)	400,000	400,000	501-3055-441-73.62

ENTERPRISE FUNDS - DETAIL

Water Operating - Fund 501		Preliminary	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE		2027 Budget					
Capital							
501 - 0000 - 375.10 - 00	Infrastructure -	-	-	-	10,365,417	10,852,686	12,803,426
Capital Total		-	-	-	10,365,417	10,852,686	12,803,426
Loan Proceeds							
501 - 3055 - 394.10 - 00	SRF Loan Proceeds -	-	2,000,000	-	-	-	-
Loan Proceeds Total		-	2,000,000	-	-	-	-
Rate Revenue							
501 - 3050 - 380.10 - 00	Residential Charges -	114,228	115,000	139,952	151,267	87,208	98,481
501 - 3050 - 380.10 - 10	Residential Charges - Single Family Residents	9,872,935	8,664,725	8,275,596	7,298,789	7,731,663	7,114,121
501 - 3050 - 380.10 - 20	Residential Charges - Multifamily Residents	8,368,896	7,650,000	7,635,120	6,610,729	6,366,685	5,649,529
501 - 3050 - 380.20 - 10	Commercial Charges - Commercial Charges	10,437,612	9,357,364	9,061,091	8,280,591	8,645,453	7,527,667
501 - 3050 - 380.40 - 10	Residential Charges - Cass Rural Water Users	-	500,000	-	-	-	-
501 - 3050 - 380.40 - 21	Wholesale Contracts - Cass Rural Water	2,668,607	1,766,822	2,417,295	1,179,776	1,340,883	931,932
501 - 3050 - 380.40 - 22	Wholesale Contracts - City of West Fargo	6,587,816	5,197,227	5,383,789	4,288,852	4,797,937	4,124,888
Rate Revenue Total		38,050,094	33,251,138	32,912,843	27,810,004	28,969,829	25,446,618
State Shared Revenues							
501 - 3055 - 334.30 - 05	State Grants - Capital Grant Assistance	-	-	-	40,354	1,240,713	111,301
State Shared Revenues Total		-	-	-	40,354	1,240,713	111,301
Federal Grants							
501 - 3055 - 331.14 - 60	Indirect Passthrough - Cap - SRF Loan Forgiveness	-	-	1,169,258	1,046,983	1,768,905	-
Federal Grants Total		-	-	1,169,258	1,046,983	1,768,905	-
Transfers In							
501 - 3050 - 391.20 - 00	From Special Revenue -	-	-	-	-	-	667,840
501 - 3050 - 391.40 - 05	From Capital Project - Water Sales Tax Fund	10,700,000	4,050,000	-	5,550,439	-	-
501 - 3052 - 391.40 - 00	From Capital Project -	-	-	-	44,865	-	-
Transfers In Total		10,700,000	4,050,000	-	5,595,304	-	667,840
Miscellaneous							
501 - 0000 - 360.10 - 03	Interest on Pooled Cash - PFM Operating Short Term	-	-	-	-	1	-
501 - 3050 - 360.10 - 03	Interest on Pooled Cash - PFM Operating Short Term	-	-	-	-	13	-
501 - 3050 - 360.63 - 01	Interest on Loans - Interfund Advance	14,005	16,217	18,395	20,538	22,647	24,723
501 - 3050 - 361.18 - 00	Insurance Proceeds -	-	-	-	14,015	-	-
501 - 3050 - 361.99 - 00	Miscellaneous -	2,000	1,000	1,762	463	3,011	1,181
501 - 3050 - 361.99 - 01	Miscellaneous - NSF Fee	10,000	7,000	10,920	8,730	6,180	7,350
501 - 3050 - 387.10 - 00	Late Penalties -	42,738	60,000	52,110	59,308	75,229	60,485
501 - 3050 - 388.10 - 00	Miscellaneous -	2,285	5,000	9,900	13,900	(2,627)	9,672
501 - 3050 - 388.10 - 20	Miscellaneous - Lab Testing Fees	24,746	100,000	35,490	40,204	38,080	37,954
501 - 3050 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	57,943	(37,502)	80,779	2,262
501 - 3051 - 355.10 - 00	Certified Collections -	-	-	149,137	12,007	10,294	89,167
501 - 3051 - 355.20 - 00	Uncertified Collections -	-	-	37,390	-	3,222	-
501 - 3051 - 361.15 - 00	Project Reimbursement -	-	-	-	-	-	23,600
501 - 3051 - 361.99 - 00	Miscellaneous -	-	-	140	10,737	4,774	374
501 - 3051 - 362.20 - 00	Sales of Fixed Assets -	-	-	-	-	-	8,444
501 - 3052 - 361.18 - 00	Insurance Proceeds -	1,000	5,000	3,809	1,452	(893)	2,709
501 - 3052 - 361.99 - 00	Miscellaneous -	-	-	2,510	5,707	-	806
501 - 3052 - 396.80 - 00	Gain (Loss) on Asset Sold -	-	-	10,309	5,364	-	-
501 - 3053 - 361.99 - 00	Miscellaneous -	1,000	1,000	15	1,316	1,029	1,812
501 - 3055 - 361.99 - 00	Miscellaneous -	-	-	33,770	-	-	-
501 - 3057 - 388.10 - 30	Miscellaneous - RRVWSP Rate Revenue	2146122	-	-	-	-	-
501 - 3057 - 361.99 - 00	Miscellaneous - Revenue from Outside Partners	194131	-	-	-	-	-
Miscellaneous Total		2,438,027	195,217	423,600	156,239	241,739	270,539

