

Agenda

1. Call Meeting to Order – Mayor Mahoney
2. Approve Agenda – Mayor Mahoney
3. Approve Minutes – Mayor Mahoney
4. Standing Items – Director of Finance Susan Thompson

Finance Updates: 4QYE General Fund – Preliminary Financial
Sales Tax Report

5. Discussion Topic(s):

Budget 2026 – Timeline, Process, Guidance

Water – Troy Hall

Lead Service Line Replacement Project

Fixed Meter Fee Rate

6. Other Business

7. Adjourn

FINANCE COMMITTEE
Fargo, North Dakota

Regular Meeting:

Tuesday:

January 21, 2025:

The Regular Meeting of the Finance Committee of the City of Fargo, North Dakota, was held in the Commission Chambers at City Hall at 9:00 a.m., Tuesday, January 21, 2025.

Commissioners present or absent were as follows:

Present: Kolpack, Piepkorn, Strand, Turnberg, Mahoney.

Absent: None.

Staff attending: Susan Thompson, Michael Redlinger, Brenda Derrig, Tanner Smedshammer, Jordan Corneliusen, Wyatt Pappenfuss and Jamie Bullock.

Mayor Mahoney presiding.

Order of the Agenda:

Commissioner Kolpack moved the Order of the Agenda be approved. Second by Piepkorn. There was unanimous approval.

Minutes:

Commissioner Kolpack moved the Minutes from the August 19, September 23 and November 5, 2024 meetings be approved. Second by Turnberg. There was unanimous approval.

Sales tax:

Ms. Thompson said she should be getting November data soon and through October, data shows a slight increase of .5%. She said November is not historically a strong month; therefore, she will wait until February to see the full year.

December Financials and Year-end Projections:

Not available.

The Big Picture:

Ms. Thompson gave an overview of the various financial funds, including:

101 General Fund, which reports all financial resources not required to be recorded elsewhere, money added to this fund includes taxes and franchise fees, intergovernmental revenue, charges for services, licenses/permits, fines/forfeits; and outgoing expenses include personnel, operating expenses and small capital projects;

200 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 and payments include the City share of special assessments, Convention and Visitor's Bureau operations and capital expenses, the Regional Training Center, court forfeits, SWAT and RRVUAS, the Skyway, BID, NRI loan program and community development, HUD home

program, revenue stabilization, Newman Outdoor Field, Opioid Abatement, Gladys Ray and parking repairs;

300 and 600 Debt Service, accounts for accumulation of resources for the payment of long-term debt principal and interest, payments from this fund include Refunding Improvement Bonds, State Revolving Fund debt, various loans for fire, police Department, Health, City Hall and TIF notes;

400 Capital Projects, accounts for financial resources for capital outlays other than financed directly by proprietary funds, payments from this fund include infrastructure, debt finance, public art, natural disasters, sales tax engineering and tax increment capital projects;

500 Enterprise Funds, pays for water, water reclamation, SE Cass Water Resource District, sewer and storm sewer projects, street lighting, solid waste, forestry, transit, the Civic and Fargodome and Vector Control;

700 Fiduciary, resources held for the benefit of parties outside the government, such as pensions, Park District Special Assessments, seized assets.

Fund Balance and Debt Levels:

Ms. Thompson said as of September, Moody's rating for the City is Aa2 negative, which means obligations are judged to be of high quality and are subject to very low risk. She said the negative outlook reflects the growing likelihood the City's available fund balance ratio will remain less than 25 percent of revenue coupled with a leverage ratio that will remain elevated given ongoing capital needs. According to Moody's, she said, if the City's reserves do not materially improve, the rating is likely to move downward. She then explained fund balance, which is the difference between assets and liabilities and represents the spendable and non-spendable resources to meet future obligations. She shared information on the difference between personal, manufacturing and governmental finances and presented a chart of the City's fund balances since 2018, showing ratios in 2018 of 30.49% and in 2023 of 20.67%. She stated that a significant cash influx is necessary to move the needle on the ratio. She also shared charts showing the City's long-term debt starting in 2019, including improvement bonds, SRF loans, general obligation, appropriation bonds and other long-term obligations.

