



PARK DISTRICT OF THE CITY OF FARGO

2026 Final Budget Report

10.07.2025 Board Meeting

# Park District of the City of Fargo

## 2026 Budget

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**PARK DISTRICT OF THE CITY OF FARGO**

2026 Budget

Mill Levy Summary

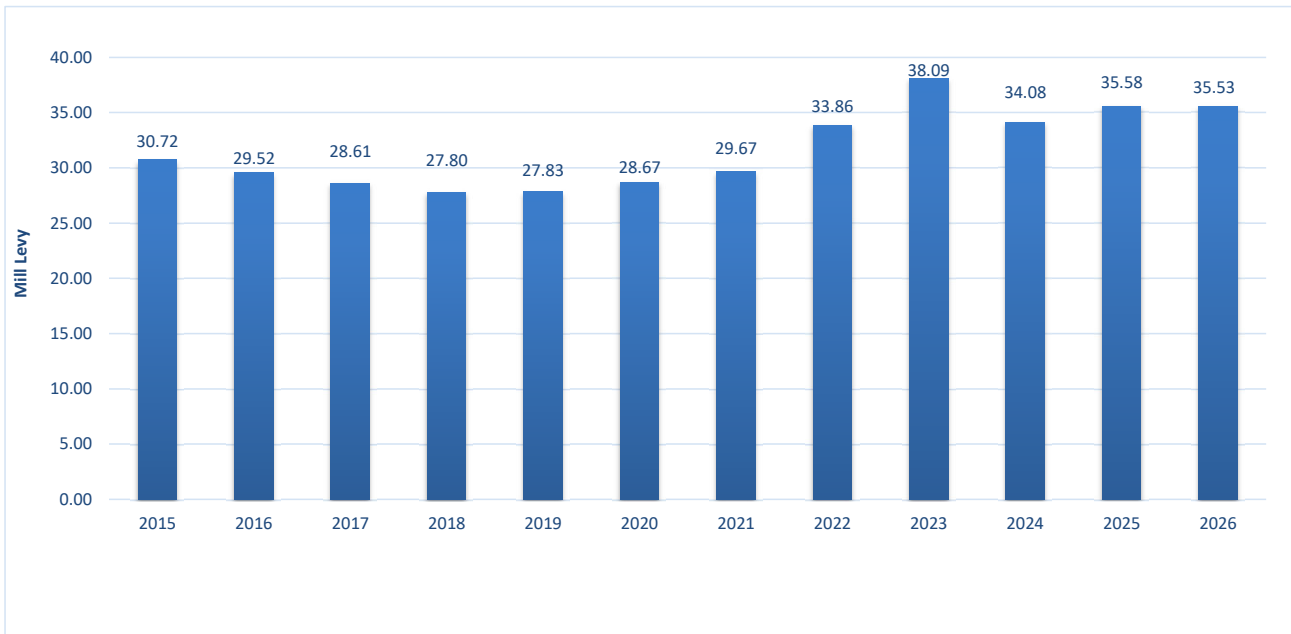
Description	2025 Final		2026 Estimated	
	Amount	Mill Levy	Amount	Mill Levy
General Fund - Parks	\$ 17,446,398	20.66	\$ 18,683,225	21.16
Park & Recreation Facilities	\$ 3,631,148	4.30	\$ 3,796,711	4.30
Debt Service Fund	\$ 8,968,090	10.62	\$ 8,891,267	10.07

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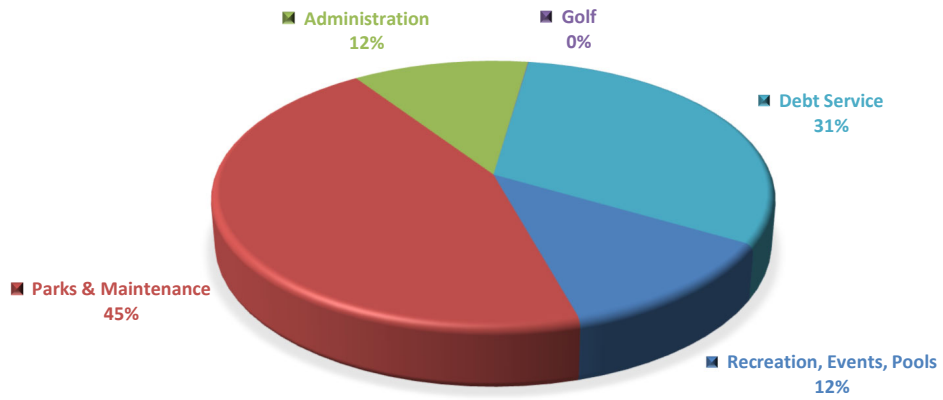
Actual/Estimated Value of 1.0 Mill	\$ 844,452	\$ 882,956
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**Fargo Park District Mill Levy History 2016 to Proposed 2026 Levy**

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

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CASH BALANCE JANUARY 1, 2025	\$	21,092,245
REVISED 2025 REVENUES & TRANSFER		<u>39,778,957</u>
RESOURCES AVAILABLE FOR 2025	\$	60,871,202
REVISED 2025 EXPENDITURES & TRANSFERS		<u>(39,778,957)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026	\$	21,092,245
PROJECTED 2026 REVENUES & TRANSFERS		<u>42,221,666</u>
RESOURCES AVAILABLE FOR 2026	\$	63,313,910
PROJECTED 2026 EXPENDITURES		<u>(42,221,665)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026		21,092,245