ENTERPRISE FUNDS - DETAIL

Water Operating - Fund 501		Preliminary	2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE Total		51,188,121	39,496,355	34,505,701	45,014,301	43,073,872	39,299,724	
Expense								
PERSONNEL EXPENSE								
Salaries								
501 - 3050 - 441.11 - 00	Full Time Staff -	30,690	-	-	-	-	-	-
501 - 3051 - 441.11 - 00	Full Time Staff -	3,720,455	3,523,500	3,302,806	2,827,492	2,678,132	2,420,139	
501 - 3051 - 441.11 - 01	Full Time Staff - Full Time - OT	76,523	76,523	110,744	72,382	99,301	96,599	
501 - 3051 - 441.11 - 02	Full Time Staff - Full Time Banked Sick	25,340	18,479	25,340	18,479	15,212	11,987	
501 - 3051 - 441.14 - 00	PT Seasonal No Benefits -	177,000	177,000	137,807	113,259	173,987	18,836	
501 - 3051 - 441.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	-	-	22	-	28	-	
501 - 3052 - 441.11 - 00	Full Time Staff -	1,132,667	1,086,500	1,010,896	912,403	787,801	676,135	
501 - 3052 - 441.11 - 01	Full Time Staff - Full Time - OT	70,346	70,346	69,275	31,161	63,027	51,283	
501 - 3052 - 441.11 - 02	Full Time Staff - Full Time Banked Sick	921	-	922	-	3,291	-	
501 - 3052 - 441.14 - 00	PT Seasonal No Benefits -	37,877	37,877	36,643	28,301	41,567	57,074	
501 - 3052 - 441.14 - 01	PT Seasonal No Benefits - PartTime Seasonal OT	-	-	22	-	-	1,713	
501 - 3053 - 441.11 - 00	Full Time Staff -	330,237	319,387	310,447	290,605	287,477	276,644	
501 - 3053 - 441.11 - 01	Full Time Staff - Full Time - OT	32,174	8,674	32,368	9,299	7,875	10,413	
501 - 3053 - 441.11 - 02	Full Time Staff - Full Time Banked Sick	8,537	8,165	8,538	8,166	8,190	6,553	
501 - 3057 - 441.12 - 00	Contracted Staff -	150018.458	-	-	-	-	-	
501 - 3059 - 441.11 - 00	Full Time Staff -	275,539	327,725	302,764	287,450	297,667	306,733	
501 - 3059 - 441.11 - 01	Full Time Staff - Full Time - OT	-	-	-	-	9	146	
501 - 3059 - 441.12 - 00	Contracted Staff -	-	-	-	-	-	54,623	
Salaries Total		6,068,325	5,654,176	5,348,594	4,598,997	4,463,564	3,988,878	
Benefits								
501 - 3050 - 411.28 - 02	Pension Expense - NDPERS Pension	-	-	(729,558)	(16,571)	320,479	978,795	
501 - 3050 - 441.20 - 01	Employee Benefits - Health Insurance	12,378	-	-	-	-	-	
501 - 3050 - 441.20 - 03	Employee Benefits - Dental Insurance	304	-	-	-	-	-	
501 - 3050 - 441.20 - 04	Employee Benefits - Long Term Disability	69	-	-	-	-	-	
501 - 3050 - 441.21 - 01	Employee Benefits - FICA 6.2%	1,602	-	-	-	-	-	
501 - 3050 - 441.21 - 02	Employee Benefits - Medicare 1.45%	375	-	-	-	-	-	
501 - 3050 - 441.22 - 04	Pension Benefits - NDPERS Pension 5.26%	2,751	-	-	-	-	-	
501 - 3050 - 441.25 - 00	Workers Compensation -	-	-	-	306	1,200	913	
501 - 3050 - 441.28 - 01	Pension Expense - City Employees' Pension	-	-	147	10,569	(71,990)	49,033	
501 - 3050 - 441.29 - 01	OPEB Expense - NDPERS	-	-	(5,347)	8,891	24,807	24,325	
501 - 3051 - 441.20 - 01	Employee Benefits - Health Insurance	681,135	602,059	490,686	400,083	397,688	358,758	
501 - 3051 - 441.20 - 03	Employee Benefits - Dental Insurance	22,649	23,394	21,496	18,327	17,050	16,640	
501 - 3051 - 441.20 - 04	Employee Benefits - Long Term Disability	8,112	7,379	7,522	6,470	5,642	5,157	
501 - 3051 - 441.20 - 05	Employee Benefits - Auto Allowance	900	900	902	905	902	902	
501 - 3051 - 441.20 - 08	Employee Benefits - HSA City Contribution	432	-	13	-	-	-	
501 - 3051 - 441.21 - 01	Employee Benefits - FICA 6.2%	227,801	224,526	212,304	194,545	175,199	150,979	
501 - 3051 - 441.21 - 02	Employee Benefits - Medicare 1.45%	53,275	52,599	48,833	44,965	40,975	35,310	
501 - 3051 - 441.22 - 01	Pension Benefits - City Pension 5.5%	24,461	23,949	22,803	28,395	35,914	34,339	
501 - 3051 - 441.22 - 04	Pension Benefits - NDPERS Pension 5.26%	292,423	277,385	269,712	223,944	181,087	163,146	
501 - 3051 - 441.22 - 05	Pension Benefits - NDPERS/City Pension .88%	11,852	11,663	11,102	9,973	9,497	8,980	
501 - 3051 - 441.22 - 06	Pension Benefits - Actuarial Contributions	25,217	30,302	106,580	75,453	79,497	56,827	
501 - 3051 - 441.22 - 10	Pension Benefits - NDPERS DC Required Cont.	7,255	12,025	1,666	-	-	-	
501 - 3051 - 441.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	1,597	5,873	893	-	-	-	
501 - 3051 - 441.25 - 00	Workers Compensation -	-	25,000	27,670	8,210	8,069	33,319	
501 - 3052 - 441.20 - 01	Employee Benefits - Health Insurance	200,487	176,330	157,543	119,727	108,619	94,464	
501 - 3052 - 441.20 - 03	Employee Benefits - Dental Insurance	7,894	7,940	7,877	5,634	5,000	5,442	
501 - 3052 - 441.20 - 04	Employee Benefits - Long Term Disability	2,513	2,386	2,384	2,112	1,634	1,475	