Property Tax Initiatives and Implications:

Commissioner Piepkorn said the State wants to cap Fargo at 3% and Cass County at 3%; however, they do not want to cap themselves. He said that is hypocritical and the City needs to oppose these caps as strongly as possible as this disparity could hamper Fargo's ability to address growing infrastructure needs.

Mayor Mahoney said the City has to find a solution. He said the current proposal favors the Minnesota model, which is percentages and Fargo is mills; therefore, holding property taxes to 3% does not work in the real world.

Commissioner Strand said if caps are put in place, there could be fees charged for everything.

Ms. Thompson said 70% of expenses in the general fund are staffing and based on the current pay plan, 70% of those people get a step every year, which is about 2%,

then add on a cost of living increase due to the fact that the City wants to remain competitive, and that is a pretty big chunk. She said the other items within the operating expenses are utilities and fuel and those are incredibly volatile.

Commissioner Kolpack said the City will lose staff if it cannot pay competitive wages.

Mayor Mahoney said the Commission likes the idea of property tax relief; however, the present proposal does not work for Fargo.

Ms. Thompson said a lot of cities will be looking to the State for money. She said during a recent call with Moody's, the talk was about Measure 4 and Moody's took the position that they don't ever react to a proposal due to the fact that they do not want to influence any outcomes. From a municipal bond market for the entire State, she said, investors are not going to be as confident.

2026 Budget Priorities and Timeline:

Ms. Thompson said with the 2026 budget she anticipates the same priorities and challenges faced last year. She said the City is going to have to focus revenue and expense decisions on increasing cash balances and she is going to suggest that there specifically be a budget line item for the general fund balance increase. She said the City needs to look at strategic use of debt, ongoing compensation discussion, incorporate legislative property tax initiatives and take a balanced approach with incorporating the new public safety sales tax.

In response to a question from Commissioner Strand asking when the public safety tax revenue stream begins, Ms. Thompson said it takes effect April 1st, so funds will start coming in about August. She said one of the comments Commissioner Strand made previously was getting back to the core mission of the City and that will mean a definite change in philosophy if the City is going to make significant improvements. She said the three words for the budget this year will be collaboration, compromise and consensus.

Commissioner Piepkorn said he also wants to add the words transparency and integrity.

In response to a question from Commissioner Piepkorn asking what philosophy changes will mean, Ms. Thompson said this cannot be a short-term diet, it needs to be a lifestyle change, the City needs to look at how decisions are made, asking is something necessarily a function of government. She said a lot of hard decisions need to be made.

Commissioner Piepkorn said the City needs to focus on core responsibilities and not things that are not the fundamental responsibilities of local government. He said the Commissioners need access to all the information going forward due to the fact that the Commissioners represent the taxpayers.

Commissioner Kolpack said the word she would like to add is strategic.

Ms. Thompson said she is planning a Cabinet retreat in February that will talk primarily about financial issues. She said at February's Finance Committee meeting, she will bring forward a more formal budget plan with timing. She said decisions need to be made regarding a strategy for compensation and a plan for implementing the public safety sales tax. She said March through May are for department budget preparation and June and July is when she would like the Commissioners to start deliberations, which should be focused on certain topics on an ongoing basis. She said the budget process is going

to overlap with the ERP implementation, with a go live date scheduled for July 1; therefore, the sooner decisions are made and things are moving forward, the better for the Finance team.

In response to a question from Commissioner Turnberg asking if the Commission is being asked to revisit the core mission and make lifestyle changes regarding the budget, should the Commission do that prior to the meeting in February, Ms. Thompson said the February meeting is to find out what everyone's appetite is and to get things teed up and no final decisions will have to be made at that time.

