



THE REGULAR MONTHLY MEETING OF THE BOARD OF COMMISSIONERS OF THE PARK DISTRICT OF THE CITY OF FARGO WILL BE HELD ON **TUESDAY, AUGUST 05, 2025**, AT **5:30 P.M.** IN THE BOARD ROOM AT THE FARGO PARKS SPORTS CENTER AT 6100 38th STREET SOUTH, FARGO, WITH PRESIDENT VICKI DAWSON, PRESIDING. **Please note:** This is an in-person event and streamed virtually. Members of the public and media can view the live meeting at www.fargoparks.com/news/park-board-meeting-august-agenda-2025

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

Consent Agenda – approve the following:

- a. Minutes – 07/08/2025
- b. July Bills

Regular Agenda

1. Recognition of Audience/Public Comments
2. Director's Report
3. 2026 Preliminary Budget, Broc Lietz, presenter
4. Planning Committee Update; Commissioner Dawson, presenter
5. Adjourn

Individuals who wish to attend Park Board meetings but need special arrangements or would like to address the Board, please contact the Fargo Park District office at 499-6060 by noon on the Monday before the Board Meeting.

MINUTES OF THE REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF THE FARGO PARK DISTRICT OF July 8, 2025

The regular monthly meeting of the Board of Commissioners of the Park District of the City of Fargo was held on Tuesday, July 8, 2025, at 5:30 p.m. at the Fargo Park District office at 6100 38th Street South, Fargo, North Dakota and via Restream. Present at the meeting were Commissioners Aaron Hill, Joe Deutsch, Zoé Absey, Jerry Rostad and Vicki Dawson. Also present were: Susan Faus, Dave Bietz, Jane Gust, and attorney Jeff Gunkelman.

Election of Officers

Commissioner Zoé Absey nominated Commissioner Vicki Dawson as President and Commissioner Jerry Rostad as Vice President. Upon call of the roll, the nominations passed unanimously.

Approval of Agenda

Commissioner Aaron Hill moved and Commissioner Joe Deutsch seconded a motion to approve the agenda as presented. Upon call of the roll, the motion passed unanimously.

Approval of Consent Agenda

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

- (a) The minutes the June 10, 2025 meeting;
- (b) The June 2025 bills;
- (c) Approval of bid from ABM Equipment in the amount of \$228,209.00 for the Aerial Lift Truck;
- (d) Approval of bid from Plan-It-Geo in the amounts described in their bid for tree inventory project;
- (e) Approval of bid from Gateway Building Systems in the amount of \$207,175.00 for the 2025 Courts Plus siding project;
- (f) Approval of bid from Associated Pool Builders-Bismarck in the amount of \$339,000.00 for the Fargo South Pool Mechanical Replacement project; and
- (g) Approval of New Park Board orientation process;

Upon call of the roll, the motion passed unanimously.

Public Comments

Members of the public were afforded the opportunity to discuss issues with the Board.

Director's Report

Susan Faus presented this matter and provided an informational update to the Board on the respective departments. No action was taken on this matter.

Red River Zoo Presentation

Sally Mulvena, executive director of the Red River Zoo, presented to the Board about updates to the Red River Zoo and its partnership with the Park District. No action was taken on this matter.

Department Update – Fargo Parks Sports Center

Kali Mork presented this matter and provided an informational update to the Board on the on Fargo Park Sports Center. No action was taken on this matter.

Approval of Bank Resolution

Broc Lietz presented to the Board on this matter. It was noted that with the change in president and vice president of the Board, that the banking resolution needed to be updated.

Commissioner Jerry Rostad moved and Commissioner Aaron Hill seconded a motion to approve the Bank Resolution, as presented to the Board. Upon call of the roll, the motion passed unanimously.

Approval of 2024 Fargo Park District Audit

Broc Lietz and Luke Evanson presented to the Board on this matter. It was noted that this is an annual procedure that is done with the assistance of Eide Bailly. It was noted that the Park District received an unmodified opinion and that no internal control processes were identified as weaknesses. It was noted that all financial reports meet the reporting standards and regulatory requirements.

Commissioner Aaron Hill moved and Commissioner Zoé Absey seconded a motion to approve the 2024 Fargo Park District Audit, as presented to the Board. Upon call of the roll, the motion passed unanimously.

Approval Operational Expectations (OE-7) – Focus on Strategic Priorities

Susan Faus presented to the Board on this matter. It was noted that this policy was included as part of the overall governance policy in 2024. It was noted that the Commissioners would like to see slight modifications to the reporting process in future years to make the form more useable.

Commissioner Jerry Rostad moved and Commissioner Zoé Absey seconded a motion to approve Operational Expectations (OE-7) – Focus on Strategic Priorities, as presented to the Board. Upon call of the roll, the motion passed unanimously.

Governance Committee Update

Commissioner Hill presented to the Board updates from the previous Governance Committee meeting. No action was taken.

Planning Committee Update

Commissioner Dawson presented to the Board updates from the previous Governance Committee meeting. No action was taken.

At the conclusion of the above agenda items, a motion to adjourn was made and seconded, and upon unanimous consent the meeting adjourned at approximately 6:40 p.m.

Jeff Gunkelman, Kennelly Business Law, Clerk



MEMORANDUM

DATE: August 05, 2025

TO: Fargo Park Board Commissioners

FROM: Broc Lietz, Finance Director

RE: Agenda Item (3) – 2026 Preliminary Budget

The 2026 general fund preliminary budget is balanced with total revenues and expenditures of \$41,720,866.

Revenue Summary:

- **Property Tax:** Total property tax collection for 2026 is estimated at \$21,580,739. While this does represent an increase of \$1,314,663, the overall tax rate for the Fargo Park District is projected to decrease slightly by .05 of a mill. The total 2025 mill rate was 35.58 mills, while the proposed 2026 rate is 35.53 mills. The increase in tax revenue is primarily due to reallocation of capital project funds to the general fund (.5 mills) and estimated new growth in Fargo of 4.39%.
- **Charge for Services:** The previously approved rates for the 2026 budget reflect an increase in charge for services of \$422,905 compared to 2025.
- **Intergovernmental Income:** This line item comprises the state aid received as a pass through from the City of Fargo and grant income that we have been notified to receive in 2026, an increase of \$820,221 compared to 2025

Expense Summary:

- **Personnel Expenses:** The 2026 budget currently represents a 3.5% recommendation for compensation increases. The specifics of distribution (across the board, merit, market) are yet to be determined. Further, the preliminary budget represents a 10% increase in premium for health insurance and other employee benefits. Ongoing consultation with our benefits broker will finalize these costs prior to final budget approval in October.

Susan Faus, Executive Director
Park Board Commissioners – Zoë Absey * Vicki Dawson * Joe Deutsch * Aaron Hill * Jerry Rostad
Clerk-Jeff Gunkelman

Our Core Values: *Be Authentic * Be Bold * Be Collaborative

- **Administration Expense:** The increase in this line item is due mostly to the above-mentioned employee benefit changes, as those costs are carried exclusively in the finance department for the entire district. Further, there is an increase in purchased services \$(210,405) as the district continues to work through long-range plans and consultant services. There is also an increase in administration for scheduled equipment (\$180,000), a result of a strategic change in how the district purchases technology equipment. A portion of this will be offset by a reduction of this equipment in individual department budgets.
- **Park Maintenance:** Ongoing efforts for facility improvements and equipment replacements show an increase of \$1,133,263 in 2026 compared to 2025 budget.
- **Swimming Pools:** A reduction of (\$681,294) primarily a result of scheduled equipment being lower than 2025 as all pools were brought online and operational in 2025.
- **Transfer to Capital Projects Fund:** An increase of \$135,204 intended to be used annually to fund the CIP as presented to the Planning Committee.
- **Sale of Capital Assets:** The 2026 reduction (\$2,076,037) result of property sales closing in 2025 versus our normalized sale of assets annually.

Administration has notified Cass County of the Fargo Park District's budget hearing, scheduled for September 9, 2025, 6:00 p.m. With 2025 legislative changes, the preliminary budget is no longer required to be submitted to the county.

The preliminary budget does set our estimated tax rate for 2026, which will be noticed to the public prior to the September 9th budget hearing. The estimated property tax rate will decrease by .05 mills.

Although currently balanced, there is work to be done in the 2026 budget among departments and specific line items. Specifically, finalization of the employee benefits costs, compensation costs for full-time, regular part-time, and seasonal staff, and ongoing review of equipment purchases and improvements.

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

Thank you.

SAMPLE MOTION: I approve the 2026 Preliminary Budget, as presented.



PARK DISTRICT OF THE CITY OF FARGO

2026 Preliminary Budget Report

08.05.25 Park Board Meeting

Park District of the City of Fargo

2026 Budget

Table of Contents

Description	Page
Mill Levy Summary	1
Use of Mill Levy Taxes	2
General Fund Budget Summary	3
General Fund Revenues by Source and Expenditures by Function	4
General Fund Department Detail:	
Recreation	5
Events	6
Concessions	7
Golf Courses	8
Facilities	9
Fargo Parks Sports Center	10
Neighborhood Parks	11
Swimming Pools	12
Park Operations	13
Administration	14
Broadway Square	15
Forestry	16
Courts Plus Community Fitness	17
Insurance and Pension Funds	18
Debt Service Fund Budget Summary	19
Valley Senior Services Fund Budget Summary	20
Valley Senior Services Fund Budget Detail	21

PARK DISTRICT OF THE CITY OF FARGO

2026 Budget
Mill Levy Summary

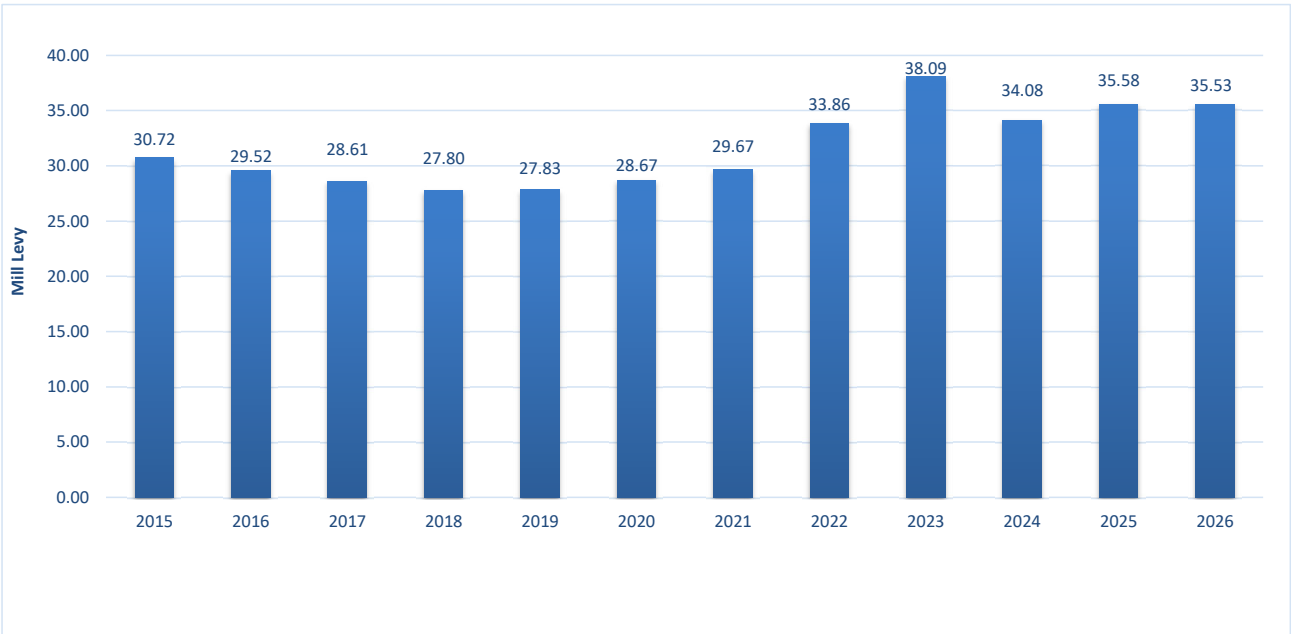
Description	2025 Final		2026 Estimated	
	Amount	Mill Levy	Amount	Mill Levy
General Fund - Parks	\$ 17,446,398	20.66	\$ 18,683,225	21.16
Park & Recreation Facilities	\$ 3,631,148	4.30	\$ 3,796,711	4.30
Debt Service Fund	\$ 8,968,090	10.62	\$ 8,891,267	10.07