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Water Operating - Fund 501		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
501 - 3052 - 441.21 - 01	Employee Benefits - FICA 6.2%	71,163	71,243	68,667	63,171	53,238	50,039
501 - 3052 - 441.21 - 02	Employee Benefits - Medicare 1.45%	16,643	16,662	15,817	14,433	12,451	11,703
501 - 3052 - 441.22 - 04	Pension Benefits - NDPERS Pension 5.26%	95,604	93,365	89,794	84,298	63,185	57,290
501 - 3052 - 441.22 - 05	Pension Benefits - NDPERS/City Pension .88%	4,419	4,309	4,092	3,639	2,275	3,200
501 - 3052 - 441.22 - 10	Pension Benefits - NDPERS DC Required Cont.	3,111	3,022	2,607	-	-	-
501 - 3052 - 441.22 - 11	Pension Benefits - NDPERS DC Addtl Contrib.	1,774	1,723	1,424	-	-	-
501 - 3052 - 441.24 - 00	Unemployment Compensation -	-	-	-	-	1,311	-
501 - 3052 - 441.25 - 00	Workers Compensation -	-	-	9,451	3,712	5,260	9,862
501 - 3053 - 441.20 - 01	Employee Benefits - Health Insurance	80,046	76,824	68,417	60,227	59,824	57,123
501 - 3053 - 441.20 - 03	Employee Benefits - Dental Insurance	2,429	2,443	2,450	2,204	2,077	2,141
501 - 3053 - 441.20 - 04	Employee Benefits - Long Term Disability	744	723	725	680	597	579
501 - 3053 - 441.20 - 08	Employee Benefits - HSA City Contribution	480	-	14	-	-	-
501 - 3053 - 441.21 - 01	Employee Benefits - FICA 6.2%	19,462	19,494	20,601	20,337	17,417	17,019
501 - 3053 - 441.21 - 02	Employee Benefits - Medicare 1.45%	4,552	4,559	4,735	4,798	4,073	3,980
501 - 3053 - 441.22 - 01	Pension Benefits - City Pension 5.5%	8,085	8,085	7,880	7,011	6,818	6,589
501 - 3053 - 441.22 - 04	Pension Benefits - NDPERS Pension 5.26%	20,244	20,216	20,111	18,628	16,319	15,770
501 - 3053 - 441.22 - 05	Pension Benefits - NDPERS/City Pension .88%	4,110	4,104	3,996	3,818	3,714	3,589
501 - 3053 - 441.22 - 06	Pension Benefits - Actuarial Contributions	8,434	10,231	26,204	18,677	15,089	11,014
501 - 3053 - 441.25 - 00	Workers Compensation -	-	3,000	3,135	841	1,280	3,459
501 - 3057 - 441.20 - 01	Employee Benefits - Health Insurance	24756.6	-	-	-	-	-
501 - 3057 - 441.20 - 03	Employee Benefits - Dental Insurance	607	-	-	-	-	-
501 - 3057 - 441.21 - 01	Employee Benefits - FICA 6.2%	9004	-	-	-	-	-
501 - 3057 - 441.21 - 02	Employee Benefits - Medicare 1.45%	2106	-	-	-	-	-
501 - 3057 - 441.22 - 10	Pension Benefits - NDPERS DC Required Cont.	7639	-	-	-	-	-
501 - 3059 - 441.20 - 01	Employee Benefits - Health Insurance	45,229	95,435	64,393	65,663	71,148	77,077
501 - 3059 - 441.20 - 03	Employee Benefits - Dental Insurance	1,822	3,665	3,044	2,755	2,815	3,738
501 - 3059 - 441.20 - 04	Employee Benefits - Long Term Disability	622	717	714	675	609	775
501 - 3059 - 441.21 - 01	Employee Benefits - FICA 6.2%	15,454	18,927	17,491	17,545	16,748	20,962
501 - 3059 - 441.21 - 02	Employee Benefits - Medicare 1.45%	3,614	4,426	4,091	4,103	3,917	4,902
501 - 3059 - 441.22 - 01	Pension Benefits - City Pension 5.5%	5,965	5,965	5,792	5,506	5,372	4,828
501 - 3059 - 441.22 - 04	Pension Benefits - NDPERS Pension 5.26%	12,506	22,662	21,344	20,031	18,739	24,821
501 - 3059 - 441.22 - 06	Pension Benefits - Actuarial Contributions	6,222	7,549	20,743	14,766	11,060	8,071
501 - 3059 - 441.22 - 10	Pension Benefits - NDPERS DC Required Cont.	3,005	444	-	-	-	-
Benefits Total		2,065,334	1,983,503	1,142,960	1,579,456	1,736,605	2,417,335
PERSONNEL EXPENSE Total		8,133,659	7,637,679	6,491,554	6,178,453	6,200,169	6,406,213
OPERATING EXPENSE							
Other Services							
501 - 3050 - 441.33 - 03	Other Services - Overhead Cost Allocation	955,717	850,164	850,164	605,476	605,476	605,476
501 - 3050 - 441.38 - 99	Other Services - Other Services	9,000	9,000	12,507	10,960	10,567	8,870
501 - 3051 - 441.33 - 05	Other Services - Engineering Services	200,000	325,000	160,073	499,957	505,979	296,058
501 - 3051 - 441.33 - 64	Other Services - Outside Lab Tests	50,000	50,000	41,481	22,005	29,230	34,145
501 - 3051 - 441.34 - 05	Technical Services - Electricians	25,000	215,000	162,690	192,432	180,396	148,258
501 - 3051 - 441.38 - 99	Other Services - Other Services	10,000	10,000	9,270	3,970	3,992	11,930
501 - 3051 - 441.42 - 41	Cleaning Services - Sludge Disposal	2,100,000	2,050,000	1,797,245	1,658,966	1,512,404	1,458,100
501 - 3052 - 441.33 - 85	Other Services - Traffic Safety Control	24,000	24,000	10,152	19,704	14,074	32,620
501 - 3052 - 441.38 - 00	Other Services -	-	-	-	-	-	3,364
501 - 3052 - 441.38 - 10	Other Services - Other Technical Assist.	18,000	20,000	18,785	275	57,448	43,401
501 - 3052 - 441.38 - 70	Other Services - Water Main/Boulevard Rest	16,000	14,000	15,159	16,113	9,791	16,708
501 - 3052 - 441.38 - 75	Other Services - Street Patching Contract	160,000	146,000	231,568	102,785	147,514	148,440
501 - 3052 - 441.38 - 89	Other Services - Frozen Services	20,000	20,000	2,050	-	1,169	27,264
501 - 3052 - 441.38 - 99	Other Services - Other Services	70,000	30,000	13,468	33,913	34,600	19,596