Public Safety Sales Tax:

Ms. Thompson said voters approved a quarter cent public safety sales tax for 20 years, it is effective April 1st and the City will start seeing money this summer. She said based on the current level of taxes, she estimates that on an annual basis it will bring in about \$8.5 million. According to the Ordinance, she stated, the tax revenue is for the exclusive use for costs associated with fire and police operations, equipment and buildings. She said she has bucketed public safety into three different groups – operating, capital and debt service. Public safety is represented in the general fund and consistently has remained about 43% of the general fund. She said when it is correlated with property tax receipts, it exceeds what is taken in, primarily due to additional FTEs. On the capital side, she stated, public safety has also increased with the addition of Fire Station 8, the purchase of the Police Department building, repair of Fire Station 2 and the new commitment for the Red River Regional Dispatch Center. She said Commissioners are going to be tasked with allocating the new public safety sales tax and the City needs to look at existing public safety obligations, known future obligations and any new developments. She said she is proposing keeping all the revenues from the sales tax in a specific account to make sure it is tracked appropriately and setting up a capital fund for long-term large items every year. She said she suggests adding a new 476 fund for public safety and she would also suggest the City fund a portion or all of the existing debt service with that fund and the difference remains in the general fund. The 476 fund will be used to pay for existing obligations, upcoming obligations such as the body worn camera costs, and anything new that comes up as part of these future conversations, which could include compensation changes or staffing levels. For this year, she said, the budget is balanced, this is new revenue, and while the City does not start collecting it until the summer, it will be in an accrual basis, which means the City will recognize 9 months or 75% in the year 2025 or about \$6.4 million. She said her suggestion is the City picks a number from that total and use it as seed money to start the capital fund and start to look long term on how the City is going to use it.

Commissioner Turnberg said there is an expectation from voters that the City pay firefighters better and add more police officers and the City should do that as soon as possible.

Commissioner Kolpack said she supports starting a capital fund and the two Chiefs need to come forward with what they see are the priorities. She said she concurs with Commissioner Turnberg that the Commission has to start with firefighter salaries.

In response to a question from Commissioner Strand asking how will the compensation adjustments work with the current wage matrixes, Mayor Mahoney said firefighters and policemen are treated differently than other workers.

Commissioner Kolpack said a 10-year strategy for capital needs for the fire Department is needed and it might include a study that has been proposed for several years but keeps getting removed due to the budget.

Commissioner Strand said attention needs to be paid to how much turnover there is in both departments and if wages led to the issue, a person's expectations relative to what others can offer, and if there are issues with retaining workforce, that has to move up in priority.

Commissioner Turnberg said residents have overwhelmingly spoken that they want fire treated better with pay and they want more boots on the ground with police and the sooner that is done, the sooner taxpayers will be happy that they voted for this.

Financial Policy Development: Donations and Contributions:

Ms. Thompson said she receives requests occasionally from people wanting to donate to the City or staff is asking for contributions and it would help if a formal policy was in place. A couple of examples that need an answer in the absence of a policy, she said, is the Fargo Police Foundation was asked to solicit Giving Hearts Day for the purchase of two K9s. She asked if that is something Commissioners want to be involved in, to know in advance, present the plan as part of a Consent Agenda item or bring it to FAHR. She said the Foundation used Giving Hearts Day last year to raise money to go to the police memorial event in Washington, D.C.

Commissioner Turnberg said it goes to transparency, it is good idea put it through FAHR and if there are any objections, they could be raised at that time.

Ms. Thompson said another request was from Harm Reduction, who would like to start an Amazon wish page where people could donate items.

Commissioner Strand said he does not think the Commissioners need to be putting their fingerprints on receiving donations; however, there certainly is a need to acknowledge the generosity of citizens. He said he would like the City to evolve its policies on soft money budget items that are not necessarily core mission. He said he wants a policy that addresses that issue so if someone approaches him and asks the City to donate money to a program, it can go into a process and it is not himself fighting for it. He said a policy and process is also needed for when someone requests money for membership-type items. He said these things are relative to Commissioner Piepkorn's desire for transparency.

