



# 2026 Preliminary Budget

THE CITY OF  
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# 2026 Budget Process



April	Departmental Budget Requests Due to Finance
May 27, 2025	Public Safety Sales Tax Plan Approved by City Commission
May - June	Budget Team and Departments Meet to Discuss Departmental Requests
July 14, 2025	Budget Workshop
July 14 - August 4, 2025	Initial Review and Comment by Commissioners
August 4, 2025	The Mayor's Preliminary Budget Presentation <i>(Special City Commission Meeting)</i>
August 4, 2025	Approve Preliminary Budget and Set Public Hearing Date <i>(Establishes the Ceiling/Not-to-Exceed)</i>
August 11, 2025	Deadline to Forward Preliminary Budget Information to Cass County
August 31, 2025	Deadline for Cass County to Send Consolidated Budget Data and Property Owner Notification Mailings
September 15, 2025	Public Hearing on Preliminary Budget and Tax Levies <i>(City Commission Meeting)</i>
September 29, 2025	Approve Final Budget and Tax Levies
October 7, 2025	North Dakota Century Code Deadline for Budget Approval

# 2026 Budget Goals



## Achieve Structural Balance

Align ongoing service delivery and staffing expenditures with sustainable, anticipated recurring revenues.



## Strengthen Fiscal Resilience

Proactively build and maintain adequate reserve levels to mitigate unforeseen financial challenges.



## Optimize Service Revenues

Ensure the accurate and comprehensive billing for all City services provided, maximizing legitimate revenue streams.



## Support Workforce Vitality

Responsibly compensate existing staff, particularly recognizing the evolving landscape within the public sector, to attract and retain talent.



## Foster Collaborative Governance

Engage the City Commission in a comprehensive and transparent budget development process.



## Integrate Key Legislative + Initiated Measure Changes

Incorporate the new State Property Tax Cap and Public Safety Sales Tax revenue and expenditure impacts into the budget framework.



## Enhance Regional Service Efficiency

Evaluate opportunities for shared participation in regional and local services to optimize resource utilization and cost-effectiveness.








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# Column A:

## 2025 Budget

<div>  </div>	COLUMN A	COLUMN B-1	COLUMN B-2	COLUMN B-3	COLUMN B-4	COLUMN B-5	COLUMN C	COLUMN D
	2025 Budget	ANTICIPATED CHANGES & BASELINE DEPARTMENT REQUESTS	PUBLIC SAFETY SALES TAX	COLA & HEALTH INSURANCE	TRANSIT TRANSFER OUT - NO CHANGE FROM 2025 (3.5 MILLION)	PROPERTY TAX CAPS	JULY 10, 2025 BUDGET LEVEL W/ PERSONNEL UPDATES ("WORKSHOP" #S)	POST-WORKSHOP PRELIMIARY BUDGET
REVENUE:								
Property Taxes	\$ 43,825,380	\$ 43,825,380				\$ 2,180,478	\$ 46,005,858	\$ 46,005,858
Franchise Fees	\$ 12,162,224	\$ 12,022,424					\$ 12,022,424	\$ 12,022,424
Licenses & Permits	\$ 6,214,000	\$ 6,774,000					\$ 6,774,000	\$ 7,339,000
Federal Grants	\$ 3,025,131	\$ 2,744,309					\$ 2,744,309	\$ 2,744,309
State Share Revenues	\$ 21,769,740	\$ 21,435,752				\$ 850,000	\$ 22,285,752	\$ 23,017,946
Local Grant Revenues	\$ 1,784,022	\$ 1,878,707					\$ 1,878,707	\$ 1,878,707
Charges for Services	\$ 16,173,035	\$ 14,613,910					\$ 14,613,910	\$ 15,428,910
Miscellaneous	\$ 9,816,653	\$ 9,053,153					\$ 9,053,153	\$ 9,119,153
Transfer In - PSST (new)			\$ 5,878,917				\$ 5,878,917	\$ 5,878,917
Transfers In - all other	\$ 17,574,768	\$ 16,851,987					\$ 16,851,987	\$ 16,851,987
TOTALS	\$ 132,344,953	\$ 129,199,622	\$ 5,878,917	\$ -	\$ -	\$ 3,030,478	\$ 138,109,017	\$ 140,287,211
EXPENSE:								
Salaries	\$ 70,961,137	\$ 72,190,037	\$ 3,396,334	\$ 2,552,024			\$ 78,138,395	\$ 76,600,341
Benefits	\$ 26,970,673	\$ 28,085,763	\$ 849,083	\$ 1,751,662			\$ 30,686,508	\$ 28,840,515
PERSONNEL EXPENSE	\$ 97,931,810	\$ 100,275,800	\$ 4,245,417	\$ 4,303,686			\$ 108,824,903	\$ 105,440,856
Other Services	\$ 10,623,318	\$ 10,149,760	\$ 191,500				\$ 10,341,260	\$ 9,805,496
Energy	\$ 2,243,658	\$ 2,310,918					\$ 2,310,918	\$ 2,228,618
Repairs & Maintenance	\$ 4,476,903	\$ 4,912,712	\$ 150,000				\$ 5,062,712	\$ 4,717,939
Supplies	\$ 3,659,627	\$ 3,283,335	\$ 192,000				\$ 3,475,335	\$ 3,543,492
Travel/Education	\$ 958,952	\$ 987,522					\$ 987,522	\$ 948,222
Professional / Admin	\$ 1,640,299	\$ 1,729,155					\$ 1,729,155	\$ 1,687,855
Other / Miscellaneous	\$ 1,742,752	\$ 2,050,392					\$ 2,050,392	\$ 1,737,102
Transfer Debt Serv & Other	\$ 8,857,329	\$ 9,011,631			\$ -		\$ 9,011,631	\$ 9,011,631
OPERATING EXPENSE	\$ 34,202,838	\$ 34,435,425	\$ 533,500	\$ -	\$ -		\$ 34,968,925	\$ 33,680,355
CAPITAL EXPENSE	\$ 210,304	\$ 29,500	\$ 1,100,000	\$ -	\$ -		\$ 1,129,500	\$ 1,166,000
TOTALS	\$ 132,344,952	\$ 134,740,725	\$ 5,878,917	\$ 4,303,686	\$ -		\$ 144,923,328	\$ 140,287,211
BUDGET SHORTFALL		\$ (5,541,103)					\$ (6,814,311)	\$ -