ENTERPRISE FUNDS - DETAIL

		Preliminary					
Water Operating - Fund 501		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
501 - 3052 - 441.42 - 05	Cleaning Services - Custodial Services	5,500	5,500	7,400	-	4,500	5,809
501 - 3053 - 441.38 - 99	Other Services - Other Services	10,000	10,000	9,184	1,085	2,410	9,157
501 - 3055 - 441.33 - 01	Other Services - Capital Project Admin.	220,000	100,000	610,920	440,765	336,436	64,062
501 - 3055 - 441.33 - 05	Other Services - Engineering Services	50,000	500,000	893,506	1,243,109	1,295,416	1,493,944
501 - 3055 - 441.38 - 99	Other Services - Other Services	-	-	-	352	-	-
501 - 3056 - 441.33 - 05	Other Services - Engineering Services	400,000	300,000	178,993	2,858	-	-
501 - 3056 - 441.38 - 99	Other Services - Other Services	-	-	2,496	-	-	-
501 - 3059 - 441.33 - 71	Other Services - Temp. Other Personnel	-	-	-	7,276	15,725	-
501 - 3059 - 441.34 - 36	Technical Services - Credit Card Fees	3,500	3,500	2,722	4,375	2,426	2,830
501 - 3059 - 441.38 - 22	Other Services - Billing Services	361,000	361,000	358,397	322,880	303,217	389,670
501 - 3059 - 441.38 - 23	Other Services - Billing Chargeback Contra	(371,400)	(371,400)	(454,000)	(454,000)	(454,000)	(454,000)
501 - 3057 - 441.38 - 99	Other Services - Other Services	300000	-	-	-	-	-
Other Services Total		4,636,317	4,671,764	4,934,230	4,735,256	4,618,770	4,365,702
Energy							
501 - 3051 - 441.41 - 05	Utility Services - Water and Sewer	1,500	1,500	2,358	1,420	1,303	1,420
501 - 3051 - 441.62 - 10	Energy - Gasoline	10,000	10,000	8,912	7,698	9,198	8,233
501 - 3051 - 441.62 - 11	Energy - Diesel Fuel	75,000	35,000	71,187	35,967	34,310	36,719
501 - 3051 - 441.62 - 12	Energy - Other Fuels	1,000	1,000	293	837	644	86
501 - 3051 - 441.62 - 50	Energy - Natural Gas	455,000	300,000	405,887	258,938	294,614	452,215
501 - 3051 - 441.62 - 51	Energy - Electricity	1,900,000	2,100,000	708,244	1,928,997	1,783,233	1,759,828
501 - 3052 - 441.62 - 10	Energy - Gasoline	29,000	25,000	28,406	22,329	25,831	23,283
501 - 3052 - 441.62 - 11	Energy - Diesel Fuel	37,500	45,000	36,028	27,199	52,864	35,956
501 - 3052 - 441.62 - 12	Energy - Other Fuels	1,000	2,000	843	443	1,578	545
501 - 3052 - 441.62 - 50	Energy - Natural Gas	10,000	7,500	8,704	9,535	6,733	5,511
501 - 3052 - 441.62 - 51	Energy - Electricity	14,000	14,000	14,890	12,195	15,990	29,934
501 - 3053 - 441.62 - 10	Energy - Gasoline	15,000	19,000	13,126	14,283	16,544	15,658
501 - 3053 - 441.62 - 50	Energy - Natural Gas	3,000	3,000	1,783	1,453	1,582	2,721
501 - 3053 - 441.62 - 51	Energy - Electricity	3,000	3,000	1,930	1,608	2,467	1,101
Energy Total		2,555,000	2,566,000	1,302,591	2,322,902	2,246,891	2,373,210
Repairs & Maintenance							
501 - 3051 - 441.43 - 10	Repair and Maintenance - Building Repairs	25,000	25,000	6,137	69,921	4,314	25,887
501 - 3051 - 441.43 - 20	Repair and Maintenance - General Equip Repair	400,000	400,000	382,936	396,403	447,933	428,001
501 - 3051 - 441.43 - 23	Repair and Maintenance - Lab Equip Repair	20,000	15,000	13,776	-	-	10,966
501 - 3051 - 441.43 - 31	Repair and Maintenance - City Mechanic Services	15,000	15,000	28,264	13,178	7,958	9,553
501 - 3051 - 441.43 - 50	Repair and Maintenance - Maintenance Service Cont.	150,000	130,000	120,862	112,548	78,777	190,243
501 - 3051 - 441.43 - 90	Repair and Maintenance - Other Repairs	10,000	10,000	7,591	6,695	8,218	11,658
501 - 3052 - 441.43 - 10	Repair and Maintenance - Building Repairs	15,000	15,000	12,289	41,806	28,015	11,884
501 - 3052 - 441.43 - 20	Repair and Maintenance - General Equip Repair	2,000	2,000	-	52	2,405	562
501 - 3052 - 441.43 - 31	Repair and Maintenance - City Mechanic Services	54,200	39,200	54,894	39,931	35,987	35,757
501 - 3052 - 441.43 - 50	Repair and Maintenance - Maintenance Service Cont.	1,600	1,600	718	806	821	1,355
501 - 3053 - 441.43 - 20	Repair and Maintenance - General Equip Repair	1,000	1,000	296	504	181	-
501 - 3053 - 441.43 - 24	Repair and Maintenance - Meter Reading Eq. Repair	4,300	10,500	10,160	8,330	7,135	21,163
501 - 3053 - 441.43 - 31	Repair and Maintenance - City Mechanic Services	7,000	5,000	3,196	4,491	1,343	930
501 - 3053 - 441.43 - 75	Repair and Maintenance - Meter Calibration	15,000	15,000	-	2,562	14,916	14,048
501 - 3055 - 441.43 - 20	Repair and Maintenance - General Equip Repair	-	-	2,227	-	-	-
501 - 3056 - 441.43 - 20	Repair and Maintenance - General Equip Repair	-	500,000	-	27,083	-	-
501 - 3059 - 441.43 - 20	Repair and Maintenance - General Equip Repair	500	500	464	446	797	446
501 - 3059 - 441.43 - 24	Repair and Maintenance - Meter Reading Eq. Repair	3,000	3,000	-	-	272	217
501 - 3059 - 441.43 - 50	Repair and Maintenance - Maintenance Service Cont.	2,000	2,000	1,683	1,920	1,920	1,920
Repairs & Maintenance Total		725,600	1,189,800	645,493	726,676	640,992	764,590