Ms. Thompson said another request is from the YWCA who would like to gift Harm Reduction a 12-passenger van. She said it is a 2012 model in fairly good condition with only 56,000 miles with a book value of about \$12,000.00. She said the YWCA no longer needs it since they do not have a daycare.

Commissioner Piepkorn said he objects to the donation, the City has a fleet management department and does not need donations of vehicles. He said there a lot of questions about that and those types of donations should be reviewed by the City Commission. He said this gets back to transparency and all the other departments due to the fact that since they do not have the appeal, they do not get donations and that is

not right. He said this needs to go through the City Commission and this whole thing about donations to special groups is not right and that is not how the City should operate.

Ms. Thompson said the policy addresses at what point does the Commission want things brought forward as a discussion item versus if there is a dollar threshold that staff can make the decision and that can be further discussed at next month's meeting. She said as for the van, does the Commission want that brought forward as an item to discuss at the City Commission due to the fact the YWCA would like to make a decision.

Commissioner Piepkorn and this goes back to the original conversation about some departments are much more visible and there are many departments that are not as visible or popular; however, they all deserve equal treatment and that is not what is happening. He said there are special accounts and special increases for special employees and that is not how it should be, it should be across the board. What about accounting, planning, and engineering, he asked. None of them get considered in this and that is not how the City Commission should be governing.

Commissioner Kolpack said she is in favor of the recommendation threshold in the proposed donation policy of anything over \$5,000.00 comes before the City Commission. She said she appreciates the fact that the City has a special sales tax that was voted in by the people and it is for public safety. There should be simultaneous work happening that continues on the rest of the compensation, she stated, since the year ended with no compensation philosophy. The public safety tax was brought forward in the spirit of a new source of revenue that alleviates some of the pressure of the budget, so that everyone gets more but with understanding that public safety is the biggest portion of the budget.

Mayor Mahoney said donations help the City and there should be a policy. The Commissioners also should have the right to know where the money goes due to the fact that often times he gets questions asking if someone can take from this fund or that fund, it would be helpful to know all the different donations and their purpose.

Ms. Thompson said there are only two donation funds that Finance manages – the mammography fund through the Health Department and the Gladys Ray Shelter. The police foundation is a standalone entity that takes care of its own money and they work closely with police but Finance does not have any involvement with that group.

2025 Finance Committee Calendar:

Ms. Thompson said she scheduled bi-monthly Finance Committee meetings so they are on the calendar; however, if this Committee feels like it needs to meet more frequently, she can certainly do that.

Other Business:

None.

Adjourn:

The meeting adjourned at 10:30 o'clock a.m.

City of Fargo, North Dakota
General Fund - 2024 Year End Preliminary
 As of December 2024 (through P13 w/ P14 estimates)
 Amounts shown in thousands

	YTD 2024 Actual thru P13	Remaining 2024 Estimates	YE 2024 Preliminary
REVENUES:			
1 Taxes	\$ 50,048	\$ -	\$ 50,048
2 Licenses & Permits	6,623	-	6,623
3 Intergovernmental Revenue	24,641	1,553	26,194
4 Charges for Services	15,786	104	15,890
5 Fines & Traffic Tickets	1,639	-	1,639
6 Interest	7,096	-	7,096
7 Miscellaneous Revenue	912	-	912
8 Transfers In	13,998	-	13,998
Total Revenues	\$ 120,743	\$ 1,657	\$ 122,400
EXPENDITURES:			
9 General Government	\$ 26,982	\$ -	\$ 26,982
10 Public Safety	50,343	-	50,343
11 Public Works	14,838	-	14,838
12 Health & Welfare	15,369	-	15,369
13 Culture & Recreation	5,462	-	5,462
14 Economic Development	493	-	493
15 General Support	1,282	-	1,282
16 Capital Outlay	430	-	430
17 Operating Transfers	4,265	2,500	6,765
18 Contingency (Salary Savings)	96	-	96
Total Expenditures	\$ 119,560	\$ 2,500	\$ 122,060
Revenue Over (Under) Expenditures	\$ 1,183	\$ (843)	\$ 340