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PROJECTED 2026 REVENUES	\$	42,221,666
PROJECTED 2026 EXPENDITURES		<u>(42,221,665)</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	Projected 2025	Budgeted 2025	Final Budget 2026
<b>REVENUES</b>				
Taxes	\$ 17,529,074	\$ 20,228,097	\$ 20,266,076	\$ 21,580,739
Charges for Services	11,540,910	14,284,640	13,378,322	13,927,027
Intergovernmental	4,841,447	4,012,794	4,104,779	4,625,000
Interest Income	3,094,466	971,273	657,652	925,000
Miscellaneous	464,399	282,154	29,890	1,163,900
<b>TOTAL REVENUES</b>	<b>\$ 37,470,296</b>	<b>\$ 39,778,957</b>	<b>\$ 38,436,718</b>	<b>\$ 42,221,666</b>
<b>EXPENDITURES</b>				
Recreation	\$ 1,494,218	\$ 1,792,066	\$ 1,904,089	\$ 1,876,187
Events	603,945	654,783	734,072	847,926
Concessions	718,310	1,077,700	922,716	1,130,185
Golf	4,402,734	4,850,997	4,631,098	5,042,022
Facilities	1,145,162	1,152,978	1,164,537	1,136,154
Fargo Parks Center	934,196	2,484,503	2,707,345	2,819,142
Neighborhood Parks	1,223,216	838,470	900,045	1,104,003
Swimming Pools	1,256,314	1,857,842	1,911,624	1,285,824
Park Maintenance	8,490,595	9,437,837	9,738,977	10,770,840
Administration	9,407,735	9,120,431	7,552,181	9,754,378
Broadway Square	203,185	172,342	145,889	239,997
Forestry	1,530,230	1,927,314	1,759,735	1,755,205
Courts Plus	2,502,974	2,661,696	2,679,410	2,593,752
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,912,814</b>	<b>\$ 38,028,957</b>	<b>\$ 36,751,718</b>	<b>\$ 40,355,615</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 3,557,482</b>	<b>\$ 1,750,000</b>	<b>\$ 1,685,000</b>	<b>\$ 1,866,050</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Capital Projects Fund	\$ (1,644,621)	\$ (1,750,000)	\$ (1,760,000)	\$ (1,941,050)
Sale of Capital Assets	\$ 2,151,037	-	\$ 75,000	\$ 75,000
Bond/Lease Proceeds	-	-	-	-
Proceeds from subscription IT assets	38,060	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 544,476</b>	<b>\$ (1,750,000)</b>	<b>\$ (1,685,000)</b>	<b>\$ (1,866,050)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 4,101,958</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CASH BALANCE, BEGINNING OF YEAR</b>	<b>\$ 16,990,287</b>	<b>\$ 21,092,245</b>	<b>\$ 21,092,245</b>	<b>\$ 21,092,245</b>
<b>ESTIMATED CASH BALANCE-END OF YEAR</b>	<b>\$ 21,092,245</b>	<b>\$ 21,092,245</b>	<b>\$ 21,092,245</b>	<b>\$ 21,092,245</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>RECREATION</b>					
<b>Revenues</b>					
01.01.68.4010.00	ADMISSIONS	\$5,322.00	\$12,253.50	\$4,800.00	\$8,000.00
01.01.**.4060.**	MERCHANDISE SALES	\$2,018.00	\$3,713.00	\$1,795.00	\$3,640.00
01.01.90.4065.00	BEER PERMIT FEES	\$10,575.00	\$12,075.00	\$13,000.00	\$10,000.00
01.01.**.4320.**	PROGRAM INCOME	\$581,218.76	\$590,209.50	\$680,837.00	\$627,481.00
01.01.**.4620.**	PICTURES	\$3,411.93	\$0.00	\$33,150.00	\$2,750.00
01.01.**.4670.**	SPONSORSHIP/DONATIONS	\$12,500.01	\$24,250.00	\$34,200.00	\$7,100.00
01.01.**.4672.**	ADVERTISING REVENUE	\$121,529.71	\$144,568.00	\$134,555.00	\$136,773.00
01.01.**.4675.**	FOUNDATION DONATIONS	\$56,740.19	\$0.00	\$0.00	\$30,000.00
01.01.90.4700.00	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$1,000.00	\$0.00
<b>Total Revenues</b>		<b>\$793,315.60</b>	<b>\$787,069.00</b>	<b>\$903,337.00</b>	<b>\$825,744.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.01.**.5100.**	FULL TIME COMPENSATION	\$735,450.89	\$793,927.36	\$805,383.50	\$844,859.00
01.01.01.5105.00	COMMISSION	\$29,115.48	\$15,524.00	\$11,000.00	\$47,177.00
01.01.**.5200.**	PART TIME COMPENSATION	\$407,234.25	\$507,364.16	\$519,624.05	\$502,251.00
01.01.90.5540.00	UNEMPLOYMENT	\$923.54	\$27.28	\$1,000.00	\$0.00
<b>Total Personnel</b>		<b>1,172,724.16</b>	<b>1,316,842.80</b>	<b>1,337,007.55</b>	<b>1,394,287.00</b>
<b>Operating Expenses</b>					
01.01.**.6010.**	BANK FEES	\$79,299.65	\$94,659.00	\$75,000.00	\$80,081.00
01.01.90.6015.00	BAD DEBT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
01.01.**.6030.**	PROMOTION/ADVERTISING	\$8,003.89	\$10,271.00	\$14,194.00	\$15,295.00
01.01.**.6050.**	MILEAGE	\$12,791.08	\$13,456.99	\$13,850.00	\$16,600.00
01.01.**.6070.**	COMPUTER SERVICE FEES	\$37,082.93	\$52,813.99	\$50,500.00	\$114,046.00
01.01.**.6090.**	RECURRING MAINTENANCE	\$3,761.18	\$7,534.00	\$8,100.00	\$1,390.00
01.01.**.6100.**	GENERAL SUPPLIES	\$5,386.24	\$10,559.73	\$9,700.00	\$1,100.00
01.01.**.6115.**	UNIFORMS	\$3,856.34	\$5,168.35	\$5,776.00	\$5,035.00
01.01.01.6125.00	SOLD ADVERTISING EXPENSES	\$26,980.65	\$48,121.19	\$46,491.00	\$28,360.00
01.01.**.6130.**	MEALS & MEETINGS	\$28.00	\$100.00	\$100.00	\$1,300.00
01.01.**.6140.**	MERCHANDISE RESALE	\$1,546.00	\$1,767.24	\$843.75	\$2,200.00
01.01.90.6150.00	OFFICE SUPPLIES	\$573.03	\$867.83	\$1,000.00	\$1,000.00
01.01.**.6170.**	PRINTING	\$282.72	\$2,500.00	\$2,500.00	\$900.00
01.01.**.6180.**	PURCHASED SERVICES	\$4,930.00	\$20,450.00	\$25,680.00	\$9,400.00
01.01.**.6200.**	PROGRAM EXPENSES	\$111,917.74	\$151,563.13	\$253,711.90	\$176,460.00
01.01.**.6220.**	REC EXPENSES - YOUTH	\$0.00	\$0.00	\$0.00	\$0.00
01.01.**.6230.**	SALES TAX	\$1,110.63	\$1,361.91	\$485.00	\$1,498.00
01.01.**.6240.**	TELEPHONE/INTERNET	\$5,304.35	\$2,003.40	\$600.00	\$7,735.00
01.01.**.6245.**	PROFESSIONAL DEVELOPMENT	\$11,412.71	\$24,640.15	\$29,550.00	\$13,400.00
01.01.**.6250.**	TRAVEL	\$238.00	\$0.00	\$500.00	\$1,100.00
01.01.**.6380.**	MISC EXPENSE	\$0.00	\$300.00	\$300.00	\$0.00
01.01.**.6420.**	REPAIR MOBILE	\$0.00	\$200.00	\$200.00	\$0.00
01.01.92.6455.00	NDRPA FEE	\$0.00	\$12,500.00	\$12,500.00	\$0.00
01.01.90.6480.00	POSTAGE	\$0.00	\$0.00	\$500.00	\$1,000.00
<b>Total</b>		<b>\$314,505.14</b>	<b>\$460,837.91</b>	<b>\$552,081.65</b>	<b>\$477,900.00</b>
<b>Capital/Transfer/Debt</b>					
01.01.90.7020.00	RECREATION EQUIPMENT	\$599.80	\$10,078.80	\$10,000.00	\$0.00
01.01.90.7080.00	UNSCHEDULED RECREATION EQUIP	\$6,104.08	\$4,306.37	\$5,000.00	\$4,000.00
01.01.90.7800.00	TRANSFER TO FD 40	\$0.00	\$0.00	\$10,000.00	\$0.00
<b>Total Capital/Transfer/Debt</b>		<b>6,988.36</b>	<b>14,385.17</b>	<b>25,000.00</b>	<b>4,000.00</b>
<b>Total Expenses</b>		<b>1,494,217.66</b>	<b>1,792,065.89</b>	<b>1,914,089.20</b>	<b>1,876,187.00</b>
<b>Total Recreation</b>		<b>(700,902.06)</b>	<b>(1,004,996.89)</b>	<b>(1,010,752.20)</b>	<b>(1,050,443.00)</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>EVENTS</b>					
<b>Revenues</b>					
01.05.**.4010.**	ADMISSIONS	\$31,730.00	\$22,544.00	\$54,900.00	\$23,400.00
01.05.**.4060.**	MERCHANDISE SALES	\$6,520.00	\$0.00	\$0.00	\$0.00
01.05.**.4100.**	EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00
01.05.**.4320.**	PROGRAM INCOME	\$8,473.54	\$48,667.18	\$13,107.00	\$46,342.00
01.05.**.4605.**	VENDOR IN THE PARK PERMIT FEE	\$0.00	\$0.00	\$0.00	\$0.00
01.05.**.4620.**	VENDOR FEES	\$34,722.81	\$29,295.86	\$29,775.00	\$34,275.00
01.05.**.4670.**	SPONSORSHIP/DONATIONS	\$17,678.50	\$42,930.00	\$54,312.00	\$51,000.00
01.05.**.4671.**	GRANT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
01.05.**.4680.**	CULTURAL ARTS CLASS/PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00
01.05.**.4700.**	MISC INCOME	\$37.25	\$0.00	\$0.00	\$2,500.00
<b>Total Revenues</b>		<b>\$99,162.10</b>	<b>\$143,437.04</b>	<b>\$152,094.00</b>	<b>\$157,517.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.05.01.5100.00	FULL TIME COMPENSATION	\$261,311.69	\$266,105.65	\$274,274.32	\$278,303.00
01.05.**.5200.**	PART TIME COMPENSATION	\$57,100.58	\$71,417.50	\$107,607.50	\$109,708.00
<b>Total Personnel</b>		<b>318,412.27</b>	<b>337,523.15</b>	<b>381,881.82</b>	<b>388,011.00</b>
<b>Operating Expenses</b>					
01.05.**.6010.**	BANK FEES	\$3,330.67	\$0.00	\$0.00	\$445.00
01.05.**.6030.**	PROMOTION/ADVERTISING	\$59,974.41	\$45,760.63	\$68,400.00	\$75,850.00
01.05.01.6050.00	MILEAGE	\$4,484.65	\$3,271.22	\$4,000.00	\$4,000.00
01.05.01.6070.00	COMPUTER SERVICE FEES	\$3,743.71	\$4,865.00	\$5,000.00	\$3,800.00
01.05.**.6090.**	RECURRING MAINTENANCE	\$4,336.90	\$4,655.00	\$2,500.00	\$11,290.00
01.05.**.6100.**	GENERAL SUPPLIES	\$576.84	\$984.00	\$1,000.00	\$2,000.00
01.05.**.6110.**	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
01.05.**.6115.**	UNIFORMS	\$2,367.00	\$990.00	\$1,000.00	\$1,490.00
01.05.**.6130.**	MEALS & MEETINGS	\$360.45	\$100.00	\$100.00	\$550.00
01.05.**.6140.**	MERCHANDISE RESALE	\$0.00	\$0.00	\$0.00	\$0.00
01.05.01.6150.00	OFFICE SUPPLIES	\$1,557.02	\$788.00	\$1,000.00	\$2,000.00
01.05.**.6170.**	PRINTING	\$2,645.80	\$16,493.18	\$18,575.00	\$12,150.00
01.05.01.6175.01	RECRUITMENT	\$0.00	\$0.00	\$0.00	\$0.00
01.05.**.6180.**	PURCHASED SERVICES	\$8,045.70	\$750.00	\$9,000.00	\$13,300.00
01.05.**.6200.**	PROGRAM/EVENT EXPENSES	\$177,007.68	\$215,578.99	\$218,115.00	\$293,114.00
01.05.**.6230.**	SALES TAX	\$1,705.57	\$0.00	\$0.00	\$186.00
01.05.01.6240.00	TELEPHONE/INTERNET	\$3,062.82	\$1,511.30	\$0.00	\$1,940.00
01.05.**.6245.**	PROFESSIONAL DEVELOPMENT	\$8,521.44	\$12,513.02	\$14,500.00	\$17,200.00
01.05.**.6380.**	MISC EXPENSE	\$1,668.20	\$9,000.00	\$9,000.00	\$3,000.00
01.05.**.6450.**	DONATIONS	\$1,678.50	\$0.00	\$0.00	\$0.00
<b>Total</b>		<b>\$285,067.36</b>	<b>317,260.34</b>	<b>352,190.00</b>	<b>442,315.00</b>
<b>Capital/Transfer/Debt</b>					
01.05.01.7020.00	SCHEDULED EQUIPMENT	\$465.75	\$0.00	\$0.00	\$12,600.00
01.05.01.7080.00	UNSCHEDULED EQUIPMENT	\$0.00	\$0.00	\$0.00	\$5,000.00
<b>Total</b>		<b>\$465.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,600.00</b>
<b>Total</b>		<b>603,945.38</b>	<b>654,783.49</b>	<b>734,071.82</b>	<b>847,926.00</b>
<b>Total Events</b>		<b>(504,783.28)</b>	<b>(511,346.45)</b>	<b>(581,977.82)</b>	<b>(690,409.00)</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>CONCESSIONS</b>					