# 2026 Budget Challenges

*Flat Revenues & Rising Expenses*

## Revenues

- Taxes
- Grant Revenue
- Licenses/Permits & Charges for City Services
- Transfers In
- Miscellaneous/Other



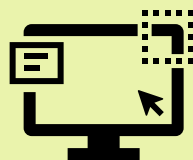
Human Capital



Facilities



Service Expectations



Technology



Community Growth






# Column B:

## Changes in 2026

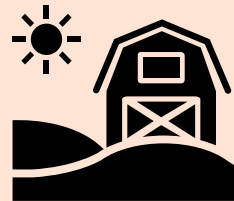
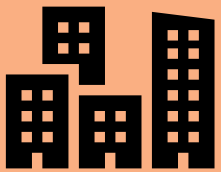


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Franchise Fees	\$ 12,022,424					\$ 12,022,424	\$ 12,022,424
Licenses & Permits	\$ 6,774,000					\$ 6,774,000	\$ 7,339,000
Federal Grants	\$ 2,744,309					\$ 2,744,309	\$ 2,744,309
State Share Revenues	\$ 21,435,752				\$ 850,000	\$ 22,285,752	\$ 23,017,946
Local Grant Revenues	\$ 1,878,707					\$ 1,878,707	\$ 1,878,707
Charges for Services	\$ 14,613,910					\$ 14,613,910	\$ 15,428,910
Miscellaneous	\$ 9,053,153					\$ 9,053,153	\$ 9,119,153
Transfer In - PSST (new)		\$ 5,878,917				\$ 5,878,917	\$ 5,878,917
Transfers In - all other	\$ 16,851,987					\$ 16,851,987	\$ 16,851,987
<b>TOTALS</b>	<b>\$ 129,199,622</b>	<b>\$ 5,878,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,030,478</b>	<b>\$ 138,109,017</b>	<b>\$ 140,287,211</b>
EXPENSE:							
Salaries	\$ 72,190,037	\$ 3,396,334	\$ 2,552,024			\$ 78,138,395	\$ 76,600,341
Benefits	\$ 28,085,763	\$ 849,083	\$ 1,751,662			\$ 30,686,508	\$ 28,840,515
<b>PERSONNEL EXPENSE</b>	<b>\$ 100,275,800</b>	<b>\$ 4,245,417</b>	<b>\$ 4,303,686</b>			<b>\$ 108,824,903</b>	<b>\$ 105,440,856</b>
							\$ -
Other Services	\$ 10,149,760	\$ 191,500				\$ 10,341,260	\$ 9,805,496
Energy	\$ 2,310,918					\$ 2,310,918	\$ 2,228,618
Repairs & Maintenance	\$ 4,912,712	\$ 150,000				\$ 5,062,712	\$ 4,717,939
Supplies	\$ 3,283,335	\$ 192,000				\$ 3,475,335	\$ 3,543,492
Travel/Education	\$ 987,522					\$ 987,522	\$ 948,222
Professional / Admin	\$ 1,729,155					\$ 1,729,155	\$ 1,687,855
Other / Miscellaneous	\$ 2,050,392					\$ 2,050,392	\$ 1,737,102
Transfer Debt Serv & Other	\$ 9,011,631			\$ -		\$ 9,011,631	\$ 9,011,631
	\$ -						
<b>OPERATING EXPENSE</b>	<b>\$ 34,435,425</b>	<b>\$ 533,500</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 34,968,925</b>	<b>\$ 33,680,355</b>
<b>CAPITAL EXPENSE</b>	<b>\$ 29,500</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,129,500</b>	<b>\$ 1,166,000</b>
<b>TOTALS</b>	<b>\$ 134,740,725</b>	<b>\$ 5,878,917</b>	<b>\$ 4,303,686</b>	<b>\$ -</b>		<b>\$ 144,923,328</b>	<b>\$ 140,287,211</b>
<b>BUDGET SHORTFALL</b>	<b>\$ (5,541,103)</b>					<b>\$ (6,814,311)</b>	<b>\$ -</b>