ENTERPRISE FUNDS - DETAIL

Water Operating - Fund 501		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Supplies							
501 - 3051 - 441.61 - 10	General Supplies - Office Supplies	4,000	4,000	4,332	3,303	3,194	4,959
501 - 3051 - 441.61 - 25	General Supplies - Laboratory Supplies	130,000	120,000	132,881	110,134	129,296	117,900
501 - 3051 - 441.61 - 30	General Supplies - Vehicle Repair Supplies	30,000	30,000	36,143	37,690	21,560	17,754
501 - 3051 - 441.61 - 40	General Supplies - General Supplies	350,000	300,000	479,820	362,363	236,009	306,188
501 - 3051 - 441.61 - 45	General Supplies - Janitorial Supplies	20,000	20,000	17,006	18,649	19,826	15,902
501 - 3051 - 441.61 - 50	General Supplies - Postage	15,000	15,000	9,840	4,766	9,256	3,725
501 - 3051 - 441.64 - 10	Clothing - Uniforms / Clothing	19,000	19,000	16,089	18,091	17,062	15,124
501 - 3051 - 441.65 - 10	Chem/Salt/Gravel/Ashpalt - Chemical #1	6,100,000	5,850,000	5,197,808	5,017,900	4,591,900	3,266,076
501 - 3052 - 441.61 - 10	General Supplies - Office Supplies	1,300	1,300	662	1,006	376	872
501 - 3052 - 441.61 - 30	General Supplies - Vehicle Repair Supplies	100,000	92,000	98,328	140,711	106,731	56,949
501 - 3052 - 441.61 - 35	General Supplies - Hydrant Supplies	100,000	100,000	100,833	138,922	55,535	86,506
501 - 3052 - 441.61 - 40	General Supplies - General Supplies	125,000	113,000	165,786	118,110	65,254	109,524
501 - 3052 - 441.61 - 50	General Supplies - Postage	100	100	159	173	150	181
501 - 3052 - 441.64 - 10	Clothing - Uniforms / Clothing	7,500	8,500	6,095	6,069	6,823	10,387
501 - 3052 - 441.65 - 00	Chem/Salt/Gravel/Ashpalt -	184,500	184,500	278,402	155,697	206,237	94,682
501 - 3052 - 441.65 - 05	Chem/Salt/Gravel/Ashpalt - Chemicals	-	-	1,338	-	-	23,040
501 - 3053 - 441.61 - 10	General Supplies - Office Supplies	400	400	337	233	395	45
501 - 3053 - 441.61 - 20	General Supplies - Medical Supplies	200	-	-	-	-	-
501 - 3053 - 441.61 - 30	General Supplies - Vehicle Repair Supplies	7,000	5,000	3,398	11,360	2,861	2,124
501 - 3053 - 441.61 - 40	General Supplies - General Supplies	2,400	2,400	1,513	551	1,478	1,007
501 - 3053 - 441.64 - 10	Clothing - Uniforms / Clothing	2,300	2,300	998	1,090	1,851	1,471
501 - 3055 - 441.61 - 40	General Supplies - General Supplies	-	-	56,716	1,446	-	-
501 - 3059 - 441.61 - 10	General Supplies - Office Supplies	2,000	2,000	564	117	2,728	1,548
501 - 3059 - 441.61 - 50	General Supplies - Postage	-	-	47	-	-	2,871
Supplies Total		7,200,700	6,869,500	6,609,095	6,148,381	5,478,522	4,138,835
Travel/Education							
501 - 3051 - 441.56 - 50	In State Travel - Mileage Reimbursements	500	500	78	-	270	-
501 - 3051 - 441.56 - 60	In State Travel - In State Travel Expenses	3,000	3,500	2,489	2,474	4,072	3,920
501 - 3051 - 441.57 - 60	Out of State Travel - Out of State Travel Exp	34,000	34,000	25,633	33,701	19,851	8,199
501 - 3051 - 441.59 - 10	Education - Due & Membership Instate	10,000	10,000	7,204	7,041	7,014	8,940
501 - 3051 - 441.59 - 11	Education - Dues/Membership Outstate	20,000	20,000	24,263	9,510	16,891	18,009
501 - 3051 - 441.59 - 20	Education - Seminar & Conf. Instate	5,000	5,000	4,933	1,997	4,506	5,163
501 - 3051 - 441.59 - 21	Education - Seminar & Conf. Outstate	15,000	15,000	22,785	14,697	15,241	3,314
501 - 3051 - 441.59 - 30	Education - Reference Materials	2,000	2,000	1,790	18,440	4,281	158
501 - 3052 - 441.56 - 50	In State Travel - Mileage Reimbursements	-	-	-	-	35	-
501 - 3052 - 441.56 - 60	In State Travel - In State Travel Expenses	2,500	2,500	1,035	1,896	1,767	1,491
501 - 3052 - 441.57 - 60	Out of State Travel - Out of State Travel Exp	4,000	4,000	-	468	930	1,641
501 - 3052 - 441.59 - 10	Education - Due & Membership Instate	500	500	128	179	103	125
501 - 3052 - 441.59 - 11	Education - Dues/Membership Outstate	1,000	1,000	-	-	344	222
501 - 3052 - 441.59 - 20	Education - Seminar & Conf. Instate	2,500	2,500	1,106	1,248	1,237	2,262
501 - 3052 - 441.59 - 21	Education - Seminar & Conf. Outstate	2,000	2,000	-	-	310	410
501 - 3052 - 441.59 - 22	Education - Internal Training	2,000	2,000	-	(232)	2,161	944
501 - 3052 - 441.59 - 30	Education - Reference Materials	-	-	-	-	-	640
501 - 3053 - 441.57 - 60	Out of State Travel - Out of State Travel Exp	2,000	2,000	-	-	-	-
501 - 3053 - 441.59 - 21	Education - Seminar & Conf. Outstate	1,500	1,500	-	-	-	-
501 - 3059 - 441.56 - 50	In State Travel - Mileage Reimbursements	-	-	-	46	33	-
501 - 3059 - 441.57 - 60	Out of State Travel - Out of State Travel Exp	3,500	3,500	127	188	-	1,446
501 - 3059 - 441.59 - 11	Education - Dues/Membership Outstate	-	-	-	-	125	-
Travel/Education Total		111,000	111,500	91,571	91,653	79,171	56,884