<b>Revenues</b>					
01.08.**.4060.**	FOOD SALES	\$508,817.00	\$1,041,669.00	\$937,770.00	\$1,112,610.00
01.08.65.4063.00	INTERNAL CATERING	\$7,503.11	\$4,647.50	\$0.00	\$12,000.00
01.08.65.4065.00	CATERING - TAXABLE	\$6,538.25	\$51,664.80	\$0.00	\$30,000.00
01.08.85.4670.00	SPONSORSHIP/DONATIONS	\$15,000.00	\$15,000.00	\$15,000.00	\$40,000.00
<b>Total Revenues</b>		<b>\$537,858.36</b>	<b>\$1,112,981.30</b>	<b>952,770.00</b>	<b>\$1,194,610.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.08.85.5100.00	FULL TIME COMPENSATION	\$239,749.27	\$239,436.89	\$233,937.20	\$241,458.00
01.08.**.5200.**	PART TIME COMPENSATION	\$163,522.01	\$263,275.27	\$268,944.00	\$314,908.00
<b>Total Personnel</b>		<b>403,271.28</b>	<b>502,712.17</b>	<b>502,881.20</b>	<b>556,366.00</b>
<b>Operating</b>					
01.08.**.6010.**	BANK FEES	\$8,205.46	\$20,358.00	\$4,500.00	\$8,287.00
01.08.65.6030.00	PROMOTION/ADVERTISING	\$0.00	\$263.54	\$0.00	\$0.00
01.08.85.6050.00	MILEAGE	\$129.31	\$473.49	\$1,500.00	\$1,000.00
01.08.85.6070.00	COMPUTER SERVICE FEES	\$2,097.88	\$1,750.00	\$2,000.00	\$1,000.00
01.08.**.6090.**	RECURRING MAINTENANCE	\$200.00	\$880.00	\$1,020.00	\$390.00
01.08.**.6100.**	GENERAL SUPPLIES	\$11,735.48	\$19,770.00	\$8,100.00	\$11,800.00
01.08.85.6115.00	UNIFORMS	\$1,421.70	\$2,218.40	\$1,000.00	\$1,000.00
01.08.85.6130.00	MEALS & MEETINGS	\$106.29	\$100.00	\$100.00	\$400.00
01.08.**.6140.**	COGS - FOOD	\$210,213.11	\$389,960.31	\$278,645.00	\$351,230.00
01.08.85.6145.00	CONCESSION WASTE	\$24,584.36	\$25,695.30	\$18,000.00	\$24,000.00
01.08.**.6230.**	SALES TAX	\$27,644.28	\$44,086.90	\$43,720.00	\$66,042.00
01.08.85.6240.00	TELEPHONE/INTERNET	\$5,676.00	\$3,973.45	\$0.00	\$6,000.00
01.08.85.6245.00	PROFESSIONAL DEVELOPMENT	\$300.41	\$6,000.00	\$6,000.00	\$4,000.00
01.08.85.6270.00	GAS/OIL	\$2,246.16	\$1,927.44	\$2,000.00	\$3,000.00
01.08.**.6380.**	MISC EXPENSE	\$3,290.75	\$467.32	\$250.00	\$1,870.00
01.08.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$2,940.13	\$3,110.60	\$1,000.00	\$0.00
01.08.85.6420.00	REPAIR MOBILE	\$1,855.95	\$0.00	\$0.00	\$1,800.00
<b>Total Operating</b>		<b>302,647.27</b>	<b>521,034.75</b>	<b>367,835.00</b>	<b>481,819.00</b>
<b>Capital/Transfer/Debt</b>					
01.08.85.7020.00	SCHEDULED EQUIPMENT	\$2,408.02	\$38,288.34	\$37,000.00	\$72,000.00
01.08.**.7080.**	UNSCHEDULED EQUIPMENT	\$9,983.29	\$15,664.28	\$15,000.00	\$20,000.00
<b>Total Capital/Transfer/Debt</b>		<b>12,391.31</b>	<b>53,952.62</b>	<b>52,000.00</b>	<b>92,000.00</b>
<b>Total Expenses</b>		<b>718,309.86</b>	<b>1,077,699.53</b>	<b>922,716.20</b>	<b>1,130,185.00</b>
<b>Total Concessions</b>		<b>(180,451.50)</b>	<b>35,281.77</b>	<b>30,053.80</b>	<b>64,425.00</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>GOLF COURSES</b>					
<b>Revenues</b>					
01.10.**.4060.**	MERCHANDISE SALES	\$0.00	\$100,477.61	\$0.00	\$0.00
01.10.**.4100.**	EQUIPMENT RENTAL	\$0.00	\$10,764.75	\$0.00	\$50,000.00
01.10.10.4270.00	LEAGUE PLAY	\$0.00	\$44,055.00	\$0.00	\$0.00
01.10.**.4340.**	RENTAL INCOME	\$155,898.06	\$161,614.97	\$161,200.00	\$163,200.00
01.10.46.4380.00	POP MACHINES	\$670.24	\$0.00	\$0.00	\$0.00
01.10.**.4460.**	GREEN FEES	\$1,907,018.44	\$1,932,757.50	\$1,843,786.32	\$1,973,029.00
01.10.**.4480.**	SEASON TICKETS	\$1,227,559.62	\$1,240,111.76	\$1,282,783.00	\$1,207,000.00
01.10.**.4500.**	GAS GOLF CARTS	\$945,120.07	\$849,101.53	\$982,697.00	\$983,417.00
01.10.**.4540.**	DRIVING RANGE	\$461,660.48	\$440,781.25	\$433,448.00	\$462,200.00
01.10.20.4660.00	INSURANCE CLAIMS	\$3,373.32	\$0.00	\$0.00	\$0.00
01.10.**.4672.**	ADVERTISING REVENUE	\$11,225.70	\$8,407.00	\$9,880.00	\$28,650.00
01.10.40.4675.00	FOUNDATION DONATIONS	\$0.00	\$27,755.00	\$0.00	\$0.00
01.10.**.4700.**	MISC INCOME	\$28,343.06	\$28,256.00	\$0.00	\$183,400.00
<b>Total Revenues</b>		<b>\$4,740,868.99</b>	<b>4,844,082.37</b>	<b>4,713,794.32</b>	<b>\$5,050,896.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.10.**.5100.**	FULL TIME COMPENSATION	\$926,913.85	\$986,497.19	\$932,708.89	\$1,009,409.00
01.10.**.5200.**	PART TIME COMPENSATION	\$968,521.97	\$852,857.20	\$915,692.00	\$938,200.00
01.10.**.5540.**	UNEMPLOYMENT	\$1,259.67	\$1,068.79	\$0.00	\$0.00
<b>Total Personnel</b>		<b>1,896,695.49</b>	<b>\$1,840,423.18</b>	<b>\$1,848,400.89</b>	<b>\$1,947,609.00</b>
<b>Operating Expenses</b>					
01.10.**.6010.**	BANK FEES	\$143,741.47	\$136,634.10	\$147,818.00	\$145,180.00
01.10.**.6030.**	PROMOTION/ADVERTISING	\$44,338.15	\$51,912.00	\$65,779.00	\$50,000.00
01.10.**.6050.**	MILEAGE	\$2,257.56	\$1,500.00	\$2,500.00	\$4,700.00
01.10.**.6070.**	COMPUTER SERVICE FEES	\$78,636.18	\$77,441.00	\$83,875.00	\$88,950.00
01.10.**.6090.**	RECURRING MAINTENANCE	\$46,156.67	\$41,205.00	\$41,300.00	\$47,000.00
01.10.**.6100.**	GENERAL SUPPLIES	\$38,881.35	\$58,591.25	\$35,450.00	\$66,600.00
01.10.**.6110.**	INSURANCE	\$0.00	\$2,000.00	\$1,200.00	\$0.00
01.10.**.6115.**	UNIFORMS	\$3,747.22	\$3,500.88	\$3,600.00	\$6,800.00
01.10.**.6150.**	OFFICE SUPPLIES	\$3,345.05	\$3,905.94	\$3,900.00	\$5,050.00
01.10.**.6170.**	PRINTING	\$11,805.34	\$13,924.10	\$9,900.00	\$12,850.00
01.10.**.6180.**	PURCHASED SERVICES	\$19,500.00	\$23,500.00	\$25,000.00	\$54,000.00
01.10.**.6190.**	RANGE BALLS	\$20,206.25	\$15,543.75	\$15,800.00	\$29,500.00
01.10.**.6230.**	SALES TAX	\$318,618.69	\$292,864.00	\$309,104.00	\$319,416.00
01.10.**.6240.**	TELEPHONE/INTERNET	\$23,404.16	\$26,400.50	\$26,650.00	\$26,350.00
01.10.**.6245.**	PROFESSIONAL DEVELOPMENT	\$18,558.20	\$30,599.00	\$32,525.00	\$49,250.00
01.10.**.6260.**	ELECTRIC	\$109,506.43	\$107,087.13	\$115,000.00	\$117,719.00
01.10.**.6270.**	GAS & OIL	\$82,489.61	\$96,902.00	\$112,000.00	\$98,000.00
01.10.**.6280.**	HEAT	\$23,234.76	\$38,986.50	\$34,700.00	\$24,977.00
01.10.**.6300.**	TOOLS MECHANICS	\$3,755.86	\$3,702.00	\$2,000.00	\$3,500.00
01.10.**.6320.**	WATER & CITY UTILITIES	\$56,090.84	\$41,046.62	\$55,150.00	\$60,299.00
01.10.**.6330.**	GOLF CART RENTAL	\$287,749.37	\$286,718.25	\$295,146.00	\$304,948.00
01.10.50.6350.00	BUILDING RENT	\$41,324.28	\$44,029.00	\$45,000.00	\$41,324.00
01.10.**.6360.**	IRRIGATION REPAIR	\$28,649.51	\$59,012.00	\$44,500.00	\$48,000.00
01.10.**.6380.**	MISC EXPENSE	\$2,315.19	\$247.53	\$150.00	\$500.00
01.10.**.6390.**	FERTILIZERS	\$180,785.11	\$217,899.00	\$239,000.00	\$232,000.00
01.10.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$71,371.10	\$207,817.50	\$108,700.00	\$98,000.00
01.10.**.6420.**	REPAIR MOBILE	\$93,377.14	\$67,227.60	\$86,900.00	\$98,000.00
01.10.**.6425.**	EQUIPMENT RENTAL	\$5,380.90	\$3,500.00	\$5,500.00	\$4,200.00
01.10.10.6460.00	LEAGUE CREDITS ISSUED	\$0.00	\$44,519.00	\$0.00	\$0.00
01.10.40.6480.00	POSTAGE	\$0.00	\$9.96	\$0.00	\$100.00
<b>Total Operating Expenses</b>		<b>\$1,759,226.39</b>	<b>\$2,027,595.40</b>	<b>\$1,948,147.00</b>	<b>\$2,037,213.00</b>
<b>Capital/Transfers/Debt</b>					
01.10.**.7020.**	SCHEDULED EQUIPMENT	\$713,098.39	\$930,197.50	\$813,300.00	\$382,700.00
01.10.40.7075.00	FOUNDATION DONATION EXPENSES	\$0.00	\$27,755.00	\$0.00	\$0.00
01.10.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEM	\$33,713.99	\$25,025.57	\$21,250.00	\$593,500.00
01.10.**.7620.**	BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$81,000.00
<b>Total Capital/Transfers/Debt</b>		<b>746,812.38</b>	<b>982,978.07</b>	<b>834,550.00</b>	<b>1,057,200.00</b>
<b>Total Expenses</b>		<b>4,402,734.26</b>	<b>4,850,996.65</b>	<b>4,631,097.89</b>	<b>5,042,022.00</b>
<b>Total Golf Courses</b>		<b>338,134.73</b>	<b>(6,914.28)</b>	<b>82,696.43</b>	<b>8,874.00</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>FACILITIES</b>					
<b>Revenues</b>					
01.15.**.4010.**	ADMISSIONS	\$8,666.25	\$1,720.00	\$3,250.00	\$4,600.00
01.15.**.4060.**	MERCHANDISE SOLD	\$301.00	\$128.00	\$300.00	\$300.00
01.15.**.4080.**	DRY FLOOR RENTAL	\$99,133.25	\$105,818.50	\$116,600.00	\$91,100.00
01.15.**.4140.**	ICE RENTAL	\$382,394.55	\$345,120.75	\$335,000.00	\$350,000.00
01.15.**.4340.**	RENTAL FEES	\$83,617.60	\$59,380.44	\$39,750.00	\$70,300.00
01.15.**.4380.**	POP MACHINES	\$3,473.67	\$2,235.42	\$5,100.00	\$4,500.00
01.15.**.4560.**	SKATE SHARPENING	\$338.00	\$140.00	\$700.00	\$300.00
01.15.**.4620.**	VENDOR FEES	\$550.00	\$1,500.00	\$0.00	\$400.00
01.15.**.4700.**	MISC. INCOME	\$1,976.88	\$1,170.55	\$2,500.00	\$2,500.00
<b>Total Revenues</b>		<b>580,451.20</b>	<b>481,289.21</b>	<b>503,200.00</b>	<b>524,000.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.15.**.5100.**	FULL TIME COMPENSATION	\$131,672.88	\$136,053.50	\$147,426.72	\$174,555.00
01.15.**.5200.**	PART TIME COMPENSATION	\$174,616.10	\$190,531.24	\$180,810.00	\$198,520.00
<b>Total Personnel</b>		<b>306,288.98</b>	<b>326,584.74</b>	<b>328,236.72</b>	<b>373,075.00</b>
<b>Operations</b>					
01.15.**.6010.**	BANK FEES	\$310.96	\$95.12	\$100.00	\$314.00
01.15.12.6050.00	MILEAGE	\$255.27	\$211.30	\$250.00	\$0.00
01.15.**.6070.**	COMPUTER SERVICE FEES	\$3,405.97	\$484.00	\$4,900.00	\$3,000.00
01.15.**.6090.**	RECURRING MAINTENANCE	\$36,299.89	\$28,816.00	\$36,000.00	\$47,000.00
01.15.**.6100.**	GENERAL SUPPLIES	\$20,803.43	\$25,046.00	\$22,000.00	\$20,000.00
01.15.**.6115.**	UNIFORMS	\$1,189.70	\$234.00	\$1,650.00	\$1,500.00
01.15.16.6140.00	MERCHANDISE RESALE	\$278.40	\$84.92	\$300.00	\$500.00
01.15.**.6150.**	OFFICE SUPPLIES	\$373.23	\$7.99	\$600.00	\$500.00
01.15.**.6180.**	PURCHASED SERVICES	\$10,291.80	\$0.00	\$0.00	\$0.00
01.15.**.6230.**	SALES TAX	\$649.35	\$138.75	\$450.00	\$652.00
01.15.**.6240.**	TELEPHONE/INTERNET	\$18,994.65	\$17,740.92	\$14,500.00	\$15,500.00