Totals	\$ 30,045,635	35.58	\$ 31,371,203	35.53
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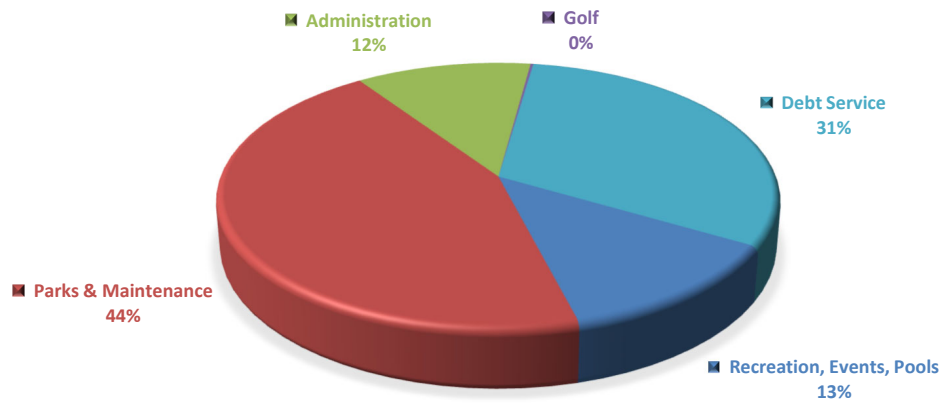
Actual/Estimated Value of 1.0 Mill	\$ 844,452	\$ 882,956
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Fargo Park District Mill Levy History 2016 to Proposed 2026 Levy

Year	Mill Levy	Change
2015	30.72	(0.02)
2016	29.52	(1.20)
2017	28.61	(0.91)
2018	27.80	(0.81)
2019	27.83	0.03
2020	28.67	0.84
2021	29.67	1.00
2022	33.86	4.19
2023	38.09	4.23
2024	34.08	(4.01)
2025	35.58	1.50
2026	35.53	(0.05)



**FARGO PARK DISTRICT
BUDGET 2026
USE OF MILL LEVY TAXES BY FUNCTION**



PARK DISTRICT OF THE CITY OF FARGO

2026 Budget

GENERAL FUND BUDGET SUMMARY

CASH BALANCE JANUARY 1, 2025	\$	17,220,643
REVISED 2025 REVENUES & TRANSFER		<u>30,099,330</u>
RESOURCES AVAILABLE FOR 2025	\$	47,319,972
REVISED 2025 EXPENDITURES & TRANSFERS		<u>(30,099,330)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026	\$	17,220,642
PROJECTED 2026 REVENUES & TRANSFERS		<u>41,720,866</u>
RESOURCES AVAILABLE FOR 2026	\$	58,941,508
PROJECTED 2026 EXPENDITURES		<u>(41,720,866)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026		17,220,642

PROJECTED 2026 REVENUES	\$	41,720,866
PROJECTED 2026 EXPENDITURES		<u>(41,720,866)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>(0)</u></u>

PARK DISTRICT OF THE CITY OF FARGO

2026 Budget

General Fund Revenues by Source and Expenditures by Function

	Actual 2024	Budgeted 2025	Preliminary Budget 2026
REVENUES			
Taxes	\$ 17,529,074	\$ 20,266,076	\$ 21,580,739
Charges for Services	11,540,910	13,378,322	13,801,227
Intergovernmental	4,841,447	4,104,779	4,925,000
Interest Income	3,094,466	657,652	875,000
Miscellaneous	464,399	29,890	538,900
TOTAL REVENUES	\$ 37,470,296	\$ 38,436,718	\$ 41,720,866
EXPENDITURES			
Recreation	\$ 1,494,218	\$ 1,904,089	\$ 1,862,762
Events	603,945	734,072	847,926
Concessions	718,310	922,716	1,130,185
Golf	4,402,734	4,631,098	5,051,522
Facilities	1,145,162	1,164,537	1,236,154
Fargo Parks Center	934,196	2,707,345	2,828,286
Neighborhood Parks	1,223,216	900,045	1,139,003
Swimming Pools	1,256,314	1,911,624	1,230,330
Park Maintenance	8,490,595	9,738,977	10,872,240
Administration	9,407,735	7,552,181	9,108,297
Broadway Square	203,185	145,889	240,000
Forestry	1,530,230	1,759,735	1,755,205
Courts Plus	2,502,974	2,679,410	2,598,752
TOTAL EXPENDITURES	\$ 33,912,814	\$ 36,751,718	\$ 39,900,662
Revenue Over (Under) Expenditures	\$ 3,557,482	\$ 1,685,000	\$ 1,820,204
OTHER FINANCING SOURCES (USES)			
Transfer to Capital Projects Fund	\$ (1,644,621)	\$ (1,760,000)	\$ (1,895,204)
Sale of Capital Assets	\$ 2,151,037	\$ 75,000	\$ 75,000
Bond/Lease Proceeds	-	-	-
Proceeds from subscription IT assets	38,060	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 544,476	\$ (1,685,000)	\$ (1,820,204)
Net Change in Fund Balances	\$ 4,101,958	\$ 0	\$ (0)
CASH BALANCE, BEGINNING OF YEAR	\$ 13,118,685	\$ 17,220,643	\$ 17,220,642
ESTIMATED CASH BALANCE-END OF YEAR	\$ 17,220,643	\$ 17,220,643	\$ 17,220,642

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
RECREATION				
Revenues				
01.01.68.4010.00	ADMISSIONS	\$5,322.00	\$4,800.00	\$8,000.00
01.01.**.4060.**	MERCHANDISE SALES	\$2,018.00	\$1,795.00	\$3,640.00
01.01.90.4065.00	BEER PERMIT FEES	\$10,575.00	\$13,000.00	\$10,000.00
01.01.**.4320.**	PROGRAM INCOME	\$581,218.76	\$680,837.00	\$627,481.00
01.01.**.4620.**	PICTURES	\$3,411.93	\$33,150.00	\$2,750.00
01.01.**.4670.**	SPONSORSHIP/DONATIONS	\$12,500.01	\$34,200.00	\$7,100.00
01.01.**.4672.**	ADVERTISING REVENUE	\$121,529.71	\$134,555.00	\$136,773.00
01.01.**.4675.**	FOUNDATION DONATIONS	\$56,740.19	\$0.00	\$30,000.00
01.01.90.4700.00	MISCELLANEOUS REVENUE	\$0.00	\$1,000.00	\$0.00
Total Revenues		\$793,315.60	\$903,337.00	\$825,744.00
Expenses				
Personnel				
01.01.**.5100.**	FULL TIME COMPENSATION	\$735,450.89	\$805,383.50	\$844,859.00
01.01.01.5105.00	COMMISSION	\$29,115.48	\$11,000.00	\$47,177.00
01.01.**.5200.**	PART TIME COMPENSATION	\$407,234.25	\$519,624.05	\$502,251.00
01.01.90.5540.00	UNEMPLOYMENT	\$923.54	\$1,000.00	\$0.00
Total Personnel		1,172,724.16	1,337,007.55	1,394,287.00
Operating Expenses				
01.01.**.6010.**	BANK FEES	\$79,299.65	\$75,000.00	\$80,081.00
01.01.90.6015.00	BAD DEBT EXPENSE	\$0.00	\$0.00	\$0.00
01.01.**.6030.**	PROMOTION/ADVERTISING	\$8,003.89	\$14,194.00	\$15,295.00
01.01.**.6050.**	MILEAGE	\$12,791.08	\$13,850.00	\$16,600.00
01.01.**.6070.**	COMPUTER SERVICE FEES	\$37,082.93	\$50,500.00	\$102,271.00
01.01.**.6090.**	RECURRING MAINTENANCE	\$3,761.18	\$8,100.00	\$1,390.00
01.01.**.6100.**	GENERAL SUPPLIES	\$5,386.24	\$9,700.00	\$1,100.00
01.01.**.6115.**	UNIFORMS	\$3,856.34	\$5,776.00	\$5,035.00
01.01.01.6125.00	SOLD ADVERTISING EXPENSES	\$26,980.65	\$46,491.00	\$28,360.00
01.01.**.6130.**	MEALS & MEETINGS	\$28.00	\$100.00	\$1,300.00
01.01.**.6140.**	MERCHANDISE RESALE	\$1,546.00	\$843.75	\$2,200.00
01.01.90.6150.00	OFFICE SUPPLIES	\$573.03	\$1,000.00	\$1,000.00
01.01.**.6170.**	PRINTING	\$282.72	\$2,500.00	\$900.00
01.01.**.6180.**	PURCHASED SERVICES	\$4,930.00	\$25,680.00	\$9,400.00
01.01.**.6200.**	PROGRAM EXPENSES	\$111,917.74	\$253,711.90	\$174,710.00
01.01.**.6220.**	REC EXPENSES - YOUTH	\$0.00	\$0.00	\$0.00
01.01.**.6230.**	SALES TAX	\$1,110.63	\$485.00	\$1,498.00
01.01.**.6240.**	TELEPHONE/INTERNET	\$5,304.35	\$600.00	\$7,735.00
01.01.**.6245.**	PROFESSIONAL DEVELOPMENT	\$11,412.71	\$29,550.00	\$13,400.00
01.01.**.6250.**	TRAVEL	\$238.00	\$500.00	\$1,200.00
01.01.64.6260.00	ELECTRIC	\$0.00	\$0.00	\$0.00
01.01.16.6350.00	RENT	\$0.00	\$0.00	\$0.00
01.01.**.6355.**	FPD FACILITY RENTAL CHARGES	\$0.00	\$0.00	\$0.00
01.01.**.6380.**	MISC EXPENSE	\$0.00	\$300.00	\$0.00
01.01.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$0.00	\$0.00	\$0.00
01.01.**.6420.**	REPAIR MOBILE	\$0.00	\$200.00	\$0.00
01.01.50.6425.15	EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00
01.01.92.6455.00	NDRPA FEE	\$0.00	\$12,500.00	\$0.00
01.01.90.6480.00	POSTAGE	\$0.00	\$500.00	\$1,000.00
Total		\$314,505.14	\$552,081.65	\$464,475.00
Capital/Transfer/Debt				
01.01.90.7020.00	RECREATION EQUIPMENT	\$599.80	\$10,000.00	\$0.00
01.01.70.7075.00	FOUNDATION DONATION EXPENSES	\$284.48	\$0.00	\$0.00
01.01.90.7080.00	UNSCHEDULED RECREATION EQUIP	\$6,104.08	\$5,000.00	\$4,000.00
01.01.90.7800.00	TRANSFER TO FD 40	\$0.00	\$10,000.00	\$0.00
Total Capital/Transfer/Debt		6,988.36	25,000.00	4,000.00
Total Expenses		1,494,217.66	1,914,089.20	1,862,762.00
Total Recreation		(700,902.06)	(1,010,752.20)	(1,037,018.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
<u>EVENTS</u>				
Revenues				
01.05.**.4010.**	ADMISSIONS	\$31,730.00	\$54,900.00	\$23,400.00
01.05.**.4060.**	MERCHANDISE SALES	\$6,520.00	\$0.00	\$0.00
01.05.**.4100.**	EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00
01.05.**.4320.**	PROGRAM INCOME	\$8,473.54	\$13,107.00	\$46,342.00
01.05.**.4605.**	VENDOR IN THE PARK PERMIT FEE	\$0.00	\$0.00	\$0.00
01.05.**.4620.**	VENDOR FEES	\$34,722.81	\$29,775.00	\$34,275.00
01.05.**.4670.**	SPONSORSHIP/DONATIONS	\$17,678.50	\$54,312.00	\$51,000.00
01.05.**.4671.**	GRANT REVENUE	\$0.00	\$0.00	\$0.00
01.05.**.4680.**	CULTURAL ARTS CLASS/PROGRAM	\$0.00	\$0.00	\$0.00
01.05.**.4700.**	MISC INCOME	\$37.25	\$0.00	\$2,500.00
Total Revenues		\$99,162.10	\$152,094.00	\$157,517.00
Expenses				
Personnel				
01.05.01.5100.00	FULL TIME COMPENSATION	\$261,311.69	\$274,274.32	\$278,303.00
01.05.**.5200.**	PART TIME COMPENSATION	\$57,100.58	\$107,607.50	\$109,708.00
Total Personnel		318,412.27	381,881.82	388,011.00
Operating Expenses				
01.05.**.6010.**	BANK FEES	\$3,330.67	\$0.00	\$445.00
01.05.**.6030.**	PROMOTION/ADVERTISING	\$59,974.41	\$68,400.00	\$75,850.00
01.05.01.6050.00	MILEAGE	\$4,484.65	\$4,000.00	\$4,000.00
01.05.01.6070.00	COMPUTER SERVICE FEES	\$3,743.71	\$5,000.00	\$3,800.00
01.05.**.6090.**	RECURRING MAINTENANCE	\$4,336.90	\$2,500.00	\$11,290.00
01.05.**.6100.**	GENERAL SUPPLIES	\$576.84	\$1,000.00	\$2,000.00
01.05.**.6110.**	INSURANCE	\$0.00	\$0.00	\$0.00
01.05.**.6115.**	UNIFORMS	\$2,367.00	\$1,000.00	\$1,490.00
01.05.**.6130.**	MEALS & MEETINGS	\$360.45	\$100.00	\$550.00
01.05.**.6140.**	MERCHANDISE RESALE	\$0.00	\$0.00	\$0.00
01.05.01.6150.00	OFFICE SUPPLIES	\$1,557.02	\$1,000.00	\$2,000.00
01.05.**.6170.**	PRINTING	\$2,645.80	\$18,575.00	\$12,150.00
01.05.01.6175.01	RECRUITMENT	\$0.00	\$0.00	\$0.00
01.05.**.6180.**	PURCHASED SERVICES	\$8,045.70	\$9,000.00	\$13,300.00
01.05.**.6200.**	PROGRAM/EVENT EXPENSES	\$177,007.68	\$218,115.00	\$293,114.00
01.05.**.6230.**	SALES TAX	\$1,705.57	\$0.00	\$186.00
01.05.01.6240.00	TELEPHONE/INTERNET	\$3,062.82	\$0.00	\$1,940.00
01.05.**.6245.**	PROFESSIONAL DEVELOPMENT	\$8,521.44	\$14,500.00	\$17,200.00
01.05.**.6380.**	MISC EXPENSE	\$1,668.20	\$9,000.00	\$3,000.00
01.05.**.6450.**	DONATIONS	\$1,678.50	\$0.00	\$0.00
Total		\$285,067.36	352,190.00	442,315.00
Capital/Transfer/Debt				
01.05.01.7020.00	SCHEDULED EQUIPMENT	\$465.75	\$0.00	\$12,600.00
01.05.01.7080.00	UNSCHEDULED EQUIPMENT	\$0.00	\$0.00	\$5,000.00
Total		\$465.75	\$0.00	\$17,600.00
Total		603,945.38	734,071.82	847,926.00
Total Events		(504,783.28)	(581,977.82)	(690,409.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
CONCESSIONS				
Revenues				
01.08.**.4060.**	FOOD SALES	\$508,817.00	\$937,770.00	\$1,112,610.00
01.08.65.4063.00	INTERNAL CATERING	\$7,503.11	\$0.00	\$12,000.00
01.08.65.4065.00	CATERING - TAXABLE	\$6,538.25	\$0.00	\$30,000.00
01.08.85.4670.00	SPONSORSHIP/DONATIONS	\$15,000.00	\$15,000.00	\$0.00
Total Revenues		\$537,858.36	952,770.00	\$1,154,610.00
Expenses				
Personnel				
01.08.85.5100.00	FULL TIME COMPENSATION	\$239,749.27	\$233,937.20	\$241,458.00
01.08.**.5200.**	PART TIME COMPENSATION	\$163,522.01	\$268,944.00	\$314,908.00
Total Personnel		403,271.28	502,881.20	556,366.00
Operating				
01.08.**.6010.**	BANK FEES	\$8,205.46	\$4,500.00	\$8,287.00
01.08.65.6030.00	PROMOTION/ADVERTISING	\$0.00	\$0.00	\$0.00
01.08.85.6050.00	MILEAGE	\$129.31	\$1,500.00	\$1,000.00
01.08.85.6070.00	COMPUTER SERVICE FEES	\$2,097.88	\$2,000.00	\$1,000.00
01.08.**.6090.**	RECURRING MAINTENANCE	\$200.00	\$1,020.00	\$390.00
01.08.**.6100.**	GENERAL SUPPLIES	\$11,735.48	\$8,100.00	\$11,800.00
01.08.85.6115.00	UNIFORMS	\$1,421.70	\$1,000.00	\$1,000.00
01.08.85.6130.00	MEALS & MEETINGS	\$106.29	\$100.00	\$400.00
01.08.**.6140.**	COGS - FOOD	\$210,213.11	\$278,645.00	\$351,230.00
01.08.85.6145.00	CONCESSION WASTE	\$24,584.36	\$18,000.00	\$24,000.00
01.08.**.6230.**	SALES TAX	\$27,644.28	\$43,720.00	\$66,042.00
01.08.85.6240.00	TELEPHONE/INTERNET	\$5,676.00	\$0.00	\$6,000.00
01.08.85.6245.00	PROFESSIONAL DEVELOPMENT	\$300.41	\$6,000.00	\$4,000.00
01.08.85.6270.00	GAS/OIL	\$2,246.16	\$2,000.00	\$3,000.00
01.08.**.6380.**	MISC EXPENSE	\$3,290.75	\$250.00	\$1,870.00
01.08.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$2,940.13	\$1,000.00	\$0.00
01.08.85.6420.00	REPAIR MOBILE	\$1,855.95	\$0.00	\$1,800.00
Total Operating		302,647.27	367,835.00	481,819.00
Capital/Transfer/Debt				
01.08.85.7020.00	SCHEDULED EQUIPMENT	\$2,408.02	\$37,000.00	\$72,000.00
01.08.**.7080.**	UNSCHEDULED EQUIPMENT	\$9,983.29	\$15,000.00	\$20,000.00
Total Capital/Transfer/Debt		12,391.31	52,000.00	92,000.00
Total Expenses		718,309.86	922,716.20	1,130,185.00
Total Concessions		(180,451.50)	30,053.80	24,425.00