# Property Tax Revenue Cap

During the 2025 Legislative Sessions, the North Dakota legislature enacted property tax revenue caps for municipalities, effective for 2026 budgets.



CAP IS THE GREATER OF:

A

3%

OF BASE YEAR LEVY  
[ \$48,621,067 ]

OR

B

3%

ADJUSTED YEAR\* LEVY

[ \$50,365,690 ]

*\*includes new growth*

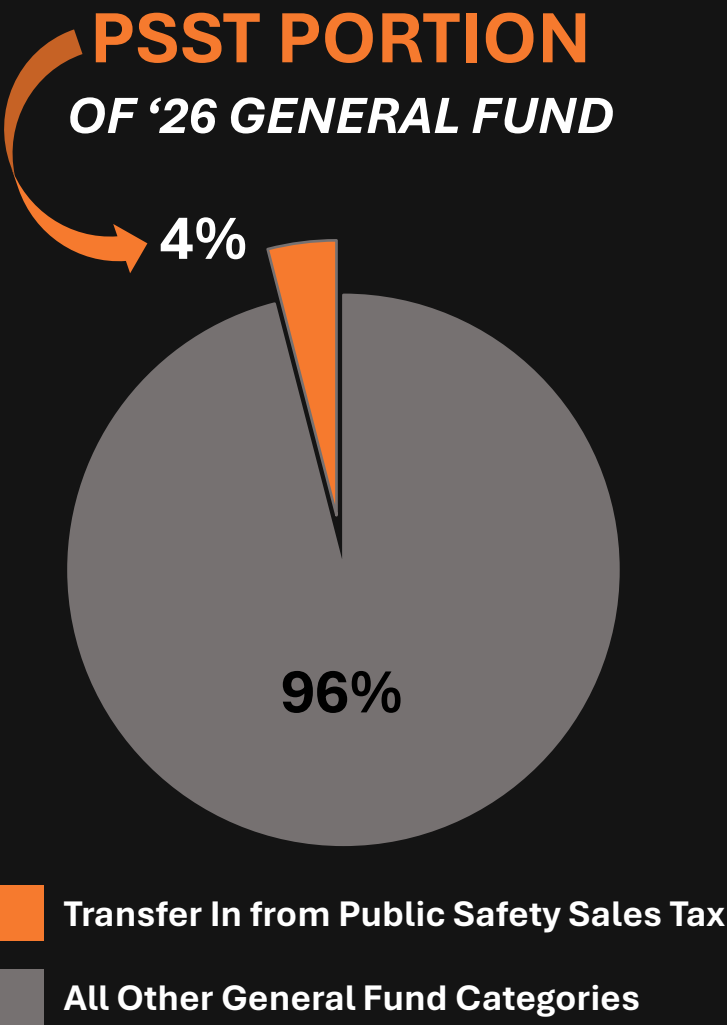
# Property Tax Revenue

GENERAL FUND IMPLICATIONS			
Adjusted Year Levy + 3%		\$ 50,345,690	
Less: Allocation to Municipal Airport Authority		\$ (1,739,573)	
Gross to City of Fargo General Fund		\$ 48,606,117	
	2025	2026	INCREMENTAL CHANGE
General Fund Budget at 95%	\$ 43,145,333	\$ 46,175,811	
Mobile Home	\$ 25,000	\$ 25,000	
Prior Year Levy	\$ 315,000	\$ 315,000	
Delinquent Levy	\$ 340,047	\$ 340,047	
General Fund “Property Tax Revenue”	\$ 43,825,380	\$ 46,855,858	\$ 3,030,478
State Revenue: Veterans & Homestead Credit	-	\$ 850,000	\$ 850,000
Property Tax Revenue Line for Budget	\$ 43,825,380	\$ 46,005,858	\$ 2,180,478