01.15.16.6245.00	PROFESSIONAL DEVELOPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00
01.15.**.6260.**	ELECTRIC	\$205,315.52	\$239,286.40	\$234,000.00	\$216,554.00
01.15.**.6270.**	GAS/OIL	\$3,857.23	\$4,149.00	\$7,500.00	\$6,000.00
01.15.**.6280.**	HEAT	\$82,938.47	\$108,999.89	\$104,000.00	\$63,779.00
01.15.**.6300.**	SHOP TOOLS	\$4,393.25	\$782.19	\$1,550.00	\$0.00
01.15.**.6320.**	WATER & CITY UTILITIES	\$36,743.48	\$35,423.02	\$32,000.00	\$37,280.00
01.15.**.6380.**	MISC EXPENSE	\$91.94	\$0.00	\$3,000.00	\$0.00
01.15.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$180,709.41	\$100,340.00	\$97,000.00	\$105,000.00
01.15.**.6420.**	REPAIR MOBILE	\$9,827.83	\$380.33	\$7,500.00	\$7,000.00
<b>Total</b>		<b>\$617,729.78</b>	<b>\$562,219.83</b>	<b>\$567,300.00</b>	<b>\$524,579.00</b>
<b>Capital/Transfers/Debt</b>					
01.15.**.7020.**	SCHEDULED EQUIPMENT	\$141,183.33	\$235,841.00	\$240,500.00	\$20,000.00
01.15.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEM	\$28,102.77	\$8,488.00	\$8,500.00	\$8,500.00
01.15.**.7620.**	BUILDING IMPROVEMENTS	\$51,857.52	\$19,844.00	\$20,000.00	\$210,000.00
<b>Total Capital/Transfers/Debt</b>		<b>221,143.62</b>	<b>264,173.00</b>	<b>269,000.00</b>	<b>238,500.00</b>
<b>Total Expenses</b>		<b>1,145,162.38</b>	<b>1,152,977.57</b>	<b>1,164,536.72</b>	<b>1,136,154.00</b>
<b>Total Facilities</b>		<b>(564,711.18)</b>	<b>(671,688.36)</b>	<b>(661,336.72)</b>	<b>(612,154.00)</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>FARGO PARKS CENTER</b>					
<b>Revenues</b>					
01.16.**4010.**	ADMISSIONS	\$29,991.50	\$218,510.00	\$134,132.50	\$228,298.00
01.16.**4060.**	MERCHANDISE SOLD	\$0.00	\$1,614.00	\$2,500.00	\$3,880.00
01.16.30.4065.00	BEER PERMIT FEES	\$0.00	\$0.00	\$2,500.00	\$500.00
01.16.15.4100.00	EQUIPMENT RENTAL	\$0.00	\$200.00	\$0.00	\$0.00
01.16.15.4140.00	ICE RENTAL	\$0.00	\$254,840.00	\$0.00	\$0.00
01.16.**4340.**	RENTAL FEES	\$400,650.89	\$1,391,214.50	\$1,486,290.40	\$1,804,523.00
01.16.01.4380.00	POP/VENDING MACHINES	\$110.81	\$830.00	\$0.00	\$0.00
01.16.15.4560.00	SKATE SHARPENING	\$0.00	\$250.00	\$250.00	\$250.00
01.16.01.4620.00	VENDOR FEES	\$46.00	\$1,536.00	\$0.00	\$1,210.00
01.16.01.4700.00	MISCELLANEOUS REVENUE	\$1,058.74	\$0.00	\$207,500.00	\$0.00
<b>Total Revenues</b>		<b>431,857.94</b>	<b>1,868,994.50</b>	<b>1,833,172.90</b>	<b>2,038,661.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.16.01.5100.00	FULL TIME COMPENSATION	\$457,212.66	\$863,413.50	\$868,302.55	\$864,992.00
01.16.**5200.**	PART TIME COMPENSATION	\$60,167.49	\$550,157.40	\$553,516.00	\$598,579.00
<b>Total Personnel</b>		<b>517,380.15</b>	<b>1,413,570.90</b>	<b>1,421,818.55</b>	<b>1,463,571.00</b>
<b>Operations</b>					
01.16.01.6010.01	BANK FEES	\$0.00	\$0.00	\$1,996.99	\$0.00
01.16.01.6030.00	PROMOTION/ADVERTISING	\$14,780.13	\$25,771.00	\$54,000.00	\$48,500.00
01.16.01.6050.00	MILEAGE	\$610.44	\$0.00	\$600.00	\$710.00
01.16.01.6070.00	COMPUTER SERVICE FEES	\$37,040.28	\$31,708.00	\$46,405.46	\$41,132.68
01.16.**6090.**	RECURRING MAINTENANCE	\$15,296.72	\$58,491.00	\$89,920.00	\$254,067.00
01.16.**6100.**	GENERAL SUPPLIES	\$24,433.15	\$69,909.00	\$139,695.00	\$103,975.00
01.16.01.6115.00	UNIFORMS	\$5,865.11	\$6,789.00	\$7,200.00	\$7,400.00
01.16.01.6130.00	MEALS & MEETINGS	\$301.12	\$1,514.94	\$2,200.00	\$2,700.00
01.16.**6140.**	MERCHANDISE RESALE	\$0.00	\$6,667.31	\$2,000.00	\$2,620.00
01.16.01.6150.00	OFFICE SUPPLIES	\$683.44	\$302.34	\$2,500.00	\$1,700.00
01.16.01.6180.00	PURCHASED SERVICES	\$35,826.25	\$113,688.75	\$85,000.00	\$84,940.00
01.16.**6230.**	SALES TAX	\$238.60	\$7,839.88	\$9,532.51	\$17,999.23
01.16.01.6240.00	TELEPHONE/INTERNET	\$3,651.81	\$5,480.27	\$5,762.64	\$8,166.00
01.16.01.6245.00	PROFESSIONAL DEVELOPMENT	\$5,524.76	\$17,672.45	\$17,975.26	\$37,150.00
01.16.01.6250.00	TRAVEL	\$0.00	\$950.00	\$950.00	\$500.00
01.16.**6260.**	ELECTRIC	\$235,108.56	\$501,163.25	\$548,346.05	\$428,598.00
01.16.01.6270.00	GAS/OIL	\$50.53	\$2,172.50	\$5,000.00	\$7,506.00
01.16.**6280.**	HEAT	\$25,381.97	\$144,665.96	\$139,439.64	\$241,491.00
01.16.01.6300.00	SHOP TOOLS	\$579.86	\$494.48	\$1,000.00	\$500.00
01.16.**6320.**	WATER & CITY UTILITIES	\$7,490.03	\$24,455.28	\$68,442.62	\$24,301.00
01.16.01.6380.00	MISC EXPENSE	\$1,149.44	\$498.00	\$560.00	\$65.00
01.16.**6410.**	REPAIR FACILITY & EQUIPMENT	\$1,342.70	\$34,110.00	\$35,000.00	\$29,100.00
01.16.**6420.**	REPAIR MOBILE	\$1,460.91	\$3,835.44	\$5,500.00	\$4,200.00
<b>Total Operations</b>		<b>416,815.81</b>	<b>1,058,178.84</b>	<b>1,269,026.17</b>	<b>1,347,320.91</b>
<b>Capital/Transfers/Debt</b>					
01.16.01.7020.00	SCHEDULED EQUIPMENT	\$0.00	\$2,500.00	\$2,500.00	\$0.00
01.16.**7080.**	UNSCHEDULED EQUIPMENT	\$0.00	\$10,253.00	\$14,000.00	\$8,250.00
<b>Total Capital/Transfers/Debt</b>		<b>-</b>	<b>12,753.00</b>	<b>16,500.00</b>	<b>8,250.00</b>
<b>Total Expenses</b>		<b>934,195.96</b>	<b>2,484,502.74</b>	<b>2,707,344.72</b>	<b>2,819,141.91</b>
<b>Total FARGO PARKS CENTER</b>		<b>(502,338.02)</b>	<b>(615,508.23)</b>	<b>(874,171.82)</b>	<b>(780,480.91)</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>NEIGHBORHOOD PARKS</b>					
<b>Revenues</b>					
01.20.**.4040.**	CAMPERS	\$188,208.50	\$187,451.00	\$190,000.00	\$190,000.00
01.20.19.4060.00	CONCESSION SALES	\$2,716.00	\$3,713.00	\$4,000.00	\$3,000.00
01.20.**.4100.**	EQUIPMENT RENTAL	\$29,256.00	\$27,548.66	\$43,500.00	\$43,000.00
01.20.**.4340.**	RENTAL INCOME - GENERAL	\$81,582.40	\$57,700.00	\$75,000.00	\$70,000.00
01.20.**.4380.**	POP MACHINES	\$110.53	\$0.00	\$0.00	\$0.00
01.20.**.4600.**	SHELTERS	\$94,112.00	\$89,430.00	\$84,100.00	\$89,000.00
01.20.**.4605.**	VENDOR IN THE PARK PERMIT FEE	\$0.00	\$0.00	\$0.00	\$0.00
01.20.**.4620.**	VENDOR IN THE PARK FEES	\$3,604.86	\$100.00	\$1,500.00	\$3,000.00
01.20.**.4660.**	INSURANCE CLAIMS	\$59,846.00	\$0.00	\$0.00	\$0.00
01.20.**.4670.**	SPONSORSHIP/DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00
01.20.36.4671.00	GRANT REVENUE	\$4,000.00	\$0.00	\$0.00	\$0.00
01.20.**.4672.**	ADVERTISING REVENUE	\$184.59	\$190.00	\$1,000.00	\$500.00
01.20.**.4700.**	MISC INCOME	\$810.00	\$415.00	\$300.00	\$500.00
<b>Total Revenues</b>		<b>464,430.88</b>	<b>366,547.66</b>	<b>399,400.00</b>	<b>399,000.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.20.**.5200.**	PART TIME COMPENSATION	\$220,554.59	\$293,419.00	\$327,195.00	\$263,757.00
01.20.**.5540.**	UNEMPLOYMENT	\$4,365.91	\$954.27	\$0.00	\$0.00
<b>Total Personnel</b>		<b>224,920.50</b>	<b>294,373.27</b>	<b>327,195.00</b>	<b>263,757.00</b>
<b>Operations</b>					
01.20.**.6010.**	BANK FEES	\$0.00	\$0.00	\$1,000.00	\$0.00
01.20.**.6030.**	PROMOTION/ADVERTISING	\$0.00	\$0.00	\$500.00	\$0.00
01.20.**.6070.**	COMPUTER SERVICE FEES	\$796.00	\$614.00	\$2,500.00	\$2,500.00
01.20.**.6090.**	RECURRING MAINTENANCE	\$58,563.42	\$48,296.84	\$48,950.00	\$56,800.00
01.20.**.6100.**	GENERAL SUPPLIES	\$32,086.89	\$21,579.23	\$22,250.00	\$15,550.00
01.20.18.6110.01	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
01.20.**.6115.**	UNIFORMS	\$0.00	\$0.00	\$500.00	\$0.00
01.20.01.6125.00	SOLD ADVERTISING EXPENSES	\$0.00	\$0.00	\$1,000.00	\$0.00
01.20.19.6130.00	MEALS & MEETINGS	\$0.00	\$0.00	\$0.00	\$0.00
01.20.19.6140.00	MERCHANDISE RESALE	\$1,173.45	\$3,970.00	\$3,500.00	\$1,500.00
01.20.**.6150.**	OFFICE SUPPLIES	\$19.36	\$963.56	\$200.00	\$0.00
01.20.**.6170.**	PRINTING	\$395.00	\$834.43	\$0.00	\$1,000.00
01.20.**.6180.**	PURCHASED SERVICES	\$0.00	\$215.00	\$0.00	\$0.00
01.20.**.6230.**	SALES TAX	\$15,432.97	\$5,526.30	\$18,500.00	\$15,472.00
01.20.**.6240.**	TELEPHONE/INTERNET	\$18,317.90	\$10,592.97	\$11,000.00	\$10,750.00
01.20.19.6245.00	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00
01.20.**.6260.**	ELECTRIC	\$165,945.27	\$67,037.68	\$86,600.00	\$78,480.00
01.20.**.6270.**	GAS/OIL	\$0.00	\$0.00	\$0.00	\$0.00
01.20.**.6280.**	HEAT	\$8,929.40	\$12,485.59	\$10,500.00	\$7,658.00
01.20.22.6290.00	YUNKER FARM UTILITES	\$5,766.00	\$9,164.39	\$10,000.00	\$6,198.00
01.20.**.6300.**	TOOLS	\$2,323.33	\$1,036.56	\$1,000.00	\$0.00
01.20.01.6310.00	PARK SIGNAGE	\$56,285.20	\$0.00	\$0.00	\$0.00
01.20.**.6320.**	WATER & CITY UTILITIES	\$220,869.45	\$117,274.13	\$119,350.00	\$125,069.00
01.20.01.6325.00	LANDFILL FEES	\$23,824.14	\$20,071.13	\$20,000.00	\$24,000.00
01.20.**.6350.**	RENTAL	\$10,860.57	\$15,018.55	\$11,000.00	\$14,019.00
01.20.**.6360.**	IRRIGATION REPAIR	\$26,537.03	\$3,259.18	\$3,200.00	\$0.00
01.20.**.6380.**	MISC EXPENSE	\$116.04	\$0.00	\$0.00	\$0.00
01.20.**.6390.**	NURSERY	\$27,674.72	\$0.00	\$0.00	\$0.00
01.20.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$230,749.64	\$178,482.35	\$163,300.00	\$152,500.00
01.20.01.6412.00	PAINT & REFURBISH	\$73.69	\$0.00	\$0.00	\$0.00
01.20.**.6420.**	REPAIR MOBILE	\$138.23	\$0.00	\$0.00	\$0.00
01.20.**.6425.**	EQUIPMENT RENTAL	\$70.00	\$0.00	\$0.00	\$0.00
01.20.30.6450.00	SPONSORSHIP/DONATIONS	\$16,048.76	\$0.00	\$0.00	\$0.00
<b>Total Operations</b>		<b>922,996.46</b>	<b>516,421.89</b>	<b>534,850.00</b>	<b>\$511,496.00</b>
<b>Capital/Transfers/Debt</b>					
01.20.**.7020.**	SCHEDULED EQUIPMENT	\$66,314.96	\$27,674.84	\$25,000.00	\$20,000.00
01.20.**.7080.**	UNSCHEDULED EQUIPMENT	\$8,983.97	\$0.00	\$1,000.00	\$150,750.00
01.20.**.7620.**	BUILDING IMPROVEMENTS	\$1,725,039.70	\$31,005.00	\$12,000.00	\$158,000.00
<b>Total Capital/Transfers/Debt</b>		<b>1,800,338.63</b>	<b>58,679.84</b>	<b>38,000.00</b>	<b>\$328,750.00</b>
<b>Total Expenses</b>		<b>2,948,255.59</b>	<b>869,475.00</b>	<b>900,045.00</b>	<b>1,104,003.00</b>
<b>Total Neighborhood Parks</b>		<b>(2,483,824.71)</b>	<b>(502,927.34)</b>	<b>(500,645.00)</b>	<b>(705,003.00)</b>