ENTERPRISE FUNDS - DETAIL

Water Operating - Fund 501		Preliminary 2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
Professional/Admin							
501 - 3050 - 441.52 - 20	Insurance - Automobile Liability	14,113	12,250	11,732	10,400	9,229	9,479
501 - 3050 - 441.52 - 30	Insurance - General Liability	49,746	43,295	41,234	37,573	36,245	33,444
501 - 3050 - 441.54 - 10	Advertising - Legal Publications	-	-	66	486	-	-
501 - 3051 - 441.52 - 10	Insurance - Property Insurance	234,443	231,624	211,964	195,790	167,826	144,772
501 - 3051 - 441.53 - 10	Communications - Regular Phone Service	2,000	2,000	2,006	1,847	1,716	1,711
501 - 3051 - 441.53 - 20	Communications - Cellular Phone Service	8,000	8,000	6,679	7,246	6,842	6,859
501 - 3051 - 441.54 - 10	Advertising - Legal Publications	25,000	20,000	29,451	16,828	17,624	15,552
501 - 3052 - 441.53 - 20	Communications - Cellular Phone Service	9,400	9,400	5,965	11,293	7,925	8,908
501 - 3052 - 441.53 - 30	Communications - Radio Systems	-	-	75	93	-	-
501 - 3052 - 441.55 - 10	Printing & Publishing - Custom Printed Forms	-	-	-	80	71	62
501 - 3053 - 441.53 - 10	Communications - Regular Phone Service	1,500	1,500	1,343	1,364	1,222	1,220
501 - 3053 - 441.53 - 20	Communications - Cellular Phone Service	864	864	797	814	812	814
501 - 3053 - 441.55 - 10	Printing & Publishing - Custom Printed Forms	400	400	156	59	92	92
501 - 3055 - 441.54 - 40	Advertising - Other Advertising	-	-	-	5,264	-	-
501 - 3059 - 441.53 - 60	Communications - Other Communications	3,480	3,480	3,479	3,479	3,479	580
Professional/Admin Total		348,946	332,813	314,947	292,616	253,083	223,493
Other/Miscellaneous							
501 - 3050 - 441.69 - 10	Bad Debts - Bad Debts	12,000	12,000	(7,011)	1,189	84,484	(2,908)
501 - 3051 - 441.44 - 20	Rentals - Equip & Vehicle Rent	5,000	5,000	8,407	2,725	4,599	6,688
501 - 3052 - 441.44 - 10	Rentals - Land and Building Rents	151,000	133,000	141,225	17,508	91,727	130,766
501 - 3052 - 441.44 - 20	Rentals - Equip & Vehicle Rent	44,000	44,000	40,795	39,474	(1,908)	32,821
501 - 3052 - 441.69 - 10	Bad Debts - Bad Debts	-	-	882	1,947	18,238	-
501 - 3053 - 441.44 - 10	Rentals - Land and Building Rents	31,360	30,360	27,600	27,600	27,600	27,600
Other/Miscellaneous Total		243,360	224,360	211,898	90,443	224,740	194,967
Transfers Out							
501 - 3052 - 441.90 - 10	Transfer To Other Funds - To General Fund	-	-	-	865	966	-
501 - 3054 - 441.90 - 10	Transfer To Other Funds - To General Fund	8,098,850	5,632,038	6,233,761	4,591,853	3,038,880	2,577,315
501 - 3054 - 441.90 - 40	Transfer To Other Funds - To Capital Project Fund	5,730,008	952,790	818,072	1,016,415	2,668,850	2,556,365
501 - 3054 - 441.90 - 50	Transfer To Other Funds - To Enterprise Funds	105,880	242,585	242,585	1,173,920	1,173,920	946,560
501 - 3055 - 441.90 - 42	Transfer To Other Funds - SRF Loan Funds	-	-	1,516,929	-	-	-
Transfers Out Total		13,934,738	6,827,413	8,811,347	6,783,053	6,882,616	6,080,240
Debt Service							
501 - 3050 - 441.80 - 12	Debt Service - Special Assessment Princ.	-	-	-	(5)	-	-
501 - 3050 - 441.80 - 14	Debt Service - SRF Bord Principal	-	3,410,000	-	-	-	-
501 - 3050 - 441.80 - 16	Debt Service - Specials - BID	-	-	-	5	-	-
501 - 3050 - 441.80 - 21	Debt Service - Interest on Other Debt	35,000	35,000	196,906	30,176	35,372	34,767
501 - 3050 - 441.80 - 23	Debt Service - SRF Bord Interest	-	1,997,025	1,656,159	1,868,480	1,934,434	2,005,959
501 - 3050 - 441.80 - 30	Debt Service - Fiscal Agent Fees	-	-	-	516,887	502,126	500,844
501 - 3050 - 441.80 - 32	Debt Service - Paying Agent & Trustee	6,000	6,000	6,000	4,000	4,000	4,000
501 - 3050 - 441.80 - 34	Debt Service - Bond Counsel	-	-	80,927	-	25,000	-
501 - 3050 - 441.80 - 55	Debt Service - SRF ADMIN FEES	-	528,675	552,095	-	-	-
501 - 3051 - 441.80 - 21	Debt Service - Interest on Other Debt	-	-	-	8	95	197
501 - 3052 - 441.80 - 21	Debt Service - Interest on Other Debt	-	-	-	3,887	1,278	-
Debt Service Total		41,000	5,976,700	2,492,087	2,423,438	2,502,305	2,545,767
Miscellaneous							
501 - 3050 - 441.68 - 10	Miscellaneous - Miscellaneous	-	-	-	162,972	-	-
501 - 3051 - 441.68 - 10	Miscellaneous - Miscellaneous	14,000	14,000	14,484	12,826	12,282	18,305
501 - 3051 - 441.68 - 50	Miscellaneous - Safety Compliance	10,000	10,000	17,852	8,289	8,450	5,783
501 - 3052 - 441.68 - 10	Miscellaneous - Miscellaneous	1,012	1,012	799	871	115	346
501 - 3052 - 441.68 - 50	Miscellaneous - Safety Compliance	4,600	3,600	4,517	3,775	3,017	347

ENTERPRISE FUNDS - DETAIL

				Preliminary					
Water Operating - Fund 501				2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
501 - 3053 - 441.68 - 50	Miscellaneous -	Safety Compliance		1,100	100	-	29	27	25
501 - 3055 - 441.68 - 10	Miscellaneous -	Miscellaneous		-	-	112	-	-	-
501 - 3056 - 441.68 - 10	Miscellaneous -	Miscellaneous		-	500,000	-	588,877	-	-
501 - 3059 - 441.68 - 10	Miscellaneous -	Miscellaneous		2,000	2,000	24	39	1,296	2,045
Miscellaneous Total				32,712	530,712	37,788	777,678	25,187	26,851
OPERATING EXPENSE Total				29,829,373	29,300,562	25,451,047	24,392,096	22,952,277	20,770,539
CAPITAL EXPENSE									
Capital									
501 - 3050 - 441.75 - 10	Depreciation -	Buildings		-	-	-	4,343,937	4,343,478	4,343,478
501 - 3050 - 441.75 - 20	Depreciation -	Improvements Not Buildings		-	-	-	120,341	119,188	120,260
501 - 3050 - 441.75 - 40	Depreciation -	Machinery & Equip		-	-	-	952,304	895,796	929,355
501 - 3050 - 441.75 - 60	Depreciation -	Infrastructure Depr.		-	-	-	3,008,009	2,709,208	2,454,478
501 - 3051 - 441.73 - 20	Infrastructure -	Site Improvements		-	50,000	-	-	-	-
501 - 3051 - 441.74 - 10	Capital Outlay -	Machinery & Equip		-	-	82,585	3,004	57,155	10,795
501 - 3051 - 441.74 - 11	Capital Outlay -	Computer Equip		-	-	-	1,312	-	-
501 - 3051 - 441.74 - 30	Capital Outlay -	Furniture & Fixtures		-	-	2,597	-	-	-
501 - 3052 - 441.74 - 10	Capital Outlay -	Machinery & Equip		-	-	-	163,019	101,854	289,034
501 - 3052 - 441.74 - 11	Capital Outlay -	Computer Equip		-	-	-	1,266	-	787
501 - 3052 - 441.74 - 20	Capital Outlay -	Vehicles		286,950	322,500	203,561	148,385	42,267	31,268
501 - 3052 - 441.76 - 99	AMORTIZATION -	LEASES		-	-	-	125,742	43,066	-
501 - 3053 - 441.74 - 10	Capital Outlay -	Machinery & Equip		193,000	225,000	220,935	235,139	234,707	168,502
501 - 3053 - 441.74 - 20	Capital Outlay -	Vehicles		46,900	-	-	46,232	-	-
501 - 3055 - 441.73 - 62	Infrastructure -	Water Infrastructure		400,000	2,000,000	16,128,025	9,717,472	11,257,381	1,601,559
501 - 3055 - 441.74 - 10	Capital Outlay -	Machinery & Equip		-	-	125,945	157,910	2,358,554	365,770
501 - 3055 - 441.74 - 12	Capital Outlay -	Computer Software		-	-	27,000	-	-	-
501 - 3056 - 441.74 - 10	Capital Outlay -	Machinery & Equip		2,050,000	-	-	88,516	-	-
501 - 3059 - 441.74 - 11	Capital Outlay -	Computer Equip		-	-	1,118	-	-	758
501 - 3059 - 441.74 - 12	Capital Outlay -	Computer Software		-	-	-	-	-	30
501 - 3059 - 441.74 - 30	Capital Outlay -	Furniture & Fixtures		-	-	-	-	3,069	-
501 - 9595 - 950.79 - 99	Fixed Asset Reclass -	Contra - Expense		-	-	-	(11,612,031)	(14,509,047)	(3,309,328)
501 - 3057 - 441.73 - 62	Infrastructure -	Water Infrastructure		2193614	-	-	-	-	-
CAPITAL EXPENSE Total				5,170,464	2,597,500	16,791,766	7,500,557	7,656,676	7,006,746
Expense Total				43,133,496	39,535,741	48,734,367	38,071,106	36,809,122	34,183,498