2024 +3%

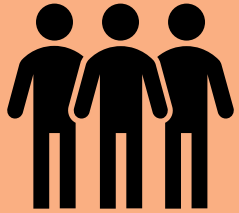
# Public Safety Sales Tax

PUBLIC SAFETY SALES TAX FUND	
Public Safety Sales Tax Revenue	\$ 8,670,000
Transfer Out to General Fund	\$ (5,878,917)
Transfer Out to Capital Fund 475	\$ (1,762,650)
Transfer Out to Public Safety Sales Tax Reserve 227	\$ (638,447)
GENERAL FUND	
Transfer In from Public Safety Sales Tax	\$ 5,878,917
Public Safety Pay Plan Implementation	\$ (2,419,709)
+12 New Public Safety Personnel	\$ (1,825,708)
New or Expanded Public Safety Technology	\$ (1,141,500)
Ongoing Public Safety Operating Expenses	\$ (492,000)





# Compensation



## Maintaining Competitive Compensation

**+3% COLA**

To ensure fair compensation for all employees and address the broader economic climate, the Cabinet's recommendation for the 2026 budget includes a 3% Cost of Living Adjustment (COLA).



## Managing Escalating Healthcare Expenses

**EXPECTED  
14-16% INCREASE**

Preliminary discussions with BCBSND indicate a significant increase in the health insurance plan costs. Modifications to the current plan are being explored to generate some cost containment.



## City-Wide Compensation Study

To ensure The City's long-term ability to attract, retain and fairly compensate its workforce, a full compensation study is advised. HR is exploring potential funding sources, and the City Commission will need to determine the timing and final funding approach for this initiative.

# Transit



## Internalized Workforce

Transitioning all drivers to City employment, moving away from previously contracted positions to enhance operational control and service quality.



## Operational Efficiencies

Achieved operational efficiencies through route changes that minimize impacts, operational efficiencies and revised fare structures.



## Regional Partnerships

Continue to partner with the state and local entities.



**TRANSFER OUT OF GENERAL FUND**  
**\$3.5M** *(No change from 2025)*

# Leading Up to the Workshop

**BASELINE  
DEPARTMENTAL  
OPERATING  
BUDGETS  
FOR 2026**

**+**

**KNOWN  
CHANGES &  
CHALLENGES  
IN 2026**

**=**

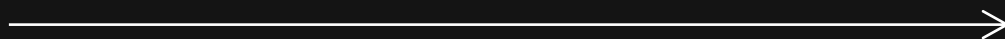
**\$6.8  
MILLION  
BUDGET  
SHORTFALL**

**4% OF THE BUDGET**






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# Column C:

## Budget Workshop

	COLUMN C	COLUMN D
	JULY 10, 2025 BUDGET LEVEL W/ PERSONNEL UPDATES ("WORKSHOP" #S)	POST-WORKSHOP PRELIMIARY BUDGET
REVENUE:		
Property Taxes	\$ 46,005,858	\$ 46,005,858
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Transfers In - all other	\$ 16,851,987	\$ 16,851,987
<b>TOTALS</b>	<b>\$ 138,109,017</b>	<b>\$ 140,287,211</b>
EXPENSE:		
Salaries	\$ 78,138,395	\$ 76,600,341
Benefits	\$ 30,686,508	\$ 28,840,515
<b>PERSONNEL EXPENSE</b>	<b>\$ 108,824,903</b>	<b>\$ 105,440,856</b>
		\$ -
Other Services	\$ 10,341,260	\$ 9,805,496
Energy	\$ 2,310,918	\$ 2,228,618
Repairs & Maintenance	\$ 5,062,712	\$ 4,717,939
Supplies	\$ 3,475,335	\$ 3,543,492
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Transfer Debt Serv & Other	\$ 9,011,631	\$ 9,011,631
<b>OPERATING EXPENSE</b>	<b>\$ 34,968,925</b>	<b>\$ 33,680,355</b>
<b>CAPITAL EXPENSE</b>	<b>\$ 1,129,500</b>	<b>\$ 1,166,000</b>
<b>TOTALS</b>	<b>\$ 144,923,328</b>	<b>\$ 140,287,211</b>
<b>BUDGET SHORTFALL</b>	<b>\$ (6,814,311)</b>	<b>\$ -</b>

# Operating Revenues & Expenses



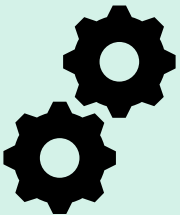
## Integrating New Revenue

- Increased Grant Revenue opportunities
- Other revenue sources identified by departments



## Covering Costs

- Refining City services that have historically been offered at no additional charge
- New fees or fee adjustments that reflect increased operational costs
- Restructuring service delivery regarding local and regional services



## Optimizing Operations

- Comprehensive review of all departmental operating costs
- Enhanced efficiencies and strategic service adjustments