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

		Actual 2024	Projected 2025	Budget 2025	Final Budget 2026
<b>SWIMMING POOLS</b>					
<b>Revenues</b>					
01.25.**.4010.**	ADMISSIONS	\$241,501.00	\$650,802.63	\$576,360.00	\$594,594.00
01.25.**.4320.**	PROGRAM REGISTRATIONS	\$61,604.00	\$44,421.00	\$61,023.60	\$61,024.00
01.25.**.4340.**	RENTAL INCOME	\$7,800.00	\$8,850.00	\$21,400.00	\$14,800.00
01.25.**.4480.**	SEASON PASSES	\$113,866.99	\$115,714.00	\$196,550.00	\$112,111.00
01.25.40.4670.00	SPONSORSHIP/DONATIONS	\$0.00	\$13,300.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>424,771.99</b>	<b>833,087.63</b>	<b>855,333.60</b>	<b>782,529.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.25.**.5100.**	FULL TIME COMPENSATION	\$48,539.03	\$49,239.04	\$49,775.60	\$49,748.00
01.25.**.5200.**	PART TIME COMPENSATION	\$502,060.76	\$840,298.52	\$820,570.00	\$860,062.50
<b>Total Personnel</b>		<b>550,599.79</b>	<b>889,537.56</b>	<b>870,345.60</b>	<b>909,810.50</b>
<b>Operations</b>					
01.25.**.6010.**	BANK FEES	\$4,992.09	\$17,135.00	\$8,390.00	\$5,049.00
01.25.**.6030.**	PROMOTION/ADVERTISING	\$0.00	\$1,759.00	\$7,900.00	\$1,750.00
01.25.20.6050.00	MILEAGE	\$0.00	\$0.00	\$0.00	\$100.00
01.25.**.6060.**	POOL CHEMICALS	\$28,957.89	\$69,141.00	\$71,500.00	\$80,000.00
01.25.**.6070.**	COMPUTER SERVICE FEES	\$2,759.82	\$184.00	\$9,200.00	\$9,200.00
01.25.**.6090.**	RECURRING MAINTENANCE	\$734.12	\$10,580.04	\$2,800.00	\$2,800.00
01.25.**.6100.**	GENERAL SUPPLIES	\$11,283.12	\$10,848.83	\$10,800.00	\$7,550.00
01.25.**.6115.**	UNIFORMS	\$12,018.21	\$13,599.74	\$14,465.00	\$14,790.00
01.25.40.6130.00	MEALS & MEETINGS	\$0.00	\$0.00	\$0.00	\$250.00
01.25.10.6170.00	PRINTING	\$0.00	\$0.00	\$750.00	\$200.00
01.25.**.6180.**	PURCHASED SERVICES	\$16,298.75	\$5,465.64	\$5,450.00	\$5,450.00
01.25.**.6200.**	PROGRAM/EVENT EXPENSES	\$4,670.21	\$38,491.00	\$26,475.00	\$18,350.00
01.25.**.6230.**	SALES TAX	\$24,908.41	\$51,968.00	\$51,998.00	\$54,465.43
01.25.**.6240.**	TELEPHONE/INTERNET	\$5,735.99	\$5,274.00	\$4,500.00	\$4,500.00
01.25.**.6260.**	ELECTRIC	\$4,310.51	\$9,382.50	\$21,200.00	\$16,633.00
01.25.**.6280.**	HEAT	\$8,250.82	\$10,654.50	\$26,000.00	\$11,870.00
01.25.**.6320.**	WATER & CITY UTILITIES	\$22,889.92	\$30,544.51	\$36,200.00	\$25,606.00
01.25.**.6380.**	MISC EXPENSE	\$0.00	\$0.00	\$1,300.00	\$1,550.00
01.25.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$66,067.14	\$55,414.00	\$66,850.00	\$70,400.00
01.25.40.6425.00	EQUIPMENT RENTAL	\$166.12	\$0.00	\$0.00	\$0.00
<b>Total Operations</b>		<b>214,043.12</b>	<b>330,441.76</b>	<b>365,778.00</b>	<b>\$330,513.43</b>
<b>Capital/Transfers/Debt</b>					
01.25.**.7020.**	SCHEDULED EQUIPMENT	\$0.00	\$605,364.20	\$640,500.00	\$25,500.00
01.25.**.7080.**	UNSCHEDULED EQUIPMENT	\$2,697.00	\$32,498.78	\$35,000.00	\$20,000.00
01.25.**.7620.**	BUILDING IMPROVEMENTS	\$194,623.64	\$0.00	\$0.00	\$0.00
01.25.**.7910.**	INTEREST	\$4,350.49	\$0.00	\$0.00	\$0.00
01.25.**.7950.**	PRINCIPAL	\$289,999.51	\$0.00	\$0.00	\$0.00
<b>Total Capital/Transfers/Debt</b>		<b>491,670.64</b>	<b>637,862.98</b>	<b>675,500.00</b>	<b>45,500.00</b>
<b>Total Expenses</b>		<b>1,256,313.55</b>	<b>1,857,842.30</b>	<b>1,911,623.60</b>	<b>1,285,823.93</b>
<b>Total Swimming Pools</b>		<b>(831,541.56)</b>	<b>(1,024,754.68)</b>	<b>(1,056,290.00)</b>	<b>(503,294.93)</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>PARK OPERATIONS</b>					
<b>Revenues</b>					
01.30.44.4100.01	EQUIPMENT RENTAL	\$0.00	\$0.00	\$13,000.00	\$0.00
01.30.**.4340.**	FIELD USAGE FEES	\$105,359.02	\$116,760.55	\$115,250.00	\$140,800.00
01.30.20.4380.00	POP MACHINES	\$0.00	\$0.00	\$150.00	\$0.00
01.30.20.4620.00	VENDOR FEES	\$0.00	\$0.00	\$2,000.00	\$0.00
01.30.20.4660.00	INSURANCE CLAIMS	\$3,616.63	\$14,587.27	\$0.00	\$0.00
01.30.**.4671.**	GRANT REVENUE	\$727,865.56	\$126,671.56	\$0.00	\$289,000.00
01.30.**.4700.**	MISC INCOME	\$8,710.25	\$65,451.26	\$125,000.00	\$0.00
01.30.01.4755.00	SALE OF EQUIPMENT	\$58,783.97	\$0.00	\$75,000.00	\$75,000.00
01.30.01.4900.00	OTHER REVENUE	\$174,941.25	\$0.00	\$50,000.00	\$0.00
<b>Total Revenues</b>		<b>1,079,276.68</b>	<b>323,470.64</b>	<b>380,400.00</b>	<b>504,800.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.30.**.5100.**	FULL TIME COMPENSATION	\$2,504,805.73	\$2,601,339.52	\$2,612,898.97	\$2,667,289.00
01.30.**.5200.**	SALARIES PART-TIME	\$556,329.54	\$746,484.75	\$750,081.00	\$685,413.00
<b>Total Personnel</b>		<b>3,061,135.27</b>	<b>3,347,824.27</b>	<b>3,362,979.97</b>	<b>3,352,702.00</b>
<b>Operations</b>					
01.30.**.6050.**	MILEAGE	\$7,272.04	\$8,426.82	\$6,500.00	\$9,000.00
01.30.**.6070.**	COMPUTER SERVICE FEES	\$63,032.12	\$82,104.70	\$75,500.00	\$44,000.00
01.30.02.6080.00	CARPENTER SUPPLIES	\$14,182.22	\$3,759.16	\$4,500.00	\$4,500.00
01.30.**.6090.**	RECURRING MAINTENANCE	\$41,109.41	\$41,602.83	\$37,500.00	\$61,000.00
01.30.**.6100.**	GENERAL SUPPLIES	\$69,155.36	\$114,933.20	\$129,000.00	\$127,000.00
01.30.20.6102.00	AGRILIME - FIELDS	\$16,007.80	\$18,200.00	\$15,000.00	\$18,000.00
01.30.**.6115.**	UNIFORMS	\$18,744.79	\$21,181.00	\$21,200.00	\$20,300.00
01.30.**.6130.**	MEALS & MEETINGS	\$350.63	\$0.00	\$0.00	\$6,100.00
01.30.**.6150.**	OFFICE SUPPLIES	\$2,255.87	\$3,489.78	\$5,000.00	\$4,500.00
01.30.01.6170.00	PRINTING	\$1,424.94	\$917.88	\$1,200.00	\$1,500.00
01.30.01.6180.00	PURCHASED SERVICES	\$85,005.79	\$9,545.74	\$10,000.00	\$50,000.00
01.30.44.6200.00	PROGRAM/EVENT EXPENSES	\$0.00	\$0.00	\$1,000.00	\$0.00
01.30.44.6230.00	SALES TAX	\$0.00	\$0.00	\$1,000.00	\$0.00
01.30.**.6240.**	TELEPHONE/INTERNET	\$36,942.55	\$36,969.29	\$29,975.00	\$44,800.00
01.30.**.6245.**	PROFESSIONAL DEVELOPMENT	\$32,796.95	\$47,556.51	\$52,200.00	\$44,385.00
01.30.01.6250.00	TRAVEL	\$54.00	\$0.00	\$0.00	\$0.00
01.30.**.6260.**	ELECTRIC	\$33,695.68	\$146,097.07	\$147,000.00	\$146,505.40
01.30.**.6270.**	GAS/OIL	\$179,739.58	\$205,100.00	\$220,000.00	\$225,000.00
01.30.**.6280.**	HEAT	\$16,044.36	\$34,532.53	\$26,400.00	\$19,208.00
01.30.**.6300.**	SHOP TOOLS	\$16,213.56	\$8,731.09	\$18,750.00	\$23,000.00
01.30.01.6310.00	SIGNS	\$0.00	\$120,097.96	\$125,000.00	\$75,000.00
01.30.**.6320.**	WATER & CITY UTILITIES	\$21,459.10	\$101,108.21	\$126,200.00	\$108,068.00
01.30.**.6340.**	PUBLIC PROTECTION	\$16,745.00	\$20,575.50	\$35,000.00	\$35,000.00
01.30.20.6350.00	RENT	\$0.00	\$0.00	\$100.00	\$0.00
01.30.**.6360.**	IRRIGATION REPAIR	\$14,001.83	\$52,149.58	\$52,000.00	\$45,000.00
01.30.**.6380.**	MISC EXPENSE	\$609.32	\$800.00	\$1,000.00	\$1,000.00
01.30.**.6390.**	NURSERY	\$113,683.52	\$122,085.00	\$170,000.00	\$160,000.00
01.30.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$860,275.15	\$334,400.40	\$342,000.00	\$395,000.00
01.30.**.6412.**	PAINT & REFURBISH	\$183,779.68	\$230,700.74	\$235,000.00	\$235,000.00
01.30.**.6420.**	REPAIR MOBILE	\$239,354.15	\$226,639.86	\$262,000.00	\$271,500.00
01.30.**.6425.**	EQUIPMENT RENTAL	\$4,572.58	\$4,000.00	\$4,000.00	\$4,500.00
01.30.20.6450.00	SPONSORSHIP/DONATIONS	\$0.00	\$15,000.00	\$0.00	\$16,600.00
<b>Total Operations</b>		<b>2,088,507.98</b>	<b>\$2,010,704.85</b>	<b>\$2,154,025.00</b>	<b>\$2,195,466.40</b>
<b>Capital/Transfers/Debt</b>					
01.30.**.7020.**	SCHEDULED EQUIPMENT	\$2,335,054.14	\$3,741,248.00	\$4,030,800.00	\$1,351,000.00
01.30.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEM	\$130,483.91	\$42,201.00	\$47,000.00	\$55,000.00
01.30.**.7620.**	BUILDING IMPROVEMENTS	\$731,241.99	\$271,737.53	\$0.00	\$3,672,500.00
01.30.01.7910.00	LEASE - INTEREST	\$27,220.00	\$24,121.00	\$24,121.00	\$20,939.00
01.30.01.7950.00	LEASE - PRINCIPAL	\$116,952.00	\$120,051.00	\$120,051.00	\$123,233.00
<b>Total Capital/Transfers/Debt</b>		<b>3,340,952.04</b>	<b>4,199,358.53</b>	<b>4,221,972.00</b>	<b>\$5,222,672.00</b>
<b>Total Expenses</b>		<b>8,490,595.29</b>	<b>9,557,887.65</b>	<b>9,738,976.97</b>	<b>10,770,840.40</b>
<b>Total Park Maintenance</b>		<b>(7,411,318.61)</b>	<b>(9,234,417.01)</b>	<b>(9,358,576.97)</b>	<b>(10,266,040.40)</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>ADMINISTRATION</b>					
<b>Revenues</b>					
01.50.01.4340.00	RENTAL INCOME	\$17,609.75	\$17,710.00	\$17,000.00	\$17,500.00
01.50.01.4440.00	INVESTMENT INCOME	\$3,094,466.40	\$971,272.75	\$657,652.00	\$925,000.00
01.50.01.4660.00	INSURANCE CLAIMS	\$489.00	\$84,046.90	\$0.00	\$0.00
01.50.10.4672.00	ADVERTISING REVENUE - BROCHURE	\$8,250.00	\$4,680.00	\$10,860.00	\$11,220.00
01.50.**.4700.**	MISC INCOME	\$51,425.07	\$86,514.00	\$50,000.00	\$9,000.00
01.50.01.4755.00	SALE OF ASSETS	\$2,092,252.90	\$256,475.00	\$0.00	\$0.00