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
GOLF COURSES				
Revenues				
01.10.**.4340.**	RENTAL INCOME	\$155,898.06	\$161,200.00	\$163,200.00
01.10.46.4380.00	POP MACHINES	\$670.24	\$0.00	\$0.00
01.10.**.4460.**	GREEN FEES	\$1,907,018.44	\$1,843,786.32	\$1,973,029.00
01.10.**.4480.**	SEASON TICKETS	\$1,227,559.62	\$1,282,783.00	\$1,207,000.00
01.10.**.4500.**	GAS GOLF CARTS	\$945,120.07	\$982,697.00	\$983,417.00
01.10.**.4540.**	DRIVING RANGE	\$461,660.48	\$433,448.00	\$462,200.00
01.10.20.4660.00	INSURANCE CLAIMS	\$3,373.32	\$0.00	\$0.00
01.10.**.4672.**	ADVERTISING REVENUE	\$11,225.70	\$9,880.00	\$28,650.00
01.10.**.4700.**	MISC INCOME	\$28,343.06	\$0.00	\$183,400.00
Total Revenues		\$4,740,868.99	4,713,794.32	\$5,000,896.00
Expenses				
Personnel				
01.10.**.5100.**	FULL TIME COMPENSATION	\$926,913.85	\$932,708.89	\$1,009,409.00
01.10.**.5200.**	PART TIME COMPENSATION	\$968,521.97	\$915,692.00	\$938,200.00
01.10.**.5540.**	UNEMPLOYMENT	\$1,259.67	\$0.00	\$0.00
Total Personnel		1,896,695.49	\$1,848,400.89	\$1,947,609.00
Operating Expenses				
01.10.**.6010.**	BANK FEES	\$143,741.47	\$147,818.00	\$145,180.00
01.10.**.6030.**	PROMOTION/ADVERTISING	\$44,338.15	\$65,779.00	\$50,000.00
01.10.**.6050.**	MILEAGE	\$2,257.56	\$2,500.00	\$4,700.00
01.10.**.6070.**	COMPUTER SERVICE FEES	\$78,636.18	\$83,875.00	\$72,450.00
01.10.**.6090.**	RECURRING MAINTENANCE	\$46,156.67	\$41,300.00	\$47,000.00
01.10.**.6100.**	GENERAL SUPPLIES	\$38,881.35	\$35,450.00	\$66,600.00
01.10.**.6110.**	INSURANCE	\$0.00	\$1,200.00	\$0.00
01.10.**.6115.**	UNIFORMS	\$3,747.22	\$3,600.00	\$6,800.00
01.10.**.6150.**	OFFICE SUPPLIES	\$3,345.05	\$3,900.00	\$5,050.00
01.10.**.6170.**	PRINTING	\$11,805.34	\$9,900.00	\$12,850.00
01.10.**.6180.**	PURCHASED SERVICES	\$19,500.00	\$25,000.00	\$54,000.00
01.10.**.6190.**	RANGE BALLS	\$20,206.25	\$15,800.00	\$29,500.00
01.10.**.6230.**	SALES TAX	\$318,618.69	\$309,104.00	\$319,416.00
01.10.**.6240.**	TELEPHONE/INTERNET	\$23,404.16	\$26,650.00	\$26,350.00
01.10.**.6245.**	PROFESSIONAL DEVELOPMENT	\$18,558.20	\$32,525.00	\$49,250.00
01.10.**.6260.**	ELECTRIC	\$109,506.43	\$115,000.00	\$117,719.00
01.10.**.6270.**	GAS & OIL	\$82,489.61	\$112,000.00	\$98,000.00
01.10.**.6280.**	HEAT	\$23,234.76	\$34,700.00	\$24,977.00
01.10.**.6300.**	TOOLS MECHANICS	\$3,755.86	\$2,000.00	\$3,500.00
01.10.**.6320.**	WATER & CITY UTILITIES	\$56,090.84	\$55,150.00	\$60,299.00
01.10.**.6330.**	GOLF CART RENTAL	\$287,749.37	\$295,146.00	\$304,948.00
01.10.50.6350.00	BUILDING RENT	\$41,324.28	\$45,000.00	\$41,324.00
01.10.**.6360.**	IRRIGATION REPAIR	\$28,649.51	\$44,500.00	\$48,000.00
01.10.**.6380.**	MISC EXPENSE	\$2,315.19	\$150.00	\$500.00
01.10.**.6390.**	FERTILIZERS	\$180,785.11	\$239,000.00	\$232,000.00
01.10.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$71,371.10	\$108,700.00	\$98,000.00
01.10.**.6420.**	REPAIR MOBILE	\$93,377.14	\$86,900.00	\$98,000.00
01.10.**.6425.**	EQUIPMENT RENTAL	\$5,380.90	\$5,500.00	\$4,200.00
01.10.40.6480.00	POSTAGE	\$0.00	\$0.00	\$100.00
Total Operating Expenses		\$1,759,226.39	\$1,948,147.00	\$2,020,713.00
Capital/Transfers/Debt				
01.10.**.7020.**	SCHEDULED EQUIPMENT	\$713,098.39	\$813,300.00	\$418,700.00
01.10.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEN	\$33,713.99	\$21,250.00	\$583,500.00
01.10.**.7620.**	BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$81,000.00
Total Capital/Transfers/Debt		746,812.38	834,550.00	1,083,200.00
Total Expenses		4,402,734.26	4,631,097.89	5,051,522.00
Total Golf Courses		338,134.73	82,696.43	(50,626.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
FACILITIES				
Revenues				
01.15.**.4010.**	ADMISSIONS	\$8,666.25	\$3,250.00	\$4,600.00
01.15.**.4060.**	MERCHANDISE SOLD	\$301.00	\$300.00	\$300.00
01.15.**.4080.**	DRY FLOOR RENTAL	\$99,133.25	\$116,600.00	\$91,100.00
01.15.**.4140.**	ICE RENTAL	\$382,394.55	\$335,000.00	\$350,000.00
01.15.**.4340.**	RENTAL FEES	\$83,617.60	\$39,750.00	\$70,300.00
01.15.**.4380.**	POP MACHINES	\$3,473.67	\$5,100.00	\$4,500.00
01.15.**.4560.**	SKATE SHARPENING	\$338.00	\$700.00	\$300.00
01.15.**.4620.**	VENDOR FEES	\$550.00	\$0.00	\$400.00
01.15.**.4700.**	MISC. INCOME	\$1,976.88	\$2,500.00	\$2,500.00
Total Revenues		580,451.20	503,200.00	524,000.00
Expenses				
Personnel				
01.15.**.5100.**	FULL TIME COMPENSATION	\$131,672.88	\$147,426.72	\$174,555.00
01.15.**.5200.**	PART TIME COMPENSATION	\$174,616.10	\$180,810.00	\$198,520.00
Total Personnel		306,288.98	328,236.72	373,075.00
Operations				
01.15.**.6010.**	BANK FEES	\$310.96	\$100.00	\$314.00
01.15.12.6050.00	MILEAGE	\$255.27	\$250.00	\$0.00
01.15.**.6070.**	COMPUTER SERVICE FEES	\$3,405.97	\$4,900.00	\$3,000.00
01.15.**.6090.**	RECURRING MAINTENANCE	\$36,299.89	\$36,000.00	\$47,000.00
01.15.**.6100.**	GENERAL SUPPLIES	\$20,803.43	\$22,000.00	\$20,000.00
01.15.**.6115.**	UNIFORMS	\$1,189.70	\$1,650.00	\$1,500.00
01.15.16.6140.00	MERCHANDISE RESALE	\$278.40	\$300.00	\$500.00
01.15.**.6150.**	OFFICE SUPPLIES	\$373.23	\$600.00	\$500.00
01.15.**.6180.**	PURCHASED SERVICES	\$10,291.80	\$0.00	\$0.00
01.15.**.6230.**	SALES TAX	\$649.35	\$450.00	\$652.00
01.15.**.6240.**	TELEPHONE/INTERNET	\$18,994.65	\$14,500.00	\$15,500.00
01.15.16.6245.00	PROFESSIONAL DEVELOPMENT	\$1,000.00	\$0.00	\$0.00
01.15.**.6260.**	ELECTRIC	\$205,315.52	\$234,000.00	\$216,554.00
01.15.**.6270.**	GAS/OIL	\$3,857.23	\$7,500.00	\$6,000.00
01.15.**.6280.**	HEAT	\$82,938.47	\$104,000.00	\$63,779.00
01.15.**.6300.**	SHOP TOOLS	\$4,393.25	\$1,550.00	\$0.00
01.15.**.6320.**	WATER & CITY UTILITIES	\$36,743.48	\$32,000.00	\$37,280.00
01.15.**.6380.**	MISC EXPENSE	\$91.94	\$3,000.00	\$0.00
01.15.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$180,709.41	\$97,000.00	\$105,000.00
01.15.**.6420.**	REPAIR MOBILE	\$9,827.83	\$7,500.00	\$7,000.00
Total		\$617,729.78	\$567,300.00	\$524,579.00
Capital/Transfers/Debt				
01.15.**.7020.**	SCHEDULED EQUIPMENT	\$141,183.33	\$240,500.00	\$20,000.00
01.15.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEM	\$28,102.77	\$8,500.00	\$8,500.00
01.15.**.7620.**	BUILDING IMPROVEMENTS	\$51,857.52	\$20,000.00	\$310,000.00
Total Capital/Transfers/Debt		221,143.62	269,000.00	338,500.00
Total Expenses		1,145,162.38	1,164,536.72	1,236,154.00
Total Facilities		(564,711.18)	(661,336.72)	(712,154.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
FARGO PARKS CENTER				
Revenues				
01.16.**.4010.**	ADMISSIONS	\$29,991.50	\$134,132.50	\$228,298.00
01.16.**.4060.**	MERCHANDISE SOLD	\$0.00	\$2,500.00	\$3,880.00
01.16.30.4065.00	BEER PERMIT FEES	\$0.00	\$2,500.00	\$500.00
01.16.**.4340.**	RENTAL FEES	\$400,650.89	\$1,486,290.40	\$1,804,523.00
01.16.01.4380.00	POP/VENDING MACHINES	\$110.81	\$0.00	\$0.00
01.16.15.4560.00	SKATE SHARPENING	\$0.00	\$250.00	\$250.00
01.16.01.4620.00	VENDOR FEES	\$46.00	\$0.00	\$1,210.00
01.16.01.4700.00	MISCELLANEOUS REVENUE	\$1,058.74	\$207,500.00	\$0.00
Total Revenues		431,857.94	1,833,172.90	2,038,661.00
Expenses				
Personnel				
01.16.01.5100.00	FULL TIME COMPENSATION	\$457,212.66	\$868,302.55	\$864,992.00
01.16.**.5200.**	PART TIME COMPENSATION	\$60,167.49	\$553,516.00	\$598,579.00
Total Personnel		517,380.15	1,421,818.55	1,463,571.00
Operations				
01.16.01.6010.01	BANK FEES	\$0.00	\$1,996.99	\$0.00
01.16.01.6030.00	PROMOTION/ADVERTISING	\$14,780.13	\$54,000.00	\$51,000.00
01.16.01.6050.00	MILEAGE	\$610.44	\$600.00	\$710.00
01.16.01.6070.00	COMPUTER SERVICE FEES	\$37,040.28	\$46,405.46	\$42,883.00
01.16.**.6090.**	RECURRING MAINTENANCE	\$15,296.72	\$89,920.00	\$254,067.00
01.16.**.6100.**	GENERAL SUPPLIES	\$24,433.15	\$139,695.00	\$110,475.00
01.16.01.6115.00	UNIFORMS	\$5,865.11	\$7,200.00	\$7,400.00
01.16.01.6130.00	MEALS & MEETINGS	\$301.12	\$2,200.00	\$2,700.00
01.16.**.6140.**	MERCHANDISE RESALE	\$0.00	\$2,000.00	\$2,620.00
01.16.01.6150.00	OFFICE SUPPLIES	\$683.44	\$2,500.00	\$1,700.00
01.16.01.6180.00	PURCHASED SERVICES	\$35,826.25	\$85,000.00	\$84,940.00
01.16.**.6230.**	SALES TAX	\$238.60	\$9,532.51	\$9,473.00
01.16.01.6240.00	TELEPHONE/INTERNET	\$3,651.81	\$5,762.64	\$8,166.00
01.16.01.6245.00	PROFESSIONAL DEVELOPMENT	\$5,524.76	\$17,975.26	\$41,570.00
01.16.01.6250.00	TRAVEL	\$0.00	\$950.00	\$500.00
01.16.**.6260.**	ELECTRIC	\$235,108.56	\$548,346.05	\$428,598.00
01.16.01.6270.00	GAS/OIL	\$50.53	\$5,000.00	\$7,506.00
01.16.**.6280.**	HEAT	\$25,381.97	\$139,439.64	\$241,491.00
01.16.01.6300.00	SHOP TOOLS	\$579.86	\$1,000.00	\$500.00
01.16.**.6320.**	WATER & CITY UTILITIES	\$7,490.03	\$68,442.62	\$24,301.00
01.16.01.6380.00	MISC EXPENSE	\$1,149.44	\$560.00	\$65.00
01.16.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$1,342.70	\$35,000.00	\$31,600.00
01.16.**.6420.**	REPAIR MOBILE	\$1,460.91	\$5,500.00	\$4,200.00
Total Operations		416,815.81	1,269,026.17	1,356,465.00
Capital/Transfers/Debt				
01.16.01.7020.00	SCHEDULED EQUIPMENT	\$0.00	\$2,500.00	\$0.00
01.16.**.7080.**	UNSCHEDULED EQUIPMENT	\$0.00	\$14,000.00	\$8,250.00
Total Capital/Transfers/Debt		-	16,500.00	8,250.00
Total Expenses		934,195.96	2,707,344.72	2,828,286.00
Total FARGO PARKS CENTER		(502,338.02)	(874,171.82)	(789,625.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