ENTERPRISE FUNDS - DETAIL

Water SRLF Reserve - Fund 506		Preliminary					
		2027 Budget	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals
REVENUE							
Transfers In							
506 - 3050 - 391.50 - 00	Enterprise Funds -	196,535	242,585	242,585	1,173,920	1,173,920	946,560
Transfers In Total		196,535	242,585	242,585	1,173,920	1,173,920	946,560
REVENUE Total		196,535	242,585	242,585	1,173,920	1,173,920	946,560
Expense							
OPERATING EXPENSE							
Debt Service							
506 - 3050 - 441.80 - 14	SRF Bond Principal	4,200,000	-	-	-	-	-
506 - 3050 - 441.80 - 23	SRF Bond Interest	1,981,521	-	-	-	-	-
506 - 3050 - 441.80 - 55	SRF Admin Fees	667,726	-	-	-	-	-
Debt Service Total		6,849,247	-	-	-	-	-
OPERATING EXPENSE Total		6,849,247	-	-	-	-	-
Expense Total		6,849,247	-	-	-	-	-

WATER RECLAMATION UTILITY

Department Overview: **Divisional Services**

Fund 3061 Water Reclamation

The Regional Water Reclamation Utility is responsible for the treatment of residential and industrial wastewater before discharging back to the Red River. The current Water Reclamation Facility (WRF) has the capacity to treat an average annual flow of 29.0 million gallons per day (MGD) of domestic strength wastewater, with a hydraulic peak flow of 50.0 (MGD). A recent expansion included construction of an IFAS basin (Integrated Fixed Film Activated Sludge), two additional final clarifiers, new head-works building, and additional sludge dewatering facilities. This project included a new treatment train within the footprint of the existing plant. Both treatment trains employ physical and biological processes to treat wastewater. A common headworks building removes all debris and nonorganic material from the wastewater and then splits the flow between the two treatment trains. After primary & secondary treatment and sludge removal, flow is comingled before being exposed to Ultra Violet (UV) light for disinfection, then ultimately discharged into the Red River of the North. The Regional Water Reclamation Facility is a regional provider of wastewater treatment for Fargo, numerous surrounding communities & subdivisions with the ability to treat a population equivalent of 270,700 people.

Bio-Solids

Bio-solids, aka sludge, generated in the wastewater process are heated and stabilized using a biological process known as anaerobic digestion using mesophilic bacteria. A byproduct of this process is methane biogas. This biogas is used to maintain elevated temperatures in the primary digesters and to heat buildings in the winter months. Stabilized bio-solids then are dewatered using drying beds or belt filter presses. Dewatered bio-solids are then hauled and disposed of in the City's landfill.

Collections

The Utilities Collection Operators operate and maintain (O/M) 73 sanitary lift stations (LS's), approximately 89 miles of force main, a chemical feed injection station, and meter vaults for West Fargo and Horace. Water Rec staff provide O/M for LS's that are located throughout Fargo city limits, as well as surrounding cities, communities, the Southeast Cass sewer system, and rural subdivisions. The regional partners include:

Regional Connections

- Highland Park
- Amber Plains subdivision
- Reiles Acres
- Oxbow
- Round Hill
- Harwood
- Lake Shure
- West Fargo
- Horace
- S.E. Cass Sewer System including
 - Frontier
 - North River
 - Prairie Rose
 - Briarwood
 - Wild Rice Estates
 - Numerous Rural Subdivisions