01.50.20.4810.00	GENERAL MILL LEVY	\$14,239,151.23	\$16,751,848.19	\$17,451,846.36	\$18,683,225.00
01.50.20.4815.00	RECREATION MILL LEVY	\$3,289,922.71	\$3,476,248.97	\$3,630,524.00	\$3,796,711.00
01.50.**.4845.**	INTEREST & PENALTY TAXES	\$0.00	\$0.00	(\$816,294.83)	(\$899,197.44)
01.50.20.4850.00	STATE AID	\$4,063,581.19	\$3,845,122.00	\$4,104,778.89	\$4,311,000.00
<b>Total Revenues</b>		<b>26,857,148.25</b>	<b>25,493,917.81</b>	<b>25,106,366.42</b>	<b>26,854,458.56</b>
<b>Expenses</b>					
<b>Personnel</b>					
01.50.**.5100.**	FULL TIME COMPENSATION	\$1,971,087.84	\$2,052,020.25	\$2,092,432.77	\$2,118,041.00
01.50.**.5200.**	PART TIME SALARIES	\$45,671.57	\$50,929.20	\$68,990.00	\$74,406.00
01.50.**.5520.**	WORKFORCE SAFETY COMPENSATION	\$63,749.65	\$36,836.40	\$74,151.44	\$56,650.00
01.50.01.5540.00	UNEMPLOYMENT	\$15,999.06	\$7,616.57	\$0.00	\$40,000.00
01.50.05.5545.00	BACKGROUND CHECK/DRUG SCRIN FEE	\$30,025.00	\$38,485.20	\$28,553.00	\$35,000.00
01.50.01.5560.00	HEALTH INSURANCE	\$1,558,324.56	\$1,901,963.87	\$1,873,090.00	\$1,957,848.00
01.50.01.5562.00	LONG TERM DISABILITY	\$29,716.21	\$32,010.09	\$37,400.00	\$32,000.00
01.50.01.5570.00	EMPLOYEE LIFE INSURANCE	\$14,721.55	\$11,860.81	\$11,000.00	\$15,600.00
01.50.01.5571.02	PPACA COVERED LIFE FEE	\$674.34	\$684.00	\$900.00	\$800.00
01.50.01.5580.00	PENSION	\$0.00	\$22,286.63	\$0.00	\$0.00
01.50.01.5582.00	EMPLOYER 457 MATCH	\$0.00	\$0.00	\$0.00	\$0.00
01.50.01.5585.00	PAYROLL TAXES	\$0.00	\$36,036.12	\$0.00	\$0.00
<b>Total Personnel</b>		<b>3,729,969.78</b>	<b>4,190,729.14</b>	<b>4,186,517.21</b>	<b>4,330,345.00</b>
<b>Operations</b>					
01.50.**.6010.**	BANK FEES	\$1,032.33	\$421.00	\$5,000.00	\$1,537.00
01.50.01.6020.00	AUDIT/ACCOUNTING	\$38,830.00	\$35,171.75	\$36,000.00	\$44,000.00
01.50.**.6030.**	PROMOTION/ADVERTISING	\$64,482.30	\$73,920.42	\$123,500.00	\$96,638.00
01.50.**.6040.**	BROCHURE	\$35,395.96	\$57,938.00	\$43,000.00	\$42,570.00
01.50.**.6050.**	MILEAGE	\$10,577.25	\$8,436.74	\$13,900.00	\$14,550.00
01.50.**.6070.**	COMPUTER SERVICE FEES	\$245,043.99	\$244,944.58	\$285,450.00	\$278,043.00
01.50.**.6090.**	RECURRING MAINTENANCE	\$16,590.72	\$13,707.24	\$4,100.00	\$49,500.00
01.50.**.6100.**	GENERAL SUPPLIES	\$89,585.07	\$66,089.70	\$14,250.00	\$69,550.00
01.50.01.6110.00	INSURANCE	\$388,702.00	\$374,907.00	\$340,000.00	\$395,000.00
01.50.**.6115.**	UNIFORMS	\$2,716.50	\$3,351.00	\$3,600.00	\$3,040.00
01.50.01.6120.00	LEGAL EXPENSE	\$57,190.52	\$53,583.00	\$60,000.00	\$50,000.00
01.50.**.6130.**	MEALS & MEETINGS	\$6,636.15	\$7,774.62	\$8,000.00	\$8,050.00
01.50.**.6150.**	OFFICE SUPPLIES	\$9,472.91	\$8,671.70	\$10,000.00	\$4,700.00
01.50.01.6160.00	PARK BOARD	\$36,480.58	\$37,677.45	\$37,500.00	\$39,456.00
01.50.**.6170.**	PRINTING	\$6,262.15	\$4,700.00	\$7,250.00	\$2,950.00
01.50.**.6175.**	RECRUITMENT	\$6,393.87	\$8,754.00	\$8,800.00	\$8,800.00
01.50.**.6180.**	PURCHASED SERVICES	\$166,981.09	\$270,249.90	\$228,675.00	\$439,080.00
01.50.**.6240.**	TELEPHONE/INTERNET	\$20,394.91	\$41,103.00	\$23,921.00	\$25,241.00
01.50.**.6245.**	PROFESSIONAL DEVELOPMENT	\$92,498.56	\$105,437.50	\$121,785.00	\$150,420.00
01.50.**.6250.**	TRAVEL	\$12,951.88	\$14,055.00	\$14,150.00	\$15,700.00
01.50.01.6260.00	ELECTRIC	\$10,528.60	\$0.00	\$0.00	\$0.00
01.50.01.6280.00	HEAT	\$6,397.73	(\$27.88)	\$0.00	\$0.00
01.50.01.6320.00	WATER & CITY UTILITIES	\$5,178.46	\$0.00	\$0.00	\$0.00
01.50.01.6350.01	RENT	\$26,775.34	\$2,263.00	\$0.00	\$0.00
01.50.**.6380.**	MISC EXPENSE	\$33,047.34	\$7,791.00	\$9,000.00	\$31,000.00
01.50.01.6410.00	REPAIR FACILITY & EQUIPMENT	\$7,072.84	\$0.00	\$0.00	\$13,000.00
01.50.01.6425.00	EQUIPMENT RENTAL	\$2,729.16	\$1,364.58	\$0.00	\$3,200.00
01.50.**.6450.**	SPONSORSHIP/DONATIONS - RIVER SUSTAINABLI	\$327,000.00	\$327,000.00	\$327,000.00	\$317,500.00
01.50.01.6480.00	POSTAGE/MAILING	\$9,401.21	\$5,718.35	\$8,500.00	\$11,000.00
01.50.01.6490.00	DISCOUNTS TAKEN	(\$1,154.27)	(\$1,658.00)	(\$600.00)	\$0.00
<b>Total Operations</b>		<b>1,735,195.15</b>	<b>1,773,344.65</b>	<b>1,732,781.00</b>	<b>\$2,114,525.00</b>
<b>Capital/Transfers/Debt</b>					
01.50.**.7020.**	SCHEDULED EQUIPMENT	\$38,432.84	\$68,541.00	\$69,000.00	\$180,000.00
01.50.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEN	\$3,726.00	\$12,152.87	\$25,000.00	\$23,000.00
01.50.15.7505.00	CONTINGENCY	\$0.00	\$0.00	\$115,000.00	\$40,000.00
01.50.01.7800.00	TRANSFER TO CONSTRUCTION	\$1,644,621.00	\$1,750,000.00	\$1,750,000.00	\$1,941,050.00
<b>Total Capital/Transfers/Debt</b>		<b>1,686,779.84</b>	<b>1,830,693.87</b>	<b>1,959,000.00</b>	<b>2,184,050.00</b>
<b>Total Expenses</b>		<b>7,151,944.77</b>	<b>7,794,767.66</b>	<b>7,878,298.21</b>	<b>8,628,920.00</b>
<b>Total Administration</b>		<b>19,705,203.48</b>	<b>17,699,150.15</b>	<b>17,228,068.21</b>	<b>18,225,538.56</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>BROADWAY SQUARE</b>					
<b>Revenues</b>					
02.09.01.4010.00	ADMISSIONS	(\$0.86)	\$0.00	\$0.00	\$0.00
02.09.**.4060.**	TAXABLE FOOD SOLD	\$1,316.00	\$1,403.00	\$3,450.00	\$2,700.00
02.09.02.4100.00	EQUIPMENT RENTAL	\$21,315.00	\$6,895.00	\$0.00	\$0.00
02.09.02.4140.00	ICE RENTAL	\$5,224.50	\$4,671.00	\$4,000.00	\$5,000.00
02.09.02.4560.00	SKATE SHARPENING	\$0.00	\$0.00	\$100.00	\$0.00
02.09.**.4670.**	SPONSORSHIP/DONATIONS	\$28,500.00	\$31,544.00	\$35,500.00	\$25,000.00
02.09.**.4672.**	ADVERTISING REVENUE	\$4,000.00	\$3,500.00	\$8,000.00	\$3,500.00
02.09.01.4700.00	MISCELLANEOUS REVENUE	\$30,000.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>90,354.64</b>	<b>48,013.00</b>	<b>51,050.00</b>	<b>\$36,200.00</b>
<b>Expenses</b>					
02.09.**.5200.**	PART TIME COMPENSATION	\$20,489.47	\$13,993.81	\$3,184.00	\$17,600.00
02.09.01.5540.00	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00	\$0.00
02.09.**.6010.**	BANK FEES	\$523.42	\$155.28	\$700.00	\$529.00
02.09.**.6030.**	PROMOTION/ADVERTISING	\$22,038.13	\$8,674.75	\$10,500.00	\$14,000.00
02.09.01.6070.00	COMPUTER SERVICE FEES	\$648.00	\$846.00	\$2,750.00	\$2,500.00
02.09.01.6080.00	CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
02.09.01.6085.00	VOLUNTEER RECOGNITION	\$0.00	\$0.00	\$0.00	\$0.00
02.09.**.6090.**	RECURRING MAINTENANCE	\$10,766.42	\$6,050.00	\$3,000.00	\$3,000.00
02.09.**.6100.**	GENERAL SUPPLIES	\$954.25	\$1,296.79	\$3,000.00	\$0.00
02.09.01.6110.00	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
02.09.**.6115.**	UNIFORMS	\$446.34	\$0.00	\$0.00	\$0.00
02.09.**.6125.**	SOLD SPONSORSHIP EXPENSES	\$0.00	\$0.00	\$0.00	\$8,000.00
02.09.01.6130.00	MEALS & MEETINGS	\$0.00	\$0.00	\$0.00	\$0.00
02.09.**.6140.**	COGS - CONCESSIONS	\$374.53	\$95.22	\$0.00	\$0.00
02.09.01.6150.00	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
02.09.**.6170.**	PRINTING	\$0.00	\$0.00	\$3,500.00	\$3,575.00
02.09.**.6180.**	PURCHASED SERVICES	\$64,321.28	\$64,205.00	\$60,000.00	\$89,200.00
02.09.**.6200.**	PROGRAM/EVENT EXPENSES	\$14,403.32	\$20,645.55	\$20,355.00	\$19,500.00
02.09.80.6205.00	RENTALS EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00
02.09.**.6230.**	SALES TAX	\$1,554.11	\$763.49	\$1,500.00	\$1,558.00
02.09.**.6240.**	TELEPHONE/INTERNET	\$1,305.68	\$1,324.68	\$0.00	\$0.00
02.09.**.6260.**	ELECTRIC	\$15,726.31	\$28,496.60	\$4,000.00	\$16,906.00
02.09.**.6280.**	HEAT	\$475.86	\$447.81	\$300.00	\$512.00
02.09.01.6290.00	UTILITIES - GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
02.09.01.6310.00	SIGNS	\$0.00	\$0.00	\$600.00	\$0.00
02.09.01.6320.00	WATER & CITY UTILITIES	\$28,015.36	\$0.00	\$0.00	\$30,117.00
02.09.**.6380.**	MISC EXPENSE	\$3,916.16	\$0.00	\$0.00	\$0.00
02.09.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$13,167.24	\$23,975.44	\$30,000.00	\$30,000.00
02.09.02.6420.00	REPAIR MOBILE	\$3,658.73	\$821.70	\$0.00	\$3,000.00
02.09.**.6425.**	EQUIPMENT RENTAL	\$400.00	\$550.00	\$2,500.00	\$0.00
02.09.01.6450.00	SPONSORSHIP/DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00
02.09.01.6480.00	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00
02.09.01.7020.00	SCHEDULED EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
02.09.01.7080.00	UNSCHEDULED EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
02.09.01.7800.00	TRANSFER TO CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>		<b>203,184.61</b>	<b>172,342.12</b>	<b>145,889.00</b>	<b>239,997.00</b>
<b>Total Expenses</b>		<b>203,184.61</b>	<b>172,342.12</b>	<b>145,889.00</b>	<b>239,997.00</b>
<b>Total Broadway Square</b>		<b>(112,829.97)</b>	<b>(124,329.12)</b>	<b>(94,839.00)</b>	<b>(203,797.00)</b>