			Actual 2024	Budget 2025	Preliminary Budget 2026
NEIGHBORHOOD PARKS					
Revenues					
01.20.**.4040.**	CAMPERS		\$188,208.50	\$190,000.00	\$190,000.00
01.20.19.4060.00	CONCESSION SALES		\$2,716.00	\$4,000.00	\$3,000.00
01.20.**.4100.**	EQUIPMENT RENTAL		\$29,256.00	\$43,500.00	\$43,000.00
01.20.**.4340.**	RENTAL INCOME - GENERAL		\$81,582.40	\$75,000.00	\$70,000.00
01.20.**.4380.**	POP MACHINES		\$110.53	\$0.00	\$0.00
01.20.**.4600.**	SHELTERS		\$94,112.00	\$84,100.00	\$89,000.00
01.20.**.4620.**	VENDOR IN THE PARK FEES		\$3,604.86	\$1,500.00	\$3,000.00
01.20.**.4660.**	INSURANCE CLAIMS		\$59,846.00	\$0.00	\$0.00
01.20.36.4671.00	GRANT REVENUE		\$4,000.00	\$0.00	\$0.00
01.20.**.4672.**	ADVERTISING REVENUE		\$184.59	\$1,000.00	\$500.00
01.20.**.4700.**	MISC INCOME		\$810.00	\$300.00	\$500.00
Total Revenues			464,430.88	399,400.00	399,000.00
Expenses					
Personnel					
01.20.**.5200.**	PART TIME COMPENSATION		\$220,554.59	\$327,195.00	\$263,757.00
01.20.**.5540.**	UNEMPLOYMENT		\$4,365.91	\$0.00	\$0.00
Total Personnel			224,920.50	327,195.00	263,757.00
Operations					
01.20.**.6010.**	BANK FEES		\$0.00	\$1,000.00	\$0.00
01.20.**.6030.**	PROMOTION/ADVERTISING		\$0.00	\$500.00	\$0.00
01.20.**.6070.**	COMPUTER SERVICE FEES		\$796.00	\$2,500.00	\$2,500.00
01.20.**.6090.**	RECURRING MAINTENANCE		\$58,563.42	\$48,950.00	\$56,800.00
01.20.**.6100.**	GENERAL SUPPLIES		\$32,086.89	\$22,250.00	\$15,550.00
01.20.**.6115.**	UNIFORMS		\$0.00	\$500.00	\$0.00
01.20.01.6125.00	SOLD ADVERTISING EXPENSES		\$0.00	\$1,000.00	\$0.00
01.20.19.6140.00	MERCHANDISE RESALE		\$1,173.45	\$3,500.00	\$1,500.00
01.20.**.6150.**	OFFICE SUPPLIES		\$19.36	\$200.00	\$0.00
01.20.**.6170.**	PRINTING		\$395.00	\$0.00	\$1,000.00
01.20.**.6230.**	SALES TAX		\$15,432.97	\$18,500.00	\$15,472.00
01.20.**.6240.**	TELEPHONE/INTERNET		\$18,317.90	\$11,000.00	\$10,750.00
01.20.**.6260.**	ELECTRIC		\$165,945.27	\$86,600.00	\$78,480.00
01.20.**.6280.**	HEAT		\$8,929.40	\$10,500.00	\$7,658.00
01.20.22.6290.00	YUNKER FARM UTILITES		\$5,766.00	\$10,000.00	\$6,198.00
01.20.**.6300.**	TOOLS		\$2,323.33	\$1,000.00	\$0.00
01.20.01.6310.00	PARK SIGNAGE		\$56,285.20	\$0.00	\$0.00
01.20.**.6320.**	WATER & CITY UTILITIES		\$220,869.45	\$119,350.00	\$125,069.00
01.20.01.6325.00	LANDFILL FEES		\$23,824.14	\$20,000.00	\$24,000.00
01.20.**.6350.**	RENTAL		\$10,860.57	\$11,000.00	\$14,019.00
01.20.**.6360.**	IRRIGATION REPAIR		\$26,537.03	\$3,200.00	\$0.00
01.20.**.6380.**	MISC EXPENSE		\$116.04	\$0.00	\$0.00
01.20.**.6390.**	NURSERY		\$27,674.72	\$0.00	\$0.00
01.20.**.6410.**	REPAIR FACILITY & EQUIPMENT		\$230,749.64	\$163,300.00	\$152,500.00
01.20.01.6412.00	PAINT & REFURBISH		\$73.69	\$0.00	\$0.00
01.20.**.6420.**	REPAIR MOBILE		\$138.23	\$0.00	\$0.00
01.20.**.6425.**	EQUIPMENT RENTAL		\$70.00	\$0.00	\$0.00
01.20.30.6450.00	SPONSORSHIP/DONATIONS		\$16,048.76	\$0.00	\$0.00
Total Operations			922,996.46	534,850.00	\$511,496.00
Capital/Transfers/Debt					
01.20.**.7020.**	SCHEDULED EQUIPMENT		\$66,314.96	\$25,000.00	\$20,000.00
01.20.**.7080.**	UNSCHEDULED EQUIPMENT		\$8,983.97	\$1,000.00	\$150,750.00
01.20.**.7620.**	BUILDING IMPROVEMENTS		\$1,725,039.70	\$12,000.00	\$193,000.00
Total Capital/Transfers/Debt			1,800,338.63	38,000.00	\$363,750.00
Total Expenses			2,948,255.59	900,045.00	1,139,003.00
Total Neighborhood Parks			(2,483,824.71)	(500,645.00)	(740,003.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
SWIMMING POOLS				
Revenues				
01.25.**.4010.**	ADMISSIONS	\$241,501.00	\$576,360.00	\$594,594.00
01.25.**.4320.**	PROGRAM REGISTRATIONS	\$61,604.00	\$61,023.60	\$61,024.00
01.25.**.4340.**	RENTAL INCOME	\$7,800.00	\$21,400.00	\$14,800.00
01.25.**.4480.**	SEASON PASSES	\$113,866.99	\$196,550.00	\$112,111.00
Total Revenues		424,771.99	855,333.60	782,529.00
Expenses				
Personnel				
01.25.**.5100.**	FULL TIME COMPENSATION	\$48,539.03	\$49,775.60	\$49,748.00
01.25.**.5200.**	PART TIME COMPENSATION	\$502,060.76	\$820,570.00	\$850,062.50
Total Personnel		550,599.79	870,345.60	899,810.50
Operations				
01.25.**.6010.**	BANK FEES	\$4,992.09	\$8,390.00	\$5,049.00
01.25.**.6030.**	PROMOTION/ADVERTISING	\$0.00	\$7,900.00	\$1,750.00
01.25.20.6050.00	MILEAGE	\$0.00	\$0.00	\$100.00
01.25.**.6060.**	POOL CHEMICALS	\$28,957.89	\$71,500.00	\$80,000.00
01.25.**.6070.**	COMPUTER SERVICE FEES	\$2,759.82	\$9,200.00	\$9,200.00
01.25.**.6090.**	RECURRING MAINTENANCE	\$734.12	\$2,800.00	\$2,800.00
01.25.**.6100.**	GENERAL SUPPLIES	\$11,283.12	\$10,800.00	\$7,550.00
01.25.**.6115.**	UNIFORMS	\$12,018.21	\$14,465.00	\$14,790.00
01.25.40.6130.00	MEALS & MEETINGS	\$0.00	\$0.00	\$250.00
01.25.10.6170.00	PRINTING	\$0.00	\$750.00	\$200.00
01.25.**.6180.**	PURCHASED SERVICES	\$16,298.75	\$5,450.00	\$5,450.00
01.25.**.6200.**	PROGRAM/EVENT EXPENSES	\$4,670.21	\$26,475.00	\$18,350.00
01.25.**.6230.**	SALES TAX	\$24,908.41	\$51,998.00	\$24,971.00
01.25.**.6240.**	TELEPHONE/INTERNET	\$5,735.99	\$4,500.00	\$4,500.00
01.25.**.6260.**	ELECTRIC	\$4,310.51	\$21,200.00	\$4,633.00
01.25.**.6280.**	HEAT	\$8,250.82	\$26,000.00	\$8,870.00
01.25.**.6320.**	WATER & CITY UTILITIES	\$22,889.92	\$36,200.00	\$24,606.00
01.25.**.6380.**	MISC EXPENSE	\$0.00	\$1,300.00	\$1,550.00
01.25.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$66,067.14	\$66,850.00	\$70,400.00
01.25.40.6425.00	EQUIPMENT RENTAL	\$166.12	\$0.00	\$0.00
Total Operations		214,043.12	365,778.00	\$285,019.00
Capital/Transfers/Debt				
01.25.**.7020.**	SCHEDULED EQUIPMENT	\$0.00	\$640,500.00	\$13,900.00
01.25.**.7080.**	UNSCHEDULED EQUIPMENT	\$2,697.00	\$35,000.00	\$31,600.00
01.25.**.7620.**	BUILDING IMPROVEMENTS	\$194,623.64	\$0.00	\$0.00
01.25.**.7910.**	INTEREST	\$4,350.49	\$0.00	\$0.00
01.25.**.7950.**	PRINCIPAL	\$289,999.51	\$0.00	\$0.00
Total Capital/Transfers/Debt		491,670.64	675,500.00	45,500.00
Total Expenses		1,256,313.55	1,911,623.60	1,230,329.50
Total Swimming Pools		(831,541.56)	(1,056,290.00)	(447,800.50)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
PARK OPERATIONS				
Revenues				
01.30.44.4100.01	EQUIPMENT RENTAL	\$0.00	\$13,000.00	\$0.00
01.30.**.4340.**	FIELD USAGE FEES	\$105,359.02	\$115,250.00	\$105,000.00
01.30.20.4380.00	POP MACHINES	\$0.00	\$150.00	\$0.00
01.30.20.4620.00	VENDOR FEES	\$0.00	\$2,000.00	\$0.00
01.30.20.4660.00	INSURANCE CLAIMS	\$3,616.63	\$0.00	\$0.00
01.30.**.4671.**	GRANT REVENUE	\$727,865.56	\$0.00	\$589,000.00
01.30.**.4700.**	MISC INCOME	\$8,710.25	\$125,000.00	\$0.00
01.30.01.4755.00	SALE OF EQUIPMENT	\$58,783.97	\$75,000.00	\$75,000.00
01.30.01.4900.00	OTHER REVENUE	\$174,941.25	\$50,000.00	\$0.00
Total Revenues		1,079,276.68	380,400.00	769,000.00
Expenses				
Personnel				
01.30.**.5100.**	FULL TIME COMPENSATION	\$2,504,805.73	\$2,612,898.97	\$2,667,289.00
01.30.**.5200.**	SALARIES PART-TIME	\$556,329.54	\$750,081.00	\$685,413.00
Total Personnel		3,061,135.27	3,362,979.97	3,352,702.00
Operations				
01.30.**.6050.**	MILEAGE	\$7,272.04	\$6,500.00	\$9,000.00