# Operating Revenues & Expenses

DEPARTMENT	HIGHLIGHTS	REVENUE INCREASE	EXPENSE REDUCTION
<b>Fargo Cass Public Health</b>	<ul style="list-style-type: none"> <li>+ Additional rent for Cass County</li> <li>+ Additional grant revenue</li> <li>+ Partnership with other entities for Resource &amp; Recovery Center (formerly DEC)</li> <li>- Permanent reduction in approved, vacant positions</li> <li>- Other part-time staffing adjustments</li> <li>- Reduce Downtown Engagement Center operations to only weekdays</li> <li>- Other operational efficiencies implemented per department priorities</li> </ul>	<b>\$ 256,708</b>	<b>\$ (644,125)</b>
<b>Engineering</b>	<ul style="list-style-type: none"> <li>+ Increase CIP Fee Revenue due to additional projects</li> <li>- Personnel adjustments (transferred to Storm Sewer, Street Light and Traffic Control Devices utilities)</li> </ul>	<b>\$ 1,300,000</b>	<b>\$ (745,441)</b>
<b>Library</b>	<ul style="list-style-type: none"> <li>- Operational cost savings</li> <li>• <b><i>No proposed changes to staff or Northport Library</i></b></li> </ul>		<b>\$ (241,858)</b>
<b>Public Works</b>	<ul style="list-style-type: none"> <li>- Operational cost savings (reduction in spraying for weeds, street sweeping, technology)</li> <li>• <b><i>No change to asphalt repair</i></b></li> <li>• <b><i>Continue to find operational efficiencies for downtown snow removal</i></b></li> </ul>		<b>\$ (141,700)</b>
<b>CommsGA</b>	<ul style="list-style-type: none"> <li>+ Facilities and special event billing</li> <li>- Permanent reductions in approved, vacant position</li> <li>- Operational cost savings (marketing and services)</li> </ul>	<b>\$ 30,000</b>	<b>\$ (184,076)</b>

# Operating Revenues & Expenses

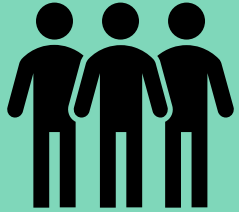
DEPARTMENT	HIGHLIGHTS	REVENUE INCREASE	EXPENSE REDUCTION
<b>Planning &amp; Development and Social Services</b>	<ul style="list-style-type: none"> <li>- Permanent reduction in approved, vacant positions</li> <li>- Turning social services over to the community                             <ul style="list-style-type: none"> <li>- Conclude funding Community Land Trust &amp; Snow Removal Assistance</li> <li>- Continue with reduced funding: Social Services (\$30K) and Other Services(\$10K)</li> </ul> </li> <li>• <b>No proposed changes to Downtown Community Partnership, Arts Partnership, Indigenous Association, &amp; Special Assessment Assistance</b></li> </ul>		<b>\$ (138,211)</b>
<b>Information Services</b>	<ul style="list-style-type: none"> <li>- Operational cost savings (software/hardware)</li> </ul>		<b>\$ (250,000)</b>
<b>Facilities</b>	<ul style="list-style-type: none"> <li>- Operational cost savings (landscaping)</li> <li>- Permanent reduction in approved, vacant positions</li> </ul>		<b>\$ (297,926)</b>
<b>Police</b>	<ul style="list-style-type: none"> <li>+ Special event billing revenue</li> <li>- Operational cost savings</li> </ul>	<b>\$ 50,000</b>	<b>\$ (120,000)</b>
<b>City Administration</b>	<ul style="list-style-type: none"> <li>- Transfer financial support for Martin Luther King Jr. Day and Juneteenth celebration to the community</li> <li>- Reduced personnel budget in one full-time position</li> </ul>		<b>\$ (80,000)</b>

# Operating Revenues & Expenses

DEPARTMENT	HIGHLIGHTS	REVENUE INCREASE	EXPENSE REDUCTION
<b>Attorney</b>	- Realignment and reduction in service hours		\$ (250,000)
<b>Finance / Auditor</b>	- Operational cost savings		\$ (100,000)
<b>Fire</b>	- Operational cost savings		\$ (50,000)
<b>Inspections</b>	- Operational cost savings		\$ (18,350)
<b>Economic Development</b>	- Transfer financial contributions of economic development organizations to Cass County and private entities		\$ (148,764)
<b>Other</b>	+ State of North Dakota Highway Flex Funds (streets) - Pension adjustment to ADC to account for expected EE/EB contributions - Reduction in health insurance costs (plan modifications)	\$ 600,000	\$ (1,167,152)
<b>TOTAL (Continued)</b>		\$ 2,236,708	\$ (4,577,603)

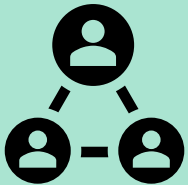


# Human Capital Adjustments



## Strategic Workforce Optimization

- Implement a permanent reduction of 9.8 approved FTEs by leveraging current vacancies.
- Includes an ongoing evaluation of future vacancies to assess necessity, explore alternative service delivery models and opportunities for consolidation.
- This is not a hiring freeze.