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

		Actual 2024	Projected 2025	Budget 2025	Final Budget 2026
<b>FORESTRY</b>					
<b>Revenues</b>					
08.30.15.4660.00	INSURANCE CLAIMS	\$9,650.00	\$631.95	\$0.00	\$0.00
08.30.15.4670.00	SPONSORSHIP/DONATIONS	\$33,050.00	\$5,000.00	\$0.00	\$0.00
08.30.15.4671.00	GRANT REVENUE	\$50,000.00	\$41,000.00	\$0.00	\$25,000.00
08.30.15.4675.00	FOUNDATION DONATIONS	\$6,065.75	\$0.00	\$0.00	\$0.00
08.30.**.4700.**	MISCELLANEOUS REVENUE	\$25,226.45	\$102.00	\$18,000.00	\$16,500.00
<b>Total Revenues</b>		<b>123,992.20</b>	<b>46,733.95</b>	<b>18,000.00</b>	<b>41,500.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
08.30.**.5100.**	FULL TIME COMPENSATION	\$494,802.38	\$579,694.84	\$581,785.45	\$608,940.40
08.30.**.5200.**	PART TIME SALARIES	\$287,403.80	\$300,707.56	\$302,050.00	\$313,950.00
<b>Total Personnel</b>		<b>782,206.18</b>	<b>880,402.41</b>	<b>883,835.45</b>	<b>922,890.40</b>
<b>Operations</b>					
08.30.**.6070.**	COMPUTER SERVICE FEES	\$19,374.57	\$21,366.00	\$22,000.00	\$17,500.00
08.30.15.6090.00	RECURRING MAINTENANCE	\$410.00	\$1,914.77	\$2,000.00	\$1,650.00
08.30.**.6100.**	GENERAL SUPPLIES	\$15,216.63	\$13,482.00	\$7,500.00	\$4,500.00
08.30.**.6115.**	UNIFORMS	\$3,953.67	\$5,646.00	\$6,000.00	\$6,550.00
08.30.15.6150.00	OFFICE SUPPLIES	\$41.58	\$683.95	\$500.00	\$800.00
08.30.15.6170.00	PRINTING	\$0.00	\$0.00	\$1,000.00	\$1,000.00
08.30.**.6180.**	PURCHASED SERVICES-GENERAL	\$147,584.79	\$166,401.20	\$165,000.00	\$258,000.00
08.30.**.6240.**	TELEPHONE/INTERNET	\$8,402.43	\$6,587.27	\$6,500.00	\$6,000.00
08.30.**.6245.**	PROFESSIONAL DEVELOPMENT	\$14,840.96	\$14,563.50	\$13,200.00	\$15,415.00
08.30.15.6250.00	TRAVEL	\$0.00	\$495.00	\$500.00	\$0.00
08.30.15.6270.00	GAS & OIL	\$40,229.90	\$56,073.50	\$50,000.00	\$45,000.00
08.30.**.6300.**	TOOLS	\$7,504.71	\$6,607.50	\$7,000.00	\$8,500.00
08.30.15.6320.00	WATER & CITY UTILITIES	\$0.00	\$0.00	\$10,000.00	\$0.00
08.30.15.6325.00	LANDFILL FEES	\$26,129.41	\$26,901.00	\$35,000.00	\$28,500.00
08.30.**.6360.**	IRRIGATION REPAIR	\$789.32	\$1,514.40	\$1,500.00	\$1,500.00
08.30.**.6380.**	MISC EXPENSE	\$20.00	\$959.39	\$1,000.00	\$500.00
08.30.**.6390.**	ANNUAL PLANTING MATERIALS	\$64,982.38	\$130,023.00	\$74,200.00	\$64,250.00
08.30.15.6410.00	REPAIR FACILITY & EQUIPMENT	\$1,417.79	\$2,996.37	\$2,000.00	\$0.00
08.30.**.6420.**	REPAIR MOBILE	\$25,148.35	\$37,053.00	\$26,000.00	\$24,500.00
08.30.**.6425.**	EQUIPMENT RENTAL	\$1,672.23	\$1,289.05	\$1,500.00	\$2,150.00
<b>Total Operations</b>		<b>377,718.72</b>	<b>494,556.90</b>	<b>432,400.00</b>	<b>486,315.00</b>
<b>Capital/Transfers/Debt</b>					
08.30.**.7020.**	SCHEDULED EQUIPMENT	\$222,709.86	\$405,466.25	\$291,500.00	\$160,000.00
08.30.**.7080.**	UNSCHEDULED EQUIPMENT	\$4,540.67	\$5,142.18	\$8,000.00	\$7,000.00
08.30.**.7630.**	LANDSCAPE IMPROVEMENTS	\$143,054.93	\$141,746.00	\$144,000.00	\$179,000.00
<b>Total Capital/Transfers/Debt</b>		<b>370,305.46</b>	<b>552,354.43</b>	<b>443,500.00</b>	<b>346,000.00</b>
<b>Total Expenses</b>		<b>1,530,230.36</b>	<b>1,927,313.73</b>	<b>1,759,735.45</b>	<b>1,755,205.40</b>
<b>Total Forestry Fund</b>		<b>(1,406,238.16)</b>	<b>(1,880,579.78)</b>	<b>(1,741,735.45)</b>	<b>(1,713,705.40)</b>

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

		<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Budget 2025</u>	<u>Final Budget 2026</u>
<b>COURTS PLUS COUMMUNITY FITNESS</b>					
<b>Revenues</b>					
10.12.06.4010.00	ADMISSIONS	\$99,490.73	\$75,499.50	\$94,000.00	\$92,000.00
10.12.**.4060.**	FRONT DESK TAXABLE CONCESSIONS	\$45,015.90	\$49,263.00	\$47,900.00	\$54,500.00
10.12.**.4220.**	MEMBERSHIPS	\$1,247,311.57	\$1,276,385.25	\$1,333,000.00	\$1,243,500.00
10.12.**.4240.**	GUEST FEES	\$128,944.72	\$112,791.00	\$125,000.00	\$140,000.00
10.12.**.4260.**	COURT FEES - TENNIS	\$190,028.40	\$182,562.00	\$138,000.00	\$150,000.00
10.12.**.4265.**	PRIVATE LESSONS - TENNIS	\$536,587.79	\$442,252.50	\$488,000.00	\$495,000.00
10.12.**.4270.**	LEAGUES - TENNIS	\$61,407.00	\$50,122.50	\$48,300.00	\$60,000.00
10.12.03.4275.10	USTA TOURNAMENTS	\$37,634.51	\$34,692.00	\$33,000.00	\$35,000.00
10.12.02.4280.00	LOCKER RENTAL	\$3,701.56	\$4,083.00	\$2,500.00	\$4,000.00
10.12.06.4282.00	TANNING	\$7,437.75	\$10,293.00	\$0.00	\$8,000.00
10.12.06.4300.00	DAYCARE	\$28,473.38	\$24,364.50	\$27,000.00	\$25,700.00
10.12.**.4320.**	YOUTH RECREATION ACTIVITIES	\$69,642.35	\$62,210.00	\$70,000.00	\$66,000.00
10.12.**.4340.**	GYM RENTALS	\$157,900.50	\$130,077.00	\$130,000.00	\$162,000.00
10.12.02.4345.00	PROCESSING FEE	\$10,900.00	\$10,762.50	\$13,500.00	\$13,800.00
10.12.**.4380.**	NON-TAXABLE COOLER BEVERAGES	\$63,252.19	\$27,423.95	\$65,000.00	\$61,400.00
10.12.20.4400.00	VENDING MACHINES - MASSAGE CHAIRS	\$854.50	\$774.00	\$1,000.00	\$850.00
10.12.03.4670.00	SPONSORSHIP/DONATIONS	\$32,949.00	\$20,000.00	\$20,000.00	\$25,000.00
10.12.20.4672.00	ADVERTISING REVENUE	\$728.00	\$2,100.00	\$5,600.00	\$0.00
10.12.**.4700.**	MISCELLANEOUS REVENUE	\$4,315.47	\$1,878.00	\$1,000.00	\$0.00
<b>Total Revenues</b>		<b>2,726,575.32</b>	<b>2,517,533.70</b>	<b>2,642,800.00</b>	<b>2,636,750.00</b>
<b>Expenses</b>					
<b>Personnel</b>					
10.12.**.5100.**	FULL TIME COMPENSATION	\$686,859.79	\$719,699.42	\$734,123.13	\$701,072.00
10.12.**.5105.**	COMMISSION - FULLTIME	\$76,127.00	\$88,899.00	\$79,000.00	\$63,000.00
10.12.**.5200.**	PART TIME COMPENSATION	\$416,093.42	\$463,749.67	\$473,550.00	\$460,661.00
10.12.**.5205.**	COMMISSIONS - PART TIME	\$87,850.22	\$80,560.50	\$70,000.00	\$74,000.00
10.12.20.5540.00	UNEMPLOYMENT	\$1,592.92	\$0.00	\$0.00	\$1,500.00
10.12.20.5545.00	BACKGROUND CHECK/DRUG SCRIN FEE	\$2,049.50	\$2,646.00	\$2,500.00	\$2,500.00
<b>Total Personnel</b>		<b>1,270,572.85</b>	<b>1,355,554.59</b>	<b>1,359,173.13</b>	<b>1,302,733.00</b>
<b>Operations</b>					
10.12.**.6010.**	BANK FEES	\$74,557.34	\$72,903.38	\$85,000.00	\$78,000.00
10.12.02.6015.00	BAD DEBT EXPENSE	\$11,615.55	\$6,539.75	\$15,000.00	\$12,000.00
10.12.**.6030.**	PROMOTION/ADVERTISING	\$27,090.80	\$38,466.00	\$45,000.00	\$37,500.00
10.12.**.6050.**	MILEAGE	\$961.80	\$0.00	\$3,000.00	\$700.00
10.12.20.6070.00	COMPUTER SERVICE FEES	\$36,826.09	\$38,546.00	\$45,000.00	\$34,700.00
10.12.20.6090.00	RECURRING MAINTENANCE	\$115,666.86	\$146,602.50	\$120,000.00	\$25,300.00
10.12.**.6100.**	GENERAL SUPPLIES - PLAYGROUND	\$50,861.53	\$66,727.50	\$67,000.00	\$54,650.00
10.12.20.6115.00	UNIFORMS	\$1,828.67	\$2,466.00	\$3,500.00	\$3,800.00
10.12.20.6125.00	SOLD ADVERTISING EXPENSES	\$0.00	\$0.00	\$700.00	\$0.00
10.12.20.6130.00	MEALS & MEETINGS	\$103.31	\$344.79	\$350.00	\$1,750.00
10.12.**.6140.**	CONCESSION COGS	\$60,903.94	\$64,927.50	\$60,000.00	\$70,200.00
10.12.20.6150.00	OFFICE SUPPLIES	\$877.65	\$817.05	\$2,500.00	\$1,500.00
10.12.20.6170.00	PRINTING	\$3,240.91	\$2,537.50	\$3,500.00	\$3,500.00
10.12.20.6180.00	PURCHASED SERVICES	\$1,218.30	\$5,198.00	\$6,000.00	\$124,500.00
10.12.**.6200.**	TENNIS PROGRAM/EVENT EXPENSES	\$52,045.19	\$56,499.00	\$48,000.00	\$56,100.00
10.12.**.6220.**	YOUTH REC EXPENSES	\$21,764.41	\$17,943.00	\$14,000.00	\$12,250.00
10.12.04.6230.00	SALES TAX - FRONT DESK CONCESSIONS	\$2,547.94	\$2,265.00	\$2,500.00	\$2,700.00
10.12.20.6240.00	TELEPHONE/INTERNET	\$17,468.37	\$18,770.00	\$20,000.00	\$20,000.00
10.12.**.6245.**	PROFESSIONAL DEVELOPMENT	\$10,207.96	\$16,799.00	\$17,050.00	\$13,050.00
10.12.**.6250.**	TRAVEL	\$245.11	\$0.00	\$0.00	\$0.00
10.12.20.6260.00	ELECTRIC	\$117,878.65	\$126,224.00	\$130,000.00	\$126,720.00
10.12.20.6270.00	GAS/OIL	\$2,054.58	\$3,564.00	\$5,000.00	\$3,500.00
10.12.20.6280.00	HEAT	\$14,996.60	\$26,029.81	\$30,000.00	\$16,122.00
10.12.20.6320.00	WATER & CITY UTILITIES	\$12,595.16	\$12,772.10	\$13,500.00	\$13,540.00
10.12.**.6380.**	MISC EXPENSE	\$705.49	\$179.28	\$700.00	\$500.00
10.12.**.6410.**	REPAIR FACILITY & EQUIPMENT	\$274,287.25	\$275,662.78	\$286,000.00	\$203,500.00
10.12.20.6480.00	POSTAGE/MAILING	\$1,539.99	\$1,101.00	\$1,800.00	\$1,800.00
<b>Total Operations</b>		<b>914,089.45</b>	<b>1,003,884.94</b>	<b>1,025,100.00</b>	<b>917,882.00</b>
<b>Capital/Transfer/Debt</b>					
10.12.**.7020.**	SCHEDULED EQUIPMENT	\$42,714.94	\$34,305.00	\$35,000.00	\$52,500.00
10.12.**.7080.**	UNSCHEDULED EQUIPMENT	\$30,459.98	\$22,814.40	\$15,000.00	\$28,500.00
10.12.20.7620.00	BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$47,000.00
10.12.20.7910.00	INTEREST	\$22,099.00	\$16,769.00	\$16,769.00	\$11,311.00
10.12.20.7950.00	PRINCIPAL	\$223,038.00	\$228,368.00	\$228,368.00	\$233,826.00
<b>Total Capital/Transfer/Debt</b>		<b>318,311.92</b>	<b>302,256.40</b>	<b>295,137.00</b>	<b>373,137.00</b>
<b>Total Expenses</b>		<b>2,502,974.22</b>	<b>2,661,695.92</b>	<b>2,679,410.13</b>	<b>2,593,752.00</b>
<b>Total Courts Plus Coummunity Fitness</b>		<b>223,601.10</b>	<b>(144,162.22)</b>	<b>(36,610.13)</b>	<b>42,998.00</b>