01.30.**.6070.**	COMPUTER SERVICE FEES	\$63,032.12	\$75,500.00	\$42,000.00
01.30.02.6080.00	CARPENTER SUPPLIES	\$14,182.22	\$4,500.00	\$4,500.00
01.30.**.6090.**	RECURRING MAINTENANCE	\$41,109.41	\$37,500.00	\$61,000.00
01.30.**.6100.**	GENERAL SUPPLIES	\$69,155.36	\$129,000.00	\$127,000.00
01.30.20.6102.00	AGRILIME - FIELDS	\$16,007.80	\$15,000.00	\$18,000.00
01.30.**.6115.**	UNIFORMS	\$18,744.79	\$21,200.00	\$20,300.00
01.30.**.6130.**	MEALS & MEETINGS	\$350.63	\$0.00	\$6,100.00
01.30.**.6150.**	OFFICE SUPPLIES	\$2,255.87	\$5,000.00	\$4,500.00
01.30.01.6170.00	PRINTING	\$1,424.94	\$1,200.00	\$1,500.00
01.30.01.6180.00	PURCHASED SERVICES	\$85,005.79	\$10,000.00	\$50,000.00
01.30.44.6200.00	PROGRAM/EVENT EXPENSES	\$0.00	\$1,000.00	\$0.00
01.30.44.6230.00	SALES TAX	\$0.00	\$1,000.00	\$0.00
01.30.**.6240.**	TELEPHONE/INTERNET	\$36,942.55	\$29,975.00	\$44,800.00
01.30.**.6245.**	PROFESSIONAL DEVELOPMENT	\$32,796.95	\$52,200.00	\$44,385.00
01.30.01.6250.00	TRAVEL	\$54.00	\$0.00	\$0.00
01.30.**.6260.**	ELECTRIC	\$33,695.68	\$147,000.00	\$146,505.00
01.30.**.6270.**	GAS/OIL	\$179,739.58	\$220,000.00	\$225,000.00
01.30.**.6280.**	HEAT	\$16,044.36	\$26,400.00	\$19,208.00
01.30.**.6300.**	SHOP TOOLS	\$16,213.56	\$18,750.00	\$23,000.00
01.30.01.6310.00	SIGNS	\$0.00	\$125,000.00	\$75,000.00
01.30.**.6320.**	WATER & CITY UTILITIES	\$21,459.10	\$126,200.00	\$108,068.00
01.30.**.6340.**	PUBLIC PROTECTION	\$16,745.00	\$35,000.00	\$35,000.00
01.30.20.6350.00	RENT	\$0.00	\$100.00	\$0.00
01.30.**.6360.**	IRRIGATION REPAIR	\$14,001.83	\$52,000.00	\$45,000.00
01.30.**.6380.**	MISC EXPENSE	\$609.32	\$1,000.00	\$1,000.00
01.30.**.6390.**	NURSERY	\$113,683.52	\$170,000.00	\$160,000.00
01.30.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$860,275.15	\$342,000.00	\$395,000.00
01.30.**.6412.**	PAINT & REFURBISH	\$183,779.68	\$235,000.00	\$235,000.00
01.30.**.6420.**	REPAIR MOBILE	\$239,354.15	\$262,000.00	\$271,500.00
01.30.**.6425.**	EQUIPMENT RENTAL	\$4,572.58	\$4,000.00	\$4,500.00
Total Operations		2,088,507.98	\$2,154,025.00	\$2,176,866.00
Capital/Transfers/Debt				
01.30.**.7020.**	SCHEDULED EQUIPMENT	\$2,335,054.14	\$4,030,800.00	\$1,351,000.00
01.30.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEN	\$130,483.91	\$47,000.00	\$55,000.00
01.30.**.7620.**	BUILDING IMPROVEMENTS	\$731,241.99	\$0.00	\$3,792,500.00
01.30.01.7910.00	LEASE - INTEREST	\$27,220.00	\$24,121.00	\$20,939.00
01.30.01.7950.00	LEASE - PRINCIPAL	\$116,952.00	\$120,051.00	\$123,233.00
Total Capital/Transfers/Debt		3,340,952.04	4,221,972.00	5,342,672.00
Total Expenses		8,490,595.29	9,738,976.97	10,872,240.00
Total Park Maintenance		(7,411,318.61)	(9,358,576.97)	(10,103,240.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
ADMINISTRATION				
Revenues				
01.50.01.4340.00	RENTAL INCOME	\$17,609.75	\$17,000.00	\$17,500.00
01.50.01.4440.00	INVESTMENT INCOME	\$3,094,466.40	\$657,652.00	\$875,000.00
01.50.01.4660.00	INSURANCE CLAIMS	\$489.00	\$0.00	\$0.00
01.50.10.4672.00	ADVERTISING REVENUE - BROCHURE	\$8,250.00	\$10,860.00	\$11,220.00
01.50.**.4700.**	MISC INCOME	\$51,425.07	\$50,000.00	\$9,000.00
01.50.01.4755.00	SALE OF ASSETS	\$2,092,252.90	\$0.00	\$0.00
01.50.20.4810.00	GENERAL MILL LEVY	\$14,239,151.23	\$17,451,846.36	\$18,683,225.00
01.50.20.4815.00	RECREATION MILL LEVY	\$3,289,922.71	\$3,630,524.00	\$3,796,711.00
01.50.**.4845.**	INTEREST & PENALTY TAXES	\$0.00	(\$816,294.83)	(\$899,197.44)
01.50.20.4850.00	STATE AID	\$4,063,581.19	\$4,104,778.89	\$4,311,000.00
Total Revenues		26,857,148.25	25,106,366.42	26,804,458.56
Expenses				
Personnel				
01.50.**.5100.**	FULL TIME COMPENSATION	\$1,971,087.84	\$2,092,432.77	\$2,114,960.00
01.50.**.5200.**	PART TIME SALARIES	\$45,671.57	\$68,990.00	\$74,406.00
01.50.**.5520.**	WORKFORCE SAFETY COMPENSATION	\$63,749.65	\$74,151.44	\$56,650.00
01.50.01.5540.00	UNEMPLOYMENT	\$15,999.06	\$0.00	\$113,000.00
01.50.05.5545.00	BACKGROUND CHECK/DRUG SCR N FEE	\$30,025.00	\$28,553.00	\$35,000.00
01.50.01.5560.00	HEALTH INSURANCE	\$1,558,324.56	\$1,873,090.00	\$1,897,848.00
01.50.01.5562.00	LONG TERM DISABILITY	\$29,716.21	\$37,400.00	\$32,000.00
01.50.01.5570.00	EMPLOYEE LIFE INSURANCE	\$14,721.55	\$11,000.00	\$15,600.00
01.50.01.5571.02	PPACA COVERED LIFE FEE	\$674.34	\$900.00	\$800.00
Total Personnel		3,729,969.78	4,186,517.21	4,340,264.00
Operations				
01.50.**.6010.**	BANK FEES	\$1,032.33	\$5,000.00	\$1,537.00
01.50.01.6020.00	AUDIT/ACCOUNTING	\$38,830.00	\$36,000.00	\$44,000.00
01.50.**.6030.**	TRADE SHOWS	\$64,482.30	\$123,500.00	\$96,638.00
01.50.**.6040.**	BROCHURE	\$35,395.96	\$43,000.00	\$42,570.00
01.50.**.6050.**	MILEAGE	\$10,577.25	\$13,900.00	\$10,350.00
01.50.**.6070.**	COMPUTER SERVICE FEES	\$245,043.99	\$285,450.00	\$283,443.00
01.50.**.6090.**	RECURRING MAINTENANCE	\$16,590.72	\$4,100.00	\$49,500.00
01.50.**.6100.**	GENERAL SUPPLIES	\$89,585.07	\$14,250.00	\$69,550.00
01.50.01.6110.00	INSURANCE	\$388,702.00	\$340,000.00	\$395,000.00
01.50.**.6115.**	UNIFORMS	\$2,716.50	\$3,600.00	\$3,040.00
01.50.01.6120.00	LEGAL EXPENSE	\$57,190.52	\$60,000.00	\$50,000.00
01.50.**.6130.**	MEALS & MEETINGS	\$6,636.15	\$8,000.00	\$8,050.00
01.50.**.6150.**	OFFICE SUPPLIES	\$9,472.91	\$10,000.00	\$4,700.00
01.50.01.6160.00	PARK BOARD	\$36,480.58	\$37,500.00	\$39,456.00
01.50.**.6170.**	PRINTING	\$6,262.15	\$7,250.00	\$2,950.00
01.50.**.6175.**	RECRUITMENT	\$6,393.87	\$8,800.00	\$8,800.00
01.50.**.6180.**	PURCHASED SERVICES	\$166,981.09	\$228,675.00	\$439,080.00
01.50.**.6240.**	TELEPHONE/INTERNET	\$20,394.91	\$23,921.00	\$25,241.00
01.50.**.6245.**	PROFESSIONAL DEVELOPMENT	\$92,498.56	\$121,785.00	\$128,720.00
01.50.**.6250.**	TRAVEL	\$12,951.88	\$14,150.00	\$13,200.00
01.50.01.6260.00	ELECTRIC	\$10,528.60	\$0.00	\$18,000.00
01.50.01.6280.00	HEAT	\$6,397.73	\$0.00	\$10,000.00
01.50.01.6320.00	WATER & CITY UTILITIES	\$5,178.46	\$0.00	\$4,000.00
01.50.01.6350.01	RENT-VSS BROADWAY CENTER	\$26,775.34	\$0.00	\$0.00
01.50.**.6380.**	MISC EXPENSE	\$33,047.34	\$9,000.00	\$16,000.00
01.50.01.6410.00	REPAIR FACILITY & EQUIPMENT	\$7,072.84	\$0.00	\$13,000.00
01.50.01.6425.00	EQUIPMENT RENTAL	\$2,729.16	\$0.00	\$3,200.00
01.50.**.6450.**	SPONSORSHIP/DONATIONS - RIVER SUSTAINABI	\$327,000.00	\$327,000.00	\$317,500.00
01.50.01.6480.00	POSTAGE/MAILING	\$9,401.21	\$8,500.00	\$11,000.00
01.50.01.6490.00	DISCOUNTS TAKEN	(\$1,154.27)	(\$600.00)	\$0.00
Total Operations		1,735,195.15	1,732,781.00	\$2,108,525.00
Capital/Transfers/Debt				
01.50.**.7020.**	SCHEDULED EQUIPMENT	\$38,432.84	\$69,000.00	\$180,000.00
01.50.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEN	\$3,726.00	\$25,000.00	\$23,000.00
01.50.15.7505.00	CONTINGENCY	\$0.00	\$115,000.00	\$15,000.00
01.50.01.7800.00	TRANSFER TO CONSTRUCTION	\$1,644,621.00	\$1,750,000.00	\$1,895,204.00
Total Capital/Transfers/Debt		1,686,779.84	1,959,000.00	2,113,204.00
Total Expenses		7,151,944.77	7,878,298.21	8,561,993.00
Total Administration		19,705,203.48	17,228,068.21	18,242,465.56