## Utility Departmental Structure

- Reallocating a portion of Engineering salary costs to Utility Fund Departments, aligning the service delivery costs with appropriate fund accounts.
- This adjustment is vital for accurately capturing all service-related costs within future utility rate development, supporting The City's commitment to ensuring that service charges comprehensively reflect all associated service delivery costs.



## Reclassify Mayor Position to Full-Time as of June 1, 2026

- Ensures appropriate compensation for the demanding work.
- Attracts a wider pool of qualified candidates who can dedicate themselves fully to the role without financial disincentives.
- Enables a more diverse range of individuals, particularly candidates who may have previously been deterred by the need to balance the mayoral duties with other employment.

# Human Capital Adjustments

DEPARTMENT	FTE CHANGE	PERMANENT REDUCTION OF EXISTING UNFILLED AUTHORIZED FTEs
Facilities	-4	Maintenance Attendants
Fargo Cass Public Health	-3.8	Public Health Nurse (1 FT & 1 PT) Home Health Aide Certified Medical Assistant
CommsGA	-1	Multimedia Producer
Planning	-1	Assistant Planner
	<b>-9.8</b>	<b>TOTAL PERMANENT REDUCTION OF EXISTING UNFILLED AUTHORIZED FTEs</b>
DEPARTMENT	FTE CHANGE	REALLOCATION / GRANT FUNDED
Fargo Cass Public Health <i>Harm Reduction</i>	-1.25	Team Lead (100%) & Program Coordinator (24%) Salary from General Fund to Opioid Settlement Money
Engineering	-4	Asst. City Engineer (50%) & Civil Engineer I (100%) to Storm Sewer Utility; Division Engineer (50%), Project Manager (100%) & Engineering Tech II (100%) to Street Light Utility
	<b>-5.25</b>	<b>TOTAL REALLOCATION / GRANT FUNDED</b>

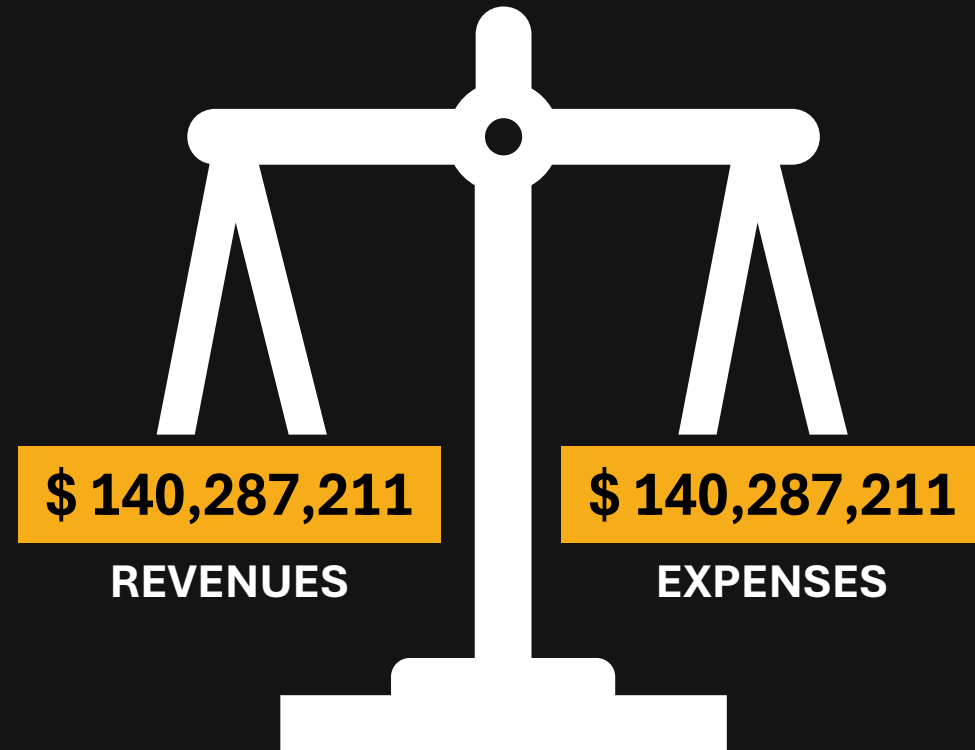


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# Column D: Balanced Budget

<div> <div> <div>THE CITY OF</div> <div>Fargo</div> <div>FAR MORE</div> </div> <div>COLUMN D</div> </div>	
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<b>PERSONNEL EXPENSE</b>	<b>\$ 105,440,856</b>
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Other Services	\$ 9,805,496
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<b>OPERATING EXPENSE</b>	<b>\$ 33,680,355</b>
<b>CAPITAL EXPENSE</b>	<b>\$ 1,166,000</b>
<b>TOTALS</b>	<b>\$ 140,287,211</b>
<b>BUDGET SHORTFALL</b>	<b>\$ -</b>