City of Fargo

Comparative Sales Tax Analysis of All Sales Tax Revenue - ACCRUAL BASIS

PB: SS/KAC (prior to 2022)

1/22/2025

Payment Date	month collected	County Sales Tax	Amount	County Collections	County Growth %	City Sales Tax	City Collections	City Growth %
1/21/2025	Nov-24	County Sales Tax	2,281,112.22	21,097,314.24	3.8%	City Sales Tax	63,198,029.72	3.4%
12/20/2024	24-Oct	County Sales Tax	1,764,529.62			City Sales Tax	6,540,733.39	
11/22/2024	Sept-24	County Sales Tax	2,257,740.11			City Sales Tax	5,342,358.63	
10/21/2024	Aug-24	County Sales Tax	2,088,361.27			City Sales Tax	6,622,406.84	
9/21/2024	July-24	County Sales Tax	1,746,626.42			City Sales Tax	6,284,633.45	
8/21/2024	June-24	County Sales Tax	2,659,707.17			City Sales Tax	5,168,111.30	
7/22/2024	May-24	County Sales Tax	1,348,902.41			City Sales Tax	7,859,913.01	
6/24/2025	Apr-24	County Sales Tax	1,759,660.73			City Sales Tax	4,252,926.43	
5/21/2024	Mar-24	County Sales Tax	2,276,388.27			City Sales Tax	5,404,517.72	
4/22/2024	Feb-24	County Sales Tax	1,023,591.77			City Sales Tax	6,980,911.25	
3/21/2024	Jan-24	County Sales Tax	1,890,694.25			City Sales Tax	3,163,097.74	
2/22/2024	Dec-24	County Sales Tax	2,781,114.42	23,106,462.71	8.2%	City Sales Tax	69,250,461.96	4.0%
1/22/2024	Nov-24	County Sales Tax	1,559,305.60			City Sales Tax	8,158,464.07	
12/20/2023	Oct-24	County Sales Tax	1,916,009.28			City Sales Tax	4,709,032.00	
11/22/2023	Sept-24	County Sales Tax	2,480,655.78			City Sales Tax	5,684,255.33	
10/21/2023	Aug-24	County Sales Tax	1,509,750.17			City Sales Tax	7,615,211.78	
9/20/2023	Jul-24	County Sales Tax	2,012,131.70			City Sales Tax	4,500,239.98	
8/20/2023	Jun-24	County Sales Tax	2,337,746.99			City Sales Tax	6,030,106.74	
7/21/2023	May-24	County Sales Tax	1,873,134.11			City Sales Tax	6,739,403.04	
6/21/2023	Apr-24	County Sales Tax	2,076,304.07			City Sales Tax	5,735,919.99	
5/21/2023	Mar-24	County Sales Tax	1,528,002.65			City Sales Tax	6,368,293.95	
4/22/2023	Feb-24	County Sales Tax	1,455,198.19			City Sales Tax	4,619,852.76	
3/19/2023	Jan-24	County Sales Tax	1,577,109.75			City Sales Tax	4,544,116.43	
2/22/2023	Dec-22	County Sales Tax	2,331,087.61	21,358,922.89	-2.6%	City Sales Tax	66,571,120.26	4.3%
1/24/2023	Nov-22	County Sales Tax	1,892,168.21			City Sales Tax	4,515,565.89	
12/21/2022	Oct-22	County Sales Tax	1,904,586.17			City Sales Tax	7,015,548.33	
11/22/2022	Sept-22	County Sales Tax	1,828,464.08			City Sales Tax	5,746,351.94	
10/21/2022	Aug-22	County Sales Tax	1,905,477.39			City Sales Tax	5,637,286.90	
9/20/2022	Jul-22	County Sales Tax	2,321,971.24			City Sales Tax	5,282,124.95	
8/20/2022	Jun-22	County Sales Tax	1,816,911.33			City Sales Tax	5,697,578.75	