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
BROADWAY SQUARE				
Revenues				
02.09.01.4010.00	ADMISSIONS	(\$0.86)	\$0.00	\$0.00
02.09.**.4060.**	TAXABLE FOOD SOLD	\$1,316.00	\$3,450.00	\$2,700.00
02.09.02.4100.00	EQUIPMENT RENTAL	\$21,315.00	\$0.00	\$0.00
02.09.02.4140.00	ICE RENTAL	\$5,224.50	\$4,000.00	\$5,000.00
02.09.02.4560.00	SKATE SHARPENING	\$0.00	\$100.00	\$0.00
02.09.**.4670.**	SPONSORSHIP/DONATIONS	\$28,500.00	\$35,500.00	\$25,000.00
02.09.**.4672.**	ADVERTISING REVENUE	\$4,000.00	\$8,000.00	\$3,500.00
02.09.01.4700.00	MISCELLANEOUS REVENUE	\$30,000.00	\$0.00	\$0.00
Total Revenues		90,354.64	51,050.00	\$36,200.00
Expenses				
02.09.**.5200.**	PART TIME COMPENSATION	\$20,489.47	\$3,184.00	\$17,600.00
02.09.01.5540.00	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
02.09.**.6010.**	BANK FEES	\$523.42	\$700.00	\$529.00
02.09.**.6030.**	PROMOTION/ADVERTISING	\$22,038.13	\$10,500.00	\$14,000.00
02.09.01.6070.00	COMPUTER SERVICE FEES	\$648.00	\$2,750.00	\$2,500.00
02.09.01.6080.00	CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$0.00
02.09.01.6085.00	VOLUNTEER RECOGNITION	\$0.00	\$0.00	\$0.00
02.09.**.6090.**	RECURRING MAINTENANCE	\$10,766.42	\$3,000.00	\$3,000.00
02.09.**.6100.**	GENERAL SUPPLIES	\$954.25	\$3,000.00	\$0.00
02.09.01.6110.00	INSURANCE	\$0.00	\$0.00	\$0.00
02.09.**.6115.**	UNIFORMS	\$446.34	\$0.00	\$0.00
02.09.**.6125.**	SOLD SPONSORSHIP EXPENSES	\$0.00	\$0.00	\$8,000.00
02.09.01.6130.00	MEALS & MEETINGS	\$0.00	\$0.00	\$0.00
02.09.**.6140.**	COGS - CONCESSIONS	\$374.53	\$0.00	\$0.00
02.09.01.6150.00	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00
02.09.**.6170.**	PRINTING	\$0.00	\$3,500.00	\$3,575.00
02.09.**.6180.**	PURCHASED SERVICES	\$64,321.28	\$60,000.00	\$89,200.00
02.09.**.6200.**	PROGRAM/EVENT EXPENSES	\$14,403.32	\$20,355.00	\$19,500.00
02.09.80.6205.00	RENTALS EXPENSES	\$0.00	\$0.00	\$0.00
02.09.**.6230.**	SALES TAX	\$1,554.11	\$1,500.00	\$1,558.00
02.09.**.6240.**	TELEPHONE/INTERNET	\$1,305.68	\$0.00	\$0.00
02.09.**.6260.**	ELECTRIC	\$15,726.31	\$4,000.00	\$16,906.00
02.09.**.6280.**	HEAT	\$475.86	\$300.00	\$512.00
02.09.01.6290.00	UTILITIES - GENERAL	\$0.00	\$0.00	\$0.00
02.09.01.6310.00	SIGNS	\$0.00	\$600.00	\$3.00
02.09.01.6320.00	WATER & CITY UTILITIES	\$28,015.36	\$0.00	\$30,117.00
02.09.**.6380.**	MISC EXPENSE	\$3,916.16	\$0.00	\$0.00
02.09.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$13,167.24	\$30,000.00	\$30,000.00
02.09.02.6420.00	REPAIR MOBILE	\$3,658.73	\$0.00	\$3,000.00
02.09.**.6425.**	EQUIPMENT RENTAL	\$400.00	\$2,500.00	\$0.00
Total		203,184.61	145,889.00	240,000.00
Total Expenses		203,184.61	145,889.00	240,000.00
Total Broadway Square		(112,829.97)	(94,839.00)	(203,800.00)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
FORESTRY				
Revenues				
08.30.15.4660.00	INSURANCE CLAIMS	\$9,650.00	\$0.00	\$0.00
08.30.15.4670.00	SPONSORSHIP/DONATIONS	\$33,050.00	\$0.00	\$0.00
08.30.15.4671.00	GRANT REVENUE	\$50,000.00	\$0.00	\$25,000.00
08.30.15.4675.00	FOUNDATION DONATIONS	\$6,065.75	\$0.00	\$0.00
08.30.**.4700.**	MISCELLANEOUS REVENUE	\$25,226.45	\$18,000.00	\$16,500.00
Total Revenues		123,992.20	18,000.00	41,500.00
Expenses				
Personnel				
08.30.**.5100.**	FULL TIME COMPENSATION	\$494,802.38	\$581,785.45	\$608,940.40
08.30.**.5200.**	PART TIME SALARIES	\$287,403.80	\$302,050.00	\$313,950.00
Total Personnel		782,206.18	883,835.45	922,890.40
Operations				
08.30.**.6070.**	COMPUTER SERVICE FEES	\$19,374.57	\$22,000.00	\$17,500.00
08.30.15.6090.00	RECURRING MAINTENANCE	\$410.00	\$2,000.00	\$1,650.00
08.30.**.6100.**	GENERAL SUPPLIES	\$15,216.63	\$7,500.00	\$4,500.00
08.30.**.6115.**	UNIFORMS	\$3,953.67	\$6,000.00	\$6,550.00
08.30.15.6150.00	OFFICE SUPPLIES	\$41.58	\$500.00	\$800.00
08.30.15.6170.00	PRINTING	\$0.00	\$1,000.00	\$1,000.00
08.30.**.6180.**	PURCHASED SERVICES-GENERAL	\$147,584.79	\$165,000.00	\$258,000.00
08.30.**.6240.**	TELEPHONE/INTERNET	\$8,402.43	\$6,500.00	\$6,000.00
08.30.**.6245.**	PROFESSIONAL DEVELOPMENT	\$14,840.96	\$13,200.00	\$15,415.00
08.30.15.6250.00	TRAVEL	\$0.00	\$500.00	\$0.00
08.30.15.6270.00	GAS & OIL	\$40,229.90	\$50,000.00	\$45,000.00
08.30.**.6300.**	TOOLS	\$7,504.71	\$7,000.00	\$8,500.00
08.30.15.6320.00	WATER & CITY UTILITIES	\$0.00	\$10,000.00	\$0.00
08.30.15.6325.00	LANDFILL FEES	\$26,129.41	\$35,000.00	\$28,500.00
08.30.**.6360.**	IRRIGATION REPAIR	\$789.32	\$1,500.00	\$1,500.00
08.30.**.6380.**	MISC EXPENSE	\$20.00	\$1,000.00	\$500.00
08.30.**.6390.**	ANNUAL PLANTING MATERIALS	\$64,982.38	\$74,200.00	\$64,250.00
08.30.15.6410.00	REPAIR FACILITY & EQUIPMENT	\$1,417.79	\$2,000.00	\$0.00
08.30.**.6420.**	REPAIR MOBILE	\$25,148.35	\$26,000.00	\$24,500.00
08.30.**.6425.**	EQUIPMENT RENTAL	\$1,672.23	\$1,500.00	\$2,150.00
Total Operations		377,718.72	432,400.00	486,315.00
Capital/Transfers/Debt				
08.30.**.7020.**	SCHEDULED EQUIPMENT	\$222,709.86	\$291,500.00	\$160,000.00
08.30.**.7080.**	UNSCHEDULED EQUIPMENT	\$4,540.67	\$8,000.00	\$7,000.00
08.30.**.7630.**	LANDSCAPE IMPROVEMENTS	\$143,054.93	\$144,000.00	\$179,000.00
Total Capital/Transfers/Debt		370,305.46	443,500.00	346,000.00
Total Expenses		1,530,230.36	1,759,735.45	1,755,205.40
Total Forestry Fund		(1,406,238.16)	(1,741,735.45)	(1,713,705.40)