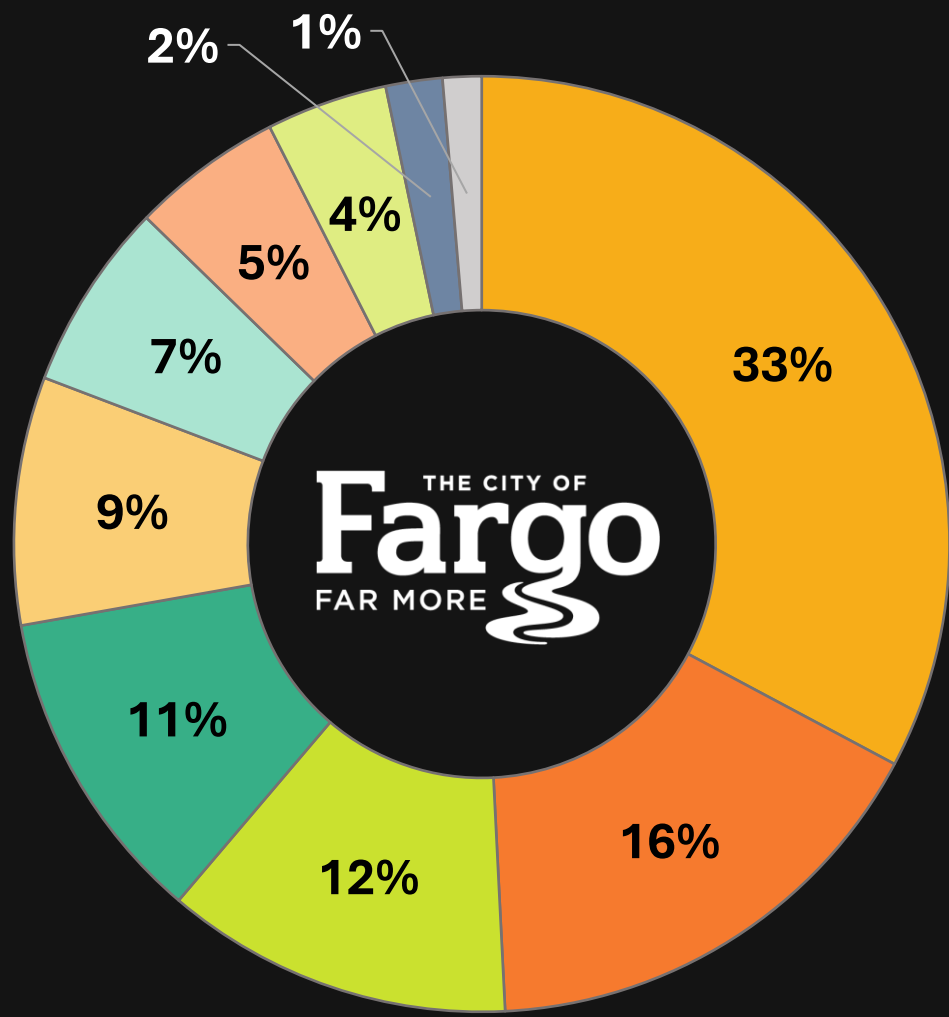




# 2026 Preliminary General Fund Expenses

EXPENSE CATEGORY	2025 APPROVED BUDGET	2026 PRELIMINARY BUDGET	PERCENTAGE OF TOTAL	CHANGE FROM 2025 APPROVED BUDGET TO PROPOSED 2026 BUDGET	
				\$	%
Salaries	\$ 70,961,137	\$ 76,600,341	54.60%	\$ 5,639,204	7.95%
Benefits	\$ 26,970,673	\$ 28,840,515	20.56%	\$ 1,869,842	6.93%
<b>PERSONNEL EXPENSES</b>	<b>\$ 97,931,810</b>	<b>\$ 105,440,856</b>	<b>75.16%</b>	<b>\$ 7,509,046</b>	<b>7.67%</b>
Other Services	\$ 10,623,318	\$ 9,805,496	6.99%	\$ (817,822)	-7.70%
Energy	\$ 2,243,658	\$ 2,228,618	1.59%	\$ (15,040)	-0.67%
Repairs & Maintenance	\$ 4,476,903	\$ 4,717,939	3.36%	\$ 241,036	5.38%
Supplies	\$ 3,659,627	\$ 3,543,492	2.53%	\$ (116,135)	-3.17%
Travel/Education	\$ 958,952	\$ 948,222	0.68%	\$ (10,730)	-1.12%
Professional / Admin	\$ 1,640,299	\$ 1,687,855	1.20%	\$ 47,556	2.90%
Other / Miscellaneous	\$ 1,742,752	\$ 1,737,102	1.24%	\$ (5,650)	-0.32%
Transfer Debt Serv & Other	\$ 8,857,329	\$ 9,011,631	6.42%	\$ 154,302	1.74%
<b>OPERATING EXPENSES</b>	<b>\$ 34,202,838</b>	<b>\$ 33,680,355</b>	<b>24.01%</b>	<b>\$ (522,483)</b>	<b>-1.53%</b>
<b>CAPITAL EXPENSES</b>	<b>\$ 210,304</b>	<b>\$ 1,166,000</b>	<b>0.83%</b>	<b>\$ 955,696</b>	<b>454.44%</b>
<b>TOTALS</b>	<b>\$ 132,344,952</b>	<b>\$ 140,287,211</b>	<b>100.00%</b>	<b>\$ 7,942,259</b>	<b>6.00%</b>