7/21/2022	May-22	County Sales Tax	1,811,968.57			City Sales Tax	7,149,286.78	
6/21/2022	Apr-22	County Sales Tax	1,971,576.35			City Sales Tax	5,066,525.72	
5/21/2022	Mar-22	County Sales Tax	1,526,674.55			City Sales Tax	5,388,350.10	
4/22/2022	Feb-22	County Sales Tax	613,842.16			City Sales Tax	6,059,165.61	
3/19/2022	Jan-22	County Sales Tax	1,434,195.23			City Sales Tax	4,461,738.30	
2/22/2022	Dec-21	County Sales Tax	2,471,070.77	21,920,710.74	31.1%	City Sales Tax	63,840,810.53	29.9%
1/25/2022	Nov-21	County Sales Tax	1,587,312.19			City Sales Tax	7,455,248.61	
12/21/2021	Oct-21	County Sales Tax	2,245,078.73			City Sales Tax	4,653,877.92	
11/22/2021	Sept-21	County Sales Tax	1,578,911.41			City Sales Tax	6,847,607.38	
10/21/2021	Aug-21	County Sales Tax	1,846,222.17			City Sales Tax	4,305,274.70	
9/20/2021	Jul-21	County Sales Tax	1,941,367.18			City Sales Tax	4,948,174.14	
8/20/2021	Jun-21	County Sales Tax	1,928,026.98			City Sales Tax	5,563,279.08	
7/21/2021	May-21	County Sales Tax	2,134,078.28			City Sales Tax	5,794,768.26	
6/21/2021	Apr-21	County Sales Tax	1,247,864.18			City Sales Tax	6,292,906.78	
5/21/2021	Mar-21	County Sales Tax	1,924,292.66			City Sales Tax	3,423,096.66	
4/22/2021	Feb-21	County Sales Tax	1,588,269.26			City Sales Tax	5,462,536.61	
3/19/2021	Jan-21	County Sales Tax	1,428,216.93			City Sales Tax	4,766,421.14	
2/22/2021	Dec-20	County Sales Tax	1,445,794.87	16,719,327.13	0.3%	City Sales Tax	4,327,619.25	-5.0%
1/25/2021	Nov-20	County Sales Tax	1,587,940.99			City Sales Tax	4,232,187.56	
12/21/2020	Oct-20	County Sales Tax	1,630,976.65			City Sales Tax	4,492,863.04	
11/23/2020	Sept-20	County Sales Tax	1,396,321.95			City Sales Tax	4,999,947.66	
10/21/2020	Aug-20	County Sales Tax	1,694,006.82			City Sales Tax	3,952,605.63	
9/22/2020	Jul-20	County Sales Tax	1,467,915.93			City Sales Tax	4,276,558.28	
8/21/2020	Jun-20	County Sales Tax	1,605,095.72			City Sales Tax	4,382,459.17	
7/22/2020	May-20	County Sales Tax	1,557,866.22			City Sales Tax	4,774,814.61	
6/19/2020	Apr-20	County Sales Tax	860,574.06			City Sales Tax	4,797,152.70	
5/21/2020	Mar-20	County Sales Tax	1,293,072.02			City Sales Tax	2,448,782.22	
4/22/2020	Feb-20	County Sales Tax	1,306,194.23			City Sales Tax	3,865,417.55	
3/20/2020	Jan-20	County Sales Tax	873,567.67			City Sales Tax	4,286,357.93	
2/24/2020	Dec-19	County Sales Tax	1,806,500.14	16,670,136.34	6.0%	City Sales Tax	51,732,824.69	7.4%
1/23/2020	Nov-19	County Sales Tax	1,765,912.60			City Sales Tax	5,542,185.17	
12/20/2019	Oct-19	County Sales Tax	1,053,485.18			City Sales Tax	5,757,005.84	
11/22/2019	Sept-19	County Sales Tax	1,586,457.86			City Sales Tax	3,055,444.40	
10/21/2019	Aug-19	County Sales Tax	1,600,148.48			City Sales Tax	4,786,259.66	