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

			Actual 2024	Budget 2025	Preliminary Budget 2026
COURTS PLUS COUMMUNITY FITNESS					
Revenues					
10.12.06.4010.00	ADMISSIONS		\$99,490.73	\$94,000.00	\$92,000.00
10.12.**.4060.**	FRONT DESK TAXABLE CONCESSIONS		\$45,015.90	\$47,900.00	\$54,500.00
10.12.**.4220.**	MEMBERSHIPS		\$1,247,311.57	\$1,333,000.00	\$1,243,500.00
10.12.**.4240.**	GUEST FEES		\$128,944.72	\$125,000.00	\$140,000.00
10.12.**.4260.**	COURT FEES - TENNIS		\$190,028.40	\$138,000.00	\$150,000.00
10.12.**.4265.**	PRIVATE LESSONS - TENNIS		\$536,587.79	\$488,000.00	\$495,000.00
10.12.**.4270.**	LEAGUES - TENNIS		\$61,407.00	\$48,300.00	\$60,000.00
10.12.03.4275.10	USTA TOURNAMENTS		\$37,634.51	\$33,000.00	\$35,000.00
10.12.02.4280.00	LOCKER RENTAL		\$3,701.56	\$2,500.00	\$4,000.00
10.12.06.4282.00	TANNING		\$7,437.75	\$0.00	\$8,000.00
10.12.06.4300.00	DAYCARE		\$28,473.38	\$27,000.00	\$25,700.00
10.12.**.4320.**	YOUTH RECREATION ACTIVITIES		\$69,642.35	\$70,000.00	\$66,000.00
10.12.**.4340.**	GYM RENTALS		\$157,900.50	\$130,000.00	\$162,000.00
10.12.02.4345.00	PROCESSING FEE		\$10,900.00	\$13,500.00	\$13,800.00
10.12.**.4380.**	NON-TAXABLE COOLER BEVERAGES		\$63,252.19	\$65,000.00	\$61,400.00
10.12.03.4670.00	SPONSORSHIP/DONATIONS		\$32,949.00	\$20,000.00	\$25,000.00
Total Revenues			2,726,575.32	2,642,800.00	2,636,750.00
Expenses					
Personnel					
10.12.**.5100.**	FULL TIME COMPENSATION		\$686,859.79	\$734,123.13	\$701,072.00
10.12.**.5105.**	COMMISSION - FULLTIME		\$76,127.00	\$79,000.00	\$63,000.00
10.12.**.5200.**	PART TIME COMPENSATION		\$416,093.42	\$473,550.00	\$460,661.00
10.12.**.5205.**	COMMISSIONS - PART TIME		\$87,850.22	\$70,000.00	\$74,000.00
10.12.20.5540.00	UNEMPLOYMENT		\$1,592.92	\$0.00	\$1,500.00
10.12.20.5545.00	BACKGROUND CHECK/DRUG SCRIN FEE		\$2,049.50	\$2,500.00	\$2,500.00
Total Personnel			1,270,572.85	1,359,173.13	1,302,733.00
Operations					
10.12.**.6010.**	BANK FEES		\$74,557.34	\$85,000.00	\$78,000.00
10.12.02.6015.00	BAD DEBT EXPENSE		\$11,615.55	\$15,000.00	\$12,000.00
10.12.**.6030.**	PROMOTION/ADVERTISING		\$27,090.80	\$45,000.00	\$37,500.00
10.12.**.6050.**	MILEAGE		\$961.80	\$3,000.00	\$700.00
10.12.20.6070.00	COMPUTER SERVICE FEES		\$36,826.09	\$45,000.00	\$39,700.00
10.12.20.6090.00	RECURRING MAINTENANCE		\$115,666.86	\$120,000.00	\$25,300.00
10.12.**.6100.**	GENERAL SUPPLIES - PLAYGROUND		\$50,861.53	\$67,000.00	\$54,650.00
10.12.20.6115.00	UNIFORMS		\$1,828.67	\$3,500.00	\$3,800.00
10.12.20.6125.00	SOLD ADVERTISING EXPENSES		\$0.00	\$700.00	\$0.00
10.12.20.6130.00	MEALS & MEETINGS		\$103.31	\$350.00	\$1,750.00
10.12.**.6140.**	CONCESSION COGS		\$60,903.94	\$60,000.00	\$70,200.00
10.12.20.6150.00	OFFICE SUPPLIES		\$877.65	\$2,500.00	\$1,500.00
10.12.20.6170.00	PRINTING		\$3,240.91	\$3,500.00	\$3,500.00
10.12.20.6180.00	PURCHASED SERVICES		\$1,218.30	\$6,000.00	\$124,500.00
10.12.**.6200.**	TENNIS PROGRAM/EVENT EXPENSES		\$52,045.19	\$48,000.00	\$56,100.00
10.12.**.6220.**	YOUTH REC EXPENSES		\$21,764.41	\$14,000.00	\$12,250.00
10.12.04.6230.00	SALES TAX - FRONT DESK CONCESSIONS		\$2,547.94	\$2,500.00	\$2,700.00
10.12.20.6240.00	TELEPHONE/INTERNET		\$17,468.37	\$20,000.00	\$20,000.00
10.12.**.6245.**	PROFESSIONAL DEVELOPMENT		\$10,207.96	\$17,050.00	\$13,050.00
10.12.**.6250.**	TRAVEL		\$245.11	\$0.00	\$0.00
10.12.20.6260.00	ELECTRIC		\$117,878.65	\$130,000.00	\$126,720.00
10.12.20.6270.00	GAS/OIL		\$2,054.58	\$5,000.00	\$3,500.00
10.12.20.6280.00	HEAT		\$14,996.60	\$30,000.00	\$16,122.00
10.12.20.6320.00	WATER & CITY UTILITIES		\$12,595.16	\$13,500.00	\$13,540.00
10.12.**.6380.**	MISC EXPENSE		\$705.49	\$700.00	\$500.00
10.12.**.6410.**	REPAIR FACILITY & EQUIPMENT		\$274,287.25	\$286,000.00	\$203,500.00
10.12.20.6480.00	POSTAGE/MAILING		\$1,539.99	\$1,800.00	\$1,800.00
Total Operations			914,089.45	1,025,100.00	922,882.00
Capital/Transfer/Debt					
10.12.**.7020.**	SCHEDULED EQUIPMENT		\$42,714.94	\$35,000.00	\$52,500.00
10.12.**.7080.**	UNSCHEDULED EQUIPMENT		\$30,459.98	\$15,000.00	\$28,500.00
10.12.20.7620.00	BUILDING IMPROVEMENTS		\$0.00	\$0.00	\$47,000.00
10.12.20.7910.00	INTEREST		\$22,099.00	\$16,769.00	\$11,311.00
10.12.20.7950.00	PRINCIPAL		\$223,038.00	\$228,368.00	\$233,826.00
Total Capital/Transfer/Debt			318,311.92	295,137.00	373,137.00
Total Expenses			2,502,974.22	2,679,410.13	2,598,752.00
Total Courts Plus Coummunity Fitness			223,601.10	(36,610.13)	37,998.00

Park District of the City of Fargo
2026 Preliminary Budget, General Fund Department Details

		Actual 2024	Budget 2025	Preliminary Budget 2026
<u>MEDICAL INSURANCE - PARK DIST</u>				
Revenues				
60.55.00.4700.00	MISCELLANEOUS INCOME	\$78,518.48	\$0.00	\$0.00
60.55.00.4775.10	EMPLOYER CONTRIBUTION-HEALTH	\$509,131.45	\$2,522,480.00	\$500,000.00
Total Revenues		\$587,649.93	\$2,522,480.00	\$500,000.00
Expenses				
60.55.00.5560.10	HEALTH INSURANCE CLAIMS	(\$450,556.09)	\$1,772,283.66	\$500,000.00
60.55.00.5561.10	HEALTH STOP LOSS INSURANCE	\$548,586.89	\$489,818.00	\$0.00
60.55.00.5563.10	SELF INSUR ADMIN FEE	\$286,443.48	\$260,378.34	\$0.00
Total Expenses		\$384,474.28	\$2,522,480.00	\$500,000.00
Total MEDICAL INSURANCE - PARK DIST		\$203,175.65	\$0.00	\$0.00
<u>MEDICAL INSURANCE - VSS</u>				
Revenues				
65.55.00.4775.10	EMPLOYER CONTRIBUTION-HEALTH	\$121,678.60	\$585,961.00	\$125,000.00
Total Revenues		\$121,678.60	\$585,961.00	\$125,000.00
Expenses				
65.55.00.5560.10	HEALTH INSURANCE CLAIMS	\$25,003.88	\$429,565.50	\$125,000.00
65.55.00.5561.10	HEALTH STOP LOSS INSURANCE	\$117,788.36	\$112,774.50	\$0.00
65.55.00.5563.10	SELF INSUR ADMIN FEE	\$44,729.68	\$43,621.00	\$0.00
Total Expenses		\$187,521.92	\$585,961.00	\$125,000.00
Total MEDICAL INSURANCE - VSS		(\$65,843.32)	\$0.00	\$0.00
<u>PENSION FUND</u>				
Expenses				
05.00.**.5580.**	PENSION-City of Fargo	\$672,089.26	\$694,156.00	\$739,232.00
05.00.00.5582.00	EMPLOYER 457 MATCH	\$87,441.77	\$83,340.00	\$88,596.00
05.00.00.5585.00	EMPLOYER'S SHARE OF FICA	\$924,262.73	\$646,387.00	\$988,680.00
Total		\$1,683,793.76	\$1,423,883.00	\$1,816,508.00
Total Expenses		\$1,683,793.76	\$1,423,883.00	\$1,816,508.00
Total Pension Fund		(\$1,683,793.76)	(\$1,423,883.00)	(\$1,816,508.00)

PARK DISTRICT OF THE CITY OF FARGO
2026 Budget
DEBT SERVICE FUND BUDGET SUMMARY

CASH BALANCE JANUARY 1, 2025	\$ 14,825,449
REVISED 2025 REVENUES & TRANSFER	<u>\$9,076,633</u>
RESOURCES AVAILABLE FOR 2025	\$ 23,902,082
REVISED 2025 EXPENDITURES & TRANSFERS	<u>(7,675,644)</u>
 PROJECTED CASH BALANCE JANUARY 1, 2026	 \$ 16,226,437
PROJECTED 2026 REVENUES & TRANSFERS	<u>\$10,265,296</u>
RESOURCES AVAILABLE FOR 2026	\$ 26,491,734
PROJECTED 2026 EXPENDITURES	<u>(10,265,296)</u>
 PROJECTED CASH BALANCE JANUARY 1, 2026	 16,226,438

PROJECTED 2026 REVENUES	\$ 10,265,296
PROJECTED 2026 EXPENDITURES	<u>(10,265,296)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u><u>0</u></u>

PARK DISTRICT OF THE CITY OF FARGO
2026 Budget
VALLEY SENIOR SERVICES FUND BUDGET SUMMARY

CASH BALANCE JANUARY 1, 2025	\$ 4,029,653
REVISED 2025 REVENUES & TRANSFER	<u>-</u>
RESOURCES AVAILABLE FOR 2025	\$ 4,029,653
REVISED 2025 EXPENDITURES & TRANSFERS	<u>-</u>
PROJECTED CASH BALANCE JANUARY 1, 2026	\$ 4,029,653
PROJECTED 2026 REVENUES & TRANSFERS	<u>6,215,592</u>
RESOURCES AVAILABLE FOR 2026	\$ 10,245,245
PROJECTED 2026 EXPENDITURES	<u>(6,434,885)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026	3,810,360

PROJECTED 2026 REVENUES & TRANSFERS	\$ 6,215,592
PROJECTED 2026 EXPENDITURES	<u>(6,434,885)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (219,293)</u></u>