# 2026 Preliminary General Fund Revenues



	PROPERTY TAXES	\$46,005,858
	STATE SHARE REVENUES	\$23,017,946
	TRANSFERS IN ( <i>ALL OTHER</i> )	\$16,851,987
	CHARGES FOR SERVICES	\$15,428,910
	FRANCHISE FEES	\$12,022,424
	MISCELLANEOUS	\$9,119,153
	LICENSES & PERMITS	\$7,339,000
	TRANSFER IN – PSST ( <i>NEW</i> )	\$5,878,917
	FEDERAL GRANTS	\$2,744,309
	LOCAL GRANT REVENUES	\$1,878,707

# 475 Capital Fund



**\$825,000**

Fire Pumper Truck &  
Fire Ladder Truck



**\$283,000**

Plow Truck

**\$430,000**

Motor Grader

**\$170,000**

Tractor

**\$215,000**

Street Sweeper

**\$901,852**

Microsoft Office Licenses,  
Network Equipment, Computers

# Proposed Solid Waste Rate Changes

	Current Rate	Proposed Rate	Change
Residential Waste	\$ 9.00	<b>\$ 10.00</b>	\$ 1.00
Residential Recycling	\$ 4.00	<b>\$ 5.00</b>	\$ 1.00
Commercial Collection	\$ 131.69	<b>\$ 150.77</b>	\$ 19.08
Roll Off Collection	\$ 100.00	<b>\$ 120.00</b>	\$ 20.00
Landfill	\$ 51.00	<b>\$ 57.00</b>	\$ 6.00



**+\$2 Per Month**  
*For Residential Collection*





# The Mayor's Highlights

*By The Numbers*

**+3%**  
COLA

**+1.45%**

General Fund Increase  
Excluding Public  
Safety Sales Tax

**\$4,577,603**

Operating and Personnel  
Cost Reductions Based  
on Workshop Discussion

**\$2/month**

Residential  
Garbage &  
Recycling Rate  
Increase

**-9.8 FTEs**

Permanent  
Reduction  
of Unfilled  
Authorized FTEs



# Next Steps



# Next Steps



<b>April</b>	<b>Departmental Budget Requests Due to Finance</b>
<b>May 27, 2025</b>	<b>Public Safety Sales Tax Plan Approved by City Commission</b>
<b>May - June</b>	<b>Budget Team and Departments Meet to Discuss Departmental Requests</b>
<b>July 14, 2025</b>	<b>Budget Workshop</b>
<b>July 14 - August 4, 2025</b>	<b>Initial Review and Comment by Commissioners</b>
<b>August 4, 2025</b>	<b>The Mayor's Preliminary Budget Presentation</b> <i>(Special City Commission Meeting)</i>
<b>August 4, 2025</b>	<b>Approve Preliminary Budget and Set Public Hearing Date</b> <i>(Establishes the Ceiling/Not-to-Exceed)</i>
<b>August 11, 2025</b>	<b>Deadline to Forward Preliminary Budget Information to Cass County</b>
<b>August 31, 2025</b>	<b>Deadline for Cass County to Send Consolidated Budget Data and Property Owner Notification Mailings</b>
<b>September 15, 2025</b>	<b>Public Hearing on Preliminary Budget and Tax Levies</b> <i>(City Commission Meeting)</i>
<b>September 29, 2025</b>	<b>Approve Final Budget and Tax Levies</b>
<b>October 7, 2025</b>	<b>North Dakota Century Code Deadline for Budget Approval</b>



# Next Steps

**To approve the 2026 Preliminary Budget as presented this evening and to schedule the Public Hearing for the final budget for Monday, September 15, 2025 at 5:05 p.m.**





# 2026 Preliminary Budget