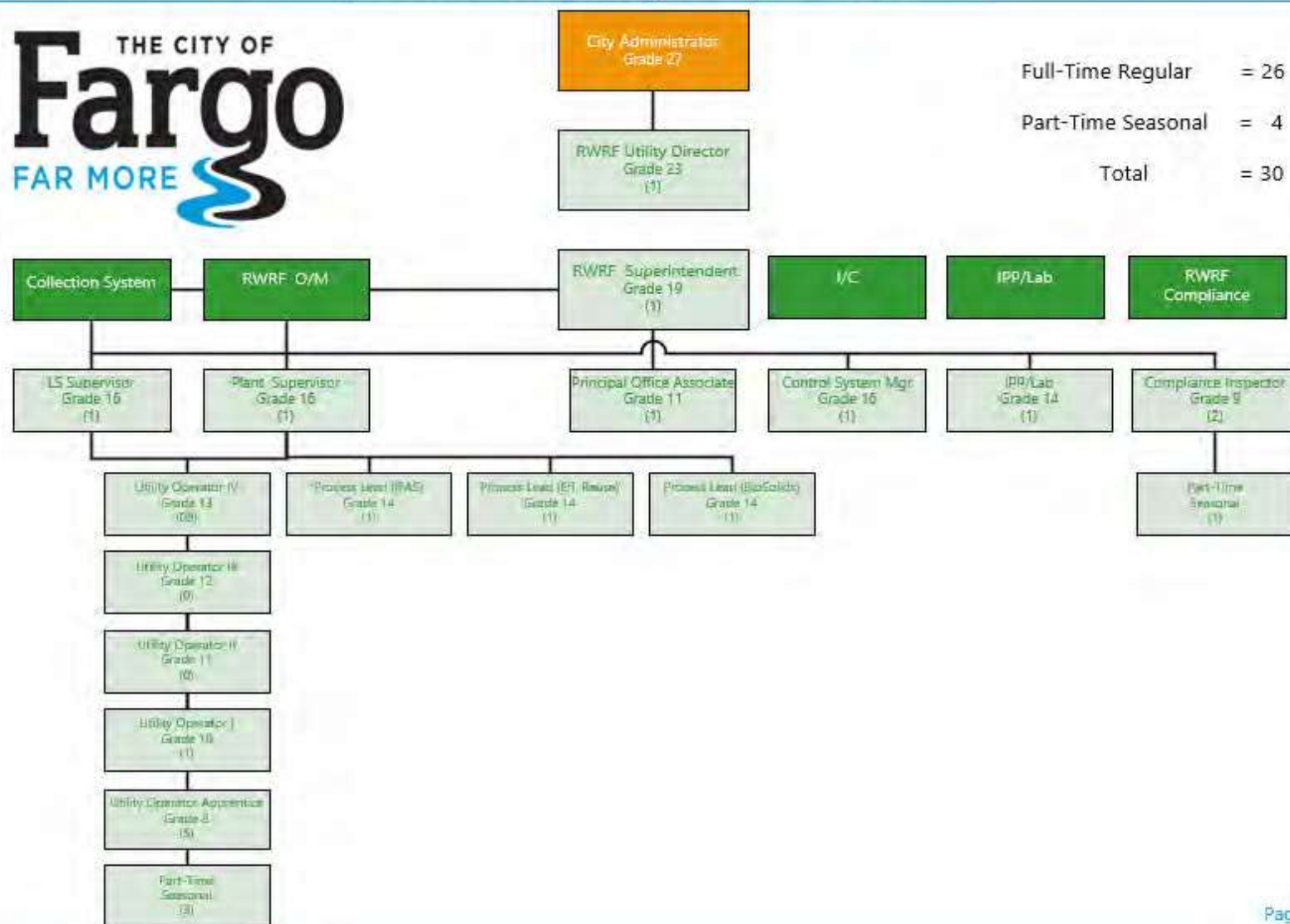
Fund 3083 Compliance

In June of 2001, the City of Fargo implemented a sump pump and foundation drain enforcement program in an effort to remove those connections to the sanitary sewer system. The Sump Pump personnel have been reclassified to a Water Reclamation Compliance group. This change will result in an expansion of duties to include, investigation of fats, oils, and grease (FOG) issues, odor complaints, and assisting with the State/EPA regulated Industrial Pre-treatment Program (IPP). The duties of this department will be transferred to the Inspections Department to eliminate duplication and to create inspection efficiencies.

Fund 3084/3085 Reuse: Tharaldson and ND Soybean Processors

The WRF staff also operates and maintains two Effluent Reuse Facilities (ERF). These facilities are capable of treating effluent further to a high-quality water which is then pumped to the Tharaldson Ethanol plant and North Dakota Soybean Processors for use in their manufacturing process. The technology used to achieve this high-quality water is microfiltration and reverse osmosis. Since 2007, the ERF has produced over 6.4 billion gallons of reclaimed water to Tharaldson Ethanol. Fargo began sending flow to NDSP in September of 2024, with an initial water demand of 0.82 mgd.

Regional Water Reclamation Facility 2026-2027 ~ Current Organizational Structure



Current or Emerging Issues:

A. Utility Rates

The Utility re-visits its own Revenue Adequacy Model (RAM) annually, in order to identify trends & prepare for future rate increases. This long-range planning tool allows for inputs of real time dollars to project future impacts. Planned increases are scheduled in the current RAM for 2027.

B. Pollutants of Concern

Nutrients (Phosphorus and Nitrogen): Currently the ND DEQ does require testing of these two elements but does not limit discharge limits to the Red River.

C. Energy Costs

The newly constructed treatment train will consume much more electricity than previous treatment processes. The plan to mitigate these costs will be two-fold. The power generation capability of the Central Generation Station's (CGS) four natural gas generators will show Xcel energy a measured amount of resiliency to be a self-reliant. The Utility will be able to negotiate a new lower wholesale price for electricity. In essence the plant will become much more predictable because the CGS will have the ability to manage all major peaks of electricity demand. Secondly, as staff become more familiar with new facilities, operational efficiencies will be observed and worked into procedures for day to day operations.

D. Bio-Solids

The Utility will develop a facility plan to improve the existing solids digestion process and dewatering facilities.

E. Administrative Building

The original and current administration building was built in 1934. The utility is developing a conceptual floor plan and cost schedule for a future Administrative Building currently planned to be placed in the NW corner of the campus.

F. West Side Interceptor.

The WSI is 1 of 3 major interceptors that conveys 30% of the flow to the Water Reclamation Facility. This was installed in the 70's and miles of concrete pipe will need to be rehabbed or replaced.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Water Reclamation (3061)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Principal Office Associate	1					
Utility Supervisor	2					
Wastewater Utility Director	1					
W/WW Superintendent	1					
Industrial Pretreatment Specialist / Chemist	1					
Water Process Lead	3					
Wastewater Apprentice and Operator I - IV*	14					
Department Totals:	23			23		

**Operators move through levels (apprentice, I, II, III, IV) as certifications are obtained.

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Sump Pump (3083)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
Wastewater Compliance Inspector	2					
PT Laborer Sewage (Temp/Seasonal)						
Department Totals:	2			2		0

City of Fargo
Position Control
Full Time Equivalency (FTE) Report

Public Works/Wastewater (3084)						
	Total FTE Count				Position Count	
	Full Time (40) FTE's	Full Time (30-39) & Part Time (20-29) FTE's	Contract FTE's	Total FTE's	# of Full Time (30-39) & Part Time (20-29) Positions	# of Contract Positions
Positions:						
W/WW Control Sys Mgr	1					
PT Laborer Sewage (Temp/Seasonal)						
Department Totals:	1			1		0

**CITY OF FARGO, NORTH DAKOTA
CAPITAL OUTLAY REQUESTED AND FUNDED FOR 2027**

- * This purchase is funded with Public Safety Sales Tax.
- # This request is funded through the respective department's Operating budget.
- @ Funded via unspent 2024G Bond Proceeds.

CAPITAL REQUESTS AND APPROVALS BY REQUESTING DEPARTMENT				
Department Name	Request	Requested Amount	Approved Amount	Approved Account Number
Water Reclamation	3/4 Ton Crew Cab Pickup	55,000	55,000	521-3060-442-74.20
Water Reclamation	Utility Vehicle, Mower, Dumpster	45,000	45,000	521-3060-442-74.20
Water Reclamation	Water Rec (WRF) Eff Reuse (ERF) Rehab -Pumps/valves/me	250,000	250,000	521-3061-442-74.10
Water Reclamation	Administration Building/New Projects	500,000		
Water Reclamation	Lift Station #58 and Force Main	500,000	500,000	521-3061-442-74.10
Water Reclamation	Lift Station Rehabilitation (coatings/valves/pumps/telemetry)	250,000	250,000	521-3061-442-74.10