Park District of the City of Fargo
Valley Senior Services Fund Detail

		Actual 2024	Budget 2025	Preliminary Budget 2026
<u>VALLEY SENIOR SERVICES</u>				
Revenues				
*** ** 4010.00	PROJECT INCOME - CONGREGATE	\$367,526.06	\$383,500.00	\$368,350.00
*** ** 4010.05	PROJECT INCOME - HOME DELIVERED	\$344,279.48	\$373,200.00	\$351,717.00
*** ** 4010.10	PROJECT INCOME - TRANSIT	\$117,866.30	\$127,198.21	\$115,000.00
20.45.20.4011.00	PROJECT INCOME - PACE	(\$459.50)	\$2,900.00	\$0.00
20.45.20.4200.00	RECREATION REVENUE	\$199.60	\$0.00	\$200.00
** ** ** 4340.00	RENTAL FEES	\$14,514.32	\$13,800.00	\$500.00
** ** ** 4420.00	BANK INTEREST	\$105.69	\$0.00	\$0.00
20.45.10.4440.00	INVESTMENT INCOME	\$53,562.82	\$0.00	\$100,000.00
** ** ** 4660.00	INSURANCE CLAIMS	\$47,961.21	\$0.00	\$0.00
** ** ** 4670.00	DONATIONS	\$160.00	\$3,100.00	\$0.00
20.45.25.4675.03	CITY OF WEST FARGO DONATIONS	\$0.00	\$11,000.00	\$20,500.00
20.45.25.4700.25	CREDIT CARD REBATES	\$0.00	\$0.00	\$0.00
20.45.25.4755.00	SALE OF ASSETS (VEHICLES)	(\$7,776.00)	\$0.00	\$15,000.00
** ** ** 4810.00	MILL LEVY REVENUES	\$2,283,125.00	\$2,211,183.00	\$2,531,000.00
** ** ** 4850.00	HCBS FUNDING	\$57,426.37	\$51,200.00	\$11,485.00
** ** ** 4855.00	FEDERAL FUNDS	\$2,976,182.20	\$2,480,091.46	\$1,777,000.00
** ** ** 4860.00	USDA CASH INCOME	\$131,191.00	\$78,600.00	\$47,250.00
** ** ** 4860.15	TRANSIT FUNDING	\$563,455.00	\$514,092.50	\$302,320.00
** ** ** 4860.18	5311 FEDERAL TRANSIT FUNDS	\$337,163.00	\$409,642.50	\$125,320.00
22.45.25.4860.40	MOORHEAD FUNDING	\$139,401.09	\$177,551.00	\$190,050.00
20.45.25.4861.00	RTAP FUNDING	\$3,500.00	\$0.00	\$0.00
** ** ** 4865.00	LOCAL MATCH	\$0.00	\$68,199.00	\$259,900.00
** ** ** 4875.00	ADDITIONAL LOCAL FUNDS	\$51,384.84	\$481,956.65	\$0.00
Total		\$7,480,768.48	\$7,387,214.32	\$6,215,592.00
Total Revenues		\$7,480,768.48	\$7,387,214.32	\$6,215,592.00
Expenses				
Personnel				
** ** ** 5100.00	FULL TIME COMPENSATION	\$981,935.75	\$1,304,994.62	\$949,000.00
*** ** 5100.06	SECRETARY/RECEPTION/DISPATCHER	\$308,988.05	\$310,529.71	\$336,400.00
*** ** 5100.08	TRANSIT DIRECTOR	\$24,728.79	\$22,378.08	\$43,000.00
*** ** 5100.10	OUTREACH WAGES	\$494,940.85	\$542,731.03	\$522,900.00
18.45.20.5100.12	FULL TIME KITCHEN AID	\$10,731.04	\$0.00	\$0.00
18.45.20.5100.14	COOK WAGES	\$16,832.49	\$0.00	\$46,000.00
18.45.25.5100.15	FULL TIME DRIVER	\$19,790.09	\$0.00	\$0.00
** ** ** 5200.00	PART TIME COMPENSATION	\$970,337.43	\$829,672.00	\$603,500.00
** ** ** 5200.06	SECRETARY/RECEPTION/DISPATCHER	\$59,583.75	\$46,800.00	\$35,600.00
18.45.20.5200.12	SITE ASSISTANT WAGES	\$2,050.68	\$7,904.00	\$6,700.00
18.45.20.5200.14	COOK WAGES	\$15,226.67	\$59,280.00	\$0.00
18.45.25.5200.15	DRIVER WAGES	\$3,711.97	\$9,360.00	\$0.00
20.45.20.5200.16	NUTRITIONIST WAGES	\$5,823.90	\$5,825.00	\$6,000.00
** ** ** 5200.18	MEAL DELIVERY	\$46,851.35	\$51,177.00	\$45,200.00
** ** ** 5520.00	WORKFORCE SAFETY COMPENSATION	\$0.00	\$27,510.00	\$1,500.00
** ** ** 5520.01	WORKFORCE SAFETY COMPENSATION	\$6,553.00	\$5,400.00	\$500.00
** ** ** 5540.00	UNEMPLOYMENT	\$898.38	\$0.00	\$2,000.00
20.45.10.5545.00	BACKGROUND CHECK/DRUG SCR N FEE	\$8,840.00	\$0.00	\$0.00
** ** ** 5560.00	HEALTH INSURANCE	\$391,215.63	\$336,650.00	\$194,500.00
20.45.10.5562.00	LONG TERM DISABILITY	\$6,324.63	\$0.00	\$0.00
** ** ** 5585.00	PAYROLL TAXES	\$233,933.36	\$202,175.00	\$92,750.00
** ** ** 5610.00	DEFERRED COMPENSATION	\$101,350.51	\$86,875.00	\$54,500.00
Total		\$3,710,648.32	\$3,849,261.44	\$2,940,050.00
Operations				
*** ** 6010.01	BANK FEES	\$2,629.69	\$1,650.00	\$2,656.00
*** ** 6020.00	ACCOUNTING FEES/AUDIT	\$28,650.00	\$31,450.00	\$22,700.00
** ** ** 6030.00	PROMOTION/ADVERTISING	\$19,188.64	\$18,500.00	\$23,840.00
*** ** 6030.50	PROMOTION/ADVERTISING	\$10,559.77	\$10,100.00	\$9,000.00
*** ** 6050.00	MILEAGE & TRAVEL	\$47,417.73	\$52,725.00	\$50,710.00
** ** ** 6070.00	COMPUTER SERVICE FEES	\$42,563.66	\$32,950.00	\$48,370.00
** ** ** 6085.00	VOLUNTEER RECOGNITION	\$2,987.73	\$5,000.00	\$6,800.00
** ** ** 6090.00	RECURRING MAINTENANCE	\$69,015.76	\$61,000.00	\$73,950.00
** ** ** 6100.00	GENERAL SUPPLIES	\$167,440.70	\$160,250.00	\$204,915.00
** ** ** 6105.00	CONGREGATE / HD MEALS	\$1,663,231.78	\$1,644,250.00	\$1,882,462.00
** ** ** 6105.05	HOME DELIVERED MEALS	\$236,890.38	\$267,816.00	\$250,000.00
20.45.20.6105.15	RURAL CASS MEALS	\$38,057.00	\$30,000.00	\$40,000.00
** ** ** 6105.99	FOOD REBATES	(\$2,384.42)	\$0.00	\$0.00
** ** ** 6110.00	INSURANCE	\$27,450.54	\$52,700.00	\$5,550.00
** ** ** 6115.00	UNIFORMS	\$9,479.02	\$8,050.00	\$13,457.00
** ** ** 6130.00	MEALS & MEETINGS	\$723.11	\$850.00	\$1,300.00
** ** ** 6150.00	OFFICE SUPPLIES	\$18,790.91	\$18,975.00	\$19,740.00
** ** ** 6170.00	PRINTING	\$22,947.11	\$26,650.38	\$24,545.00
** ** ** 6175.01	RECRUITMENT - JOB ADS	\$3,867.59	\$8,625.00	\$5,925.00
** ** ** 6180.00	PURCHASED SERVICES	\$1,948.24	\$1,250.00	\$2,100.00
** ** ** 6185.00	MEMBERSHIPS	\$2,799.00	\$4,250.00	\$4,650.00
** ** ** 6200.00	PROGRAM/EVENT EXPENSES	\$1,035.90	\$600.00	\$1,150.00
** ** ** 6240.00	TELEPHONE/INTERNET	\$41,480.96	\$34,000.00	\$38,130.00
** ** ** 6245.00	PROFESSIONAL DEVELOPMENT	\$19,523.55	\$4,725.00	\$22,294.00
** ** ** 6270.00	GAS/OIL	\$96,803.31	\$119,207.00	\$105,300.00
** ** ** 6290.00	UTILITIES	\$34,473.13	\$43,800.00	\$36,052.00
** ** ** 6350.00	RENT	\$75,981.96	\$84,205.00	\$119,820.00
** ** ** 6380.00	MISC EXPENSE	\$10.61	\$0.00	\$175.00
** ** ** 6410.00	REPAIR FACILITY & EQUIPMENT	\$24,837.83	\$35,525.00	\$33,450.00
** ** ** 6420.00	REPAIR MOBILE	\$86,602.57	\$71,844.32	\$88,760.00
18.45.20.6425.00	EQUIPMENT RENTAL	\$4,585.00	\$0.00	\$0.00
20.45.10.6450.00	SPONSORSHIP/DONATIONS	\$0.00	\$0.00	\$0.00
20.45.10.6450.01	NPCA SPONSORSHIP	\$0.00	\$0.00	\$0.00
** ** ** 6480.00	POSTAGE	\$30,918.59	\$27,799.21	\$32,355.00
Total Operations		\$2,830,507.35	\$2,858,746.91	\$3,170,156.00
Capital/Transfer/Debt				
** ** ** 7080.00	UNSCHEDULED EQUIPMENT	\$121,456.54	\$279,206.00	\$214,679.00
20.45.20.7620.00	BUILDING IMPROVEMENTS	\$0.00	\$400,000.00	\$110,000.00
Total Capital/Transfer/Debt		\$121,456.54	\$679,206.00	\$324,679.00
Total Expenses		\$6,662,612.21	\$7,387,214.35	\$6,434,885.00
TOTAL VSS		\$818,156.27	(\$0.03)	(\$219,293.00)

**THE BUDGET OF THE
PARK DISTRICT AND THE PARK DISTRICT RECREATION SYSTEM
OF THE CITY OF FARGO, NORTH DAKOTA**

FOR TWELVE MONTHS JANUARY 1, 2026 - DECEMBER 31, 2026

STATE OF NORTH DAKOTA)
COUNTY OF CASS) ss

I hereby certify that the within budget of the Park District and the Park District Recreation System of the City of Fargo, North Dakota for the twelve (12) months commencing January 1, 2026 is the final budget as approved and passed by the governing body on the seventh day of October 2025

Vicki Dawson, Park Board President

Planning Committee Meeting Minutes
Wednesday, July 16, 2025; 8:30 am
Fargo Parks Sports Center
Alex Stern Boardroom

Update on the Urban Archery Deer Hunting Program:

- Odin Helgeson and Rob Mounts, presented. Odin reviewed the outcomes of the deer hunting program, clarifying that 21 hunters harvested 37 deer, and discussed incidents where deer were hit but not recovered.
- Procedures for handling such incidents were discussed, including the recovery of arrows and reporting of lost deer.
- The importance of program coordinators identifying participants and ensuring no changes to designated hunting areas was emphasized.
- Action items include providing a map of the hunting areas and coordinating with a previous program participant.
- Feedback indicated the program is running well, with improvements such as signage contributing to its success and few issues reported.

Presentation on BMX Skate Park:

- Al Ness, presented. The meeting began with a discussion about the skate park layout, emphasizing making every area usable and accessible for all ages and skill levels.
- The design aims to maximize community engagement, with features for both beginners and experienced riders, and to support events that attract participants from multiple states.
- The importance of community education, youth involvement, and the positive impact of BMX and skate activities on local children and families was highlighted.

Update on additional parking lot at the Sports Center:

Kali Mork, presented. Kali reviewed the plan for the start of the new parking lot for the Sports Center. She discussed the different locations and where it was decided upon.

Update on the 2026 Preliminary Budget Draft #1:

- Broc Lietz, presented. Broc reviewed the preliminary budget, noting an increase in property tax valuation and expected state aid.
- There was discussion about the impact of new legislation (House Bill 1176) introducing a 3% cap on tax levies, and options for managing the general fund and debt service.
- The budget currently shows a surplus, but departments are still finalizing their numbers. The importance of budgeting for grants and capital projects was stressed.
- The process for notifying the county about the budget hearing and the timeline for finalizing the budget was outlined.

Update on Prairiewood Hole #2 Recommendation:

- Rocky Papachek presented. Plans were made to communicate changes golf course layout to nearby homeowners, including sending letters and holding an open community engagement event.
- Safety concerns and property damage were discussed, with a plan to develop a waiver and clear communication protocols for staff and participants.
- The team emphasized the need for clear signage, staff training, and a standard process for handling safety incidents and property damage.

Meeting adjourned at 11:00 am.

Minutes submitted by Carmen Johnson, Executive Assistant