9/23/2019	Jul-19	County Sales Tax	1,209,618.14			City Sales Tax	4,940,121.35	
8/21/2019	Jun-19	County Sales Tax	2,012,988.64			City Sales Tax	3,618,612.18	
7/22/2019	May-19	County Sales Tax	1,000,237.92			City Sales Tax	6,334,417.88	
6/21/2019	Apr-19	County Sales Tax	1,206,333.76			City Sales Tax	2,954,722.53	
5/21/2019	Mar-19	County Sales Tax	1,575,011.74			City Sales Tax	3,957,201.59	
4/22/2019	Feb-19	County Sales Tax	781,011.94			City Sales Tax	4,907,368.09	
3/21/2019	Jan-19	County Sales Tax	1,072,429.94			City Sales Tax	2,472,350.68	
2/22/2019	Dec-18	County Sales Tax	1,602,337.29	15,720,221.20		City Sales Tax	3,407,135.32	
1/23/2019	Nov-18	County Sales Tax	1,331,035.62			City Sales Tax	4,957,423.52	
12/21/2018	Oct-18	County Sales Tax	1,343,355.18			City Sales Tax	4,232,397.07	
11/23/2018	Sept-18	County Sales Tax	1,718,685.28			City Sales Tax	4,113,930.12	
10/19/2018	Aug-18	County Sales Tax	991,141.62			City Sales Tax	5,054,359.80	
9/24/2018	Jul-18	County Sales Tax	1,438,831.10			City Sales Tax	2,924,184.95	
8/21/2018	Jun-18	County Sales Tax	1,796,550.82			City Sales Tax	4,290,954.46	
7/23/2018	May-18	County Sales Tax	1,042,677.94			City Sales Tax	5,462,231.25	
6/21/2018	Apr-18	County Sales Tax	1,142,864.18			City Sales Tax	3,258,203.14	
5/21/2018	Mar-18	County Sales Tax	1,508,616.11			City Sales Tax	3,527,756.41	
4/20/2018	Feb-18	County Sales Tax	713,349.48			City Sales Tax	4,674,211.89	
3/21/2018	Jan-18	County Sales Tax	1,090,776.58			City Sales Tax	2,264,455.70	
2/22/2018	Dec-17	County Sales Tax	1,871,667.76			City Sales Tax	3,425,857.59	
1/23/2018	Nov-17	County Sales Tax	924,357.13			City Sales Tax	6,232,808.91	
Totals Since 2018			\$ 113,951,386			\$ 344,902,586		

City of Fargo
2026 Budget Calendar - Preliminary

- 2/18** **Finance Committee** Budget Overview & Approve Timeline
- 3/17** Budget documents sent to Depts; data entry
- 4/14** Department budget requests are due to Finance
- 4/28** **Finance Committee:** Preliminary Budget Discussion
Approve Public Safety Compensation Plan, including Timeline
Discuss Public Safety Sales Tax allocation
- Wk 5/5 & 5/12** Initial Budget Team & Department Meetings
- Wk 6/9 & 6/16** Follow-up Dept Meetings (w/ liaison **Commissioner** & Comms)
- 6/23** **Finance Committee** Preliminary Budget discussion
- Mid-July** Mayor's Preliminary Budget Presentation brownbag
- 8/4** **BOCC:** Receive, file and approve Preliminary Budget
- 8/11** Final deadline to forward Preliminary Budget to Cass County
- 9/15** **BOCC:** Public Hearing on Preliminary Budget and Tax Levies
- 9/29** **BOCC:** Approve Final Budget and Tax Levies
- 10/10** Certification of 2026 Budget to County Auditor (NDCC Deadline)