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

		<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Budget 2025</b>	<b>Final Budget 2026</b>
<b>MEDICAL INSURANCE - PARK DIST</b>					
Revenues					
60.55.00.4700.00	MISCELLANEOUS INCOME	\$78,518.48	\$98,781.79	\$0.00	\$0.00
60.55.00.4775.10	EMPLOYER CONTRIBUTION-HEALTH	\$509,131.45	\$549,831.00	\$2,522,480.00	\$1,000,000.00
<b>Total Revenues</b>		<b>\$587,649.93</b>	<b>\$648,612.79</b>	<b>\$2,522,480.00</b>	<b>\$1,000,000.00</b>
Expenses					
60.55.00.5560.10	HEALTH INSURANCE CLAIMS	(\$450,556.09)	\$12,749.00	\$1,772,283.66	\$1,000,000.00
60.55.00.5561.10	HEALTH STOP LOSS INSURANCE	\$548,586.89	\$645,145.00	\$489,818.00	\$0.00
60.55.00.5563.10	SELF INSUR ADMIN FEE	\$286,443.48	\$289,463.00	\$260,378.34	\$0.00
<b>Total Expenses</b>		<b>\$384,474.28</b>	<b>\$947,357.00</b>	<b>\$2,522,480.00</b>	<b>\$1,000,000.00</b>
<b>Total MEDICAL INSURANCE - PARK DIST</b>		<b>\$203,175.65</b>	<b>(\$298,744.21)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>MEDICAL INSURANCE - VSS</b>					
Revenues					
65.55.00.4775.10	EMPLOYER CONTRIBUTION-HEALTH	\$121,678.60	\$263,186.86	\$585,961.00	\$250,000.00
<b>Total Revenues</b>		<b>\$121,678.60</b>	<b>\$263,186.86</b>	<b>\$585,961.00</b>	<b>\$250,000.00</b>
Expenses					
65.55.00.5560.10	HEALTH INSURANCE CLAIMS	\$25,003.88	\$0.00	\$429,565.50	\$250,000.00
65.55.00.5561.10	HEALTH STOP LOSS INSURANCE	\$117,788.36	\$125,648.00	\$112,774.50	\$0.00
65.55.00.5563.10	SELF INSUR ADMIN FEE	\$44,729.68	\$48,951.00	\$43,621.00	\$0.00
<b>Total Expenses</b>		<b>\$187,521.92</b>	<b>\$174,599.00</b>	<b>\$585,961.00</b>	<b>\$250,000.00</b>
<b>Total MEDICAL INSURANCE - VSS</b>		<b>(\$65,843.32)</b>	<b>\$88,587.86</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>PENSION FUND</b>					
Expenses					
05.00.**.5580.**	PENSION-City of Fargo	\$672,089.26	\$807,013.00	\$694,156.00	\$739,232.00
05.00.00.5582.00	EMPLOYER 457 MATCH	\$87,441.77	\$85,964.57	\$83,340.00	\$88,596.00
05.00.00.5585.00	EMPLOYER'S SHARE OF FICA	\$924,262.73	\$1,060,729.60	\$646,387.00	\$988,680.00
<b>Total</b>		<b>\$1,683,793.76</b>	<b>\$1,953,707.17</b>	<b>\$1,423,883.00</b>	<b>\$1,816,508.00</b>
<b>Total Expenses</b>		<b>\$1,683,793.76</b>	<b>\$1,953,707.17</b>	<b>\$1,423,883.00</b>	<b>\$1,816,508.00</b>
<b>Total Pension Fund</b>		<b>(\$1,683,793.76)</b>	<b>(\$1,953,707.17)</b>	<b>(\$1,423,883.00)</b>	<b>(\$1,816,508.00)</b>

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

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CASH BALANCE JANUARY 1, 2025	\$	14,542,185
REVISED 2025 REVENUES & TRANSFER		<u>\$9,360,843</u>
RESOURCES AVAILABLE FOR 2025	\$	23,903,028
REVISED 2025 EXPENDITURES & TRANSFERS		<u>(9,361,017)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026	\$	14,542,010
PROJECTED 2026 REVENUES & TRANSFERS		<u>\$10,265,296</u>
RESOURCES AVAILABLE FOR 2026	\$	24,807,307
PROJECTED 2026 EXPENDITURES		<u>(10,265,296)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026		14,542,011
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

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CASH BALANCE JANUARY 1, 2025	\$	5,614,340
REVISED 2025 REVENUES & TRANSFER		<u>6,865,504</u>
RESOURCES AVAILABLE FOR 2025	\$	12,479,844
REVISED 2025 EXPENDITURES & TRANSFERS		<u>(6,865,504)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026	\$	5,614,340
PROJECTED 2026 REVENUES & TRANSFERS		<u>7,505,209</u>
RESOURCES AVAILABLE FOR 2026	\$	13,119,549
PROJECTED 2026 EXPENDITURES		<u>(7,505,209)</u>
PROJECTED CASH BALANCE JANUARY 1, 2026		5,614,340
PROJECTED 2026 REVENUES & TRANSFERS	\$	7,505,209
PROJECTED 2026 EXPENDITURES		<u>(7,505,209)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>-</u></u>

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

**VALLEY SENIOR SERVICES**

**Revenues**

		Actual 2024	Projected 2025	Budget 2025	Final Budget 2026
****.4010.00	PROJECT INCOME - CONGREGATE	\$367,526.06	\$329,403.58	\$383,500.00	\$376,622.00
****.4010.05	PROJECT INCOME - HOME DELIVERED	\$344,279.48	\$315,751.38	\$373,200.00	\$360,921.00
****.4010.10	PROJECT INCOME - TRANSIT	\$117,866.30	\$112,196.99	\$127,198.21	\$117,902.00
20.45.20.4011.00	PROJECT INCOME - PACE	(\$459.50)	\$0.00	\$2,900.00	\$0.00
20.45.20.4200.00	RECREATION REVENUE	\$199.60	\$507.07	\$0.00	\$200.00
****.4340.00	RENTAL FEES	\$14,514.32	\$12,877.42	\$13,800.00	\$500.00
****.4420.00	BANK INTEREST	\$105.69	\$45.54	\$0.00	\$0.00
20.45.10.4440.00	INVESTMENT INCOME	\$53,562.82	\$142,491.80	\$0.00	\$120,000.00
****.4660.00	INSURANCE CLAIMS	\$47,961.21	\$5,738.57	\$0.00	\$0.00
****.4670.00	DONATIONS	\$160.00	\$0.00	\$3,100.00	\$16,000.00
20.45.25.4675.03	CITY OF WEST FARGO DONATIONS	\$0.00	\$28,329.00	\$11,000.00	\$20,500.00
20.45.25.4700.25	CREDIT CARD REBATES	\$0.00	\$5,147.93	\$0.00	\$0.00
20.45.25.4755.00	SALE OF ASSETS (VEHICLES)	(\$7,776.00)	\$20,654.17	\$0.00	\$15,000.00
****.4810.00	MILL LEVY REVENUES	\$2,283,125.00	\$2,211,183.00	\$2,211,183.00	\$2,100,250.00
****.4850.00	HCBS FUNDING	\$57,426.37	\$40,424.65	\$51,200.00	\$11,485.00
****.4855.00	FEDERAL FUNDS	\$2,976,182.20	\$2,512,309.55	\$2,480,091.46	\$2,935,485.00
****.4860.00	USDA CASH INCOME	\$131,191.00	\$167,264.79	\$78,600.00	\$132,750.00
****.4860.15	TRANSIT FUNDING	\$563,455.00	\$431,889.41	\$514,092.50	\$438,922.00
****.4860.18	5311 FEDERAL TRANSIT FUNDS	\$337,163.00	\$318,440.53	\$409,642.50	\$288,922.00
22.45.25.4860.40	MOORHEAD FUNDING	\$139,401.09	\$115,761.67	\$177,551.00	\$190,171.00
20.45.25.4861.00	RTAP FUNDING	\$3,500.00	\$0.00	\$0.00	\$0.00
****.4865.00	LOCAL MATCH	\$0.00	\$0.00	\$68,199.00	\$320,789.00
****.4875.00	ADDITIONAL LOCAL FUNDS	\$51,384.84	\$95,087.29	\$481,956.65	\$58,790.00
Total		\$7,480,768.48	\$6,865,504.34	\$7,387,214.32	\$7,505,209.00
<b>Total Revenues</b>		<b>\$7,480,768.48</b>	<b>\$6,865,504.34</b>	<b>\$7,387,214.32</b>	<b>\$7,505,209.00</b>

**Expenses**

**Personnel**

****.5100.00	FULL TIME COMPENSATION	\$981,935.75	\$1,077,282.86	\$1,304,994.62	\$1,098,500.00
****.5100.06	SECRETARY/RECEPTION/DISPATCHER	\$308,988.05	\$338,084.92	\$310,529.71	\$343,200.00
****.5100.08	TRANSIT DIRECTOR	\$24,728.79	\$26,603.33	\$22,378.08	\$43,500.00
****.5100.10	OUTREACH WAGES	\$494,940.85	\$480,380.61	\$542,731.03	\$651,743.00
18.45.20.5100.12	FULL TIME KITCHEN AID	\$10,731.04	\$0.00	\$0.00	\$12,000.00
18.45.20.5100.14	COOK WAGES	\$16,832.49	\$0.00	\$0.00	\$18,000.00
18.45.25.5100.15	FULL TIME DRIVER	\$19,790.09	\$0.00	\$0.00	\$22,250.00
****.5200.00	PART TIME COMPENSATION	\$970,337.43	\$1,024,769.95	\$829,672.00	\$1,040,000.00
****.5200.06	SECRETARY/RECEPTION/DISPATCHER	\$59,583.75	\$43,703.38	\$46,800.00	\$91,500.00
18.45.20.5200.12	SITE ASSISTANT WAGES	\$2,050.68	\$0.00	\$7,904.00	\$2,200.00
18.45.20.5200.14	COOK WAGES	\$15,226.67	\$0.00	\$59,280.00	\$16,500.00
18.45.25.5200.15	DRIVER WAGES	\$3,711.97	\$0.00	\$9,360.00	\$15,600.00
20.45.20.5200.16	NUTRITIONIST WAGES	\$5,823.90	\$4,735.44	\$5,825.00	\$6,000.00
****.5200.18	MEAL DELIVERY	\$46,851.35	\$44,884.22	\$51,177.00	\$48,200.00
****.5520.00	WORKFORCE SAFETY COMPENSATION	\$0.00	\$0.00	\$27,510.00	\$2,350.00
****.5520.01	WORKFORCE SAFETY COMPENSATION	\$6,553.00	\$3,582.74	\$5,400.00	\$5,580.00
****.5540.00	UNEMPLOYMENT	\$898.38	\$745.89	\$0.00	\$2,900.00
20.45.10.5545.00	BACKGROUND CHECK/DRUG SCRIN FEE	\$8,840.00	\$11,746.60	\$0.00	\$0.00
****.5560.00	HEALTH INSURANCE	\$391,215.63	\$417,762.84	\$336,650.00	\$256,200.00
20.45.10.5562.00	LONG TERM DISABILITY	\$6,324.63	\$6,575.68	\$0.00	\$0.00
****.5585.00	PAYROLL TAXES	\$233,933.36	\$212,364.85	\$202,175.00	\$152,300.00
****.5610.00	DEFERRED COMPENSATION	\$101,350.51	\$100,215.92	\$86,875.00	\$71,150.00
Total		\$3,710,648.32	\$3,793,439.23	\$3,849,261.44	\$3,899,673.00

**Operations**

****.6010.01	BANK FEES	\$2,629.69	\$2,468.27	\$1,650.00	\$2,656.00
****.6020.00	ACCOUNTING FEES/AUDIT	\$28,650.00	\$31,851.82	\$31,450.00	\$22,700.00
****.6030.00	PROMOTION/ADVERTISING	\$19,188.64	\$21,943.53	\$18,500.00	\$23,840.00
****.6030.50	PROMOTION/ADVERTISING	\$10,559.77	\$8,400.00	\$10,100.00	\$9,000.00
****.6050.00	MILEAGE & TRAVEL	\$47,417.73	\$47,195.12	\$52,725.00	\$50,710.00
****.6070.00	COMPUTER SERVICE FEES	\$42,563.66	\$15,518.51	\$32,950.00	\$48,370.00
****.6085.00	VOLUNTEER RECOGNITION	\$2,987.73	\$2,836.15	\$5,000.00	\$6,800.00
****.6090.00	RECURRING MAINTENANCE	\$69,015.76	\$70,086.34	\$61,000.00	\$73,950.00
****.6100.00	GENERAL SUPPLIES	\$167,440.70	\$123,992.36	\$160,250.00	\$205,080.00
****.6105.00	CONGREGATE / HD MEALS	\$1,663,231.78	\$1,681,262.41	\$1,644,250.00	\$1,733,726.00
****.6105.05	HOME DELIVERED MEALS	\$236,890.38	\$241,747.58	\$267,816.00	\$383,240.00
20.45.20.6105.15	RURAL CASS MEALS	\$38,057.00	\$45,087.00	\$30,000.00	\$94,835.00
****.6105.99	FOOD REBATES	(\$2,384.42)	(\$3,975.99)	\$0.00	\$0.00
****.6110.00	INSURANCE	\$27,450.54	\$42,597.00	\$52,700.00	\$25,725.00
****.6115.00	UNIFORMS	\$9,479.02	\$271.40	\$8,050.00	\$13,457.00
****.6130.00	MEALS & MEETINGS	\$723.11	\$1,563.28	\$850.00	\$1,300.00
****.6150.00	OFFICE SUPPLIES	\$18,790.91	\$9,333.95	\$18,975.00	\$19,740.00
****.6170.00	PRINTING	\$22,947.11	\$20,399.93	\$26,650.38	\$24,545.00
****.6175.01	RECRUITMENT - JOB ADS	\$3,867.59	\$3,594.28	\$8,625.00	\$5,925.00
****.6180.00	PURCHASED SERVICES	\$1,948.24	\$6,097.35	\$1,250.00	\$2,100.00
****.6185.00	MEMBERSHIPS	\$2,799.00	\$1,580.60	\$4,250.00	\$4,650.00
****.6200.00	PROGRAM/EVENT EXPENSES	\$1,035.90	\$2,432.58	\$600.00	\$1,150.00
****.6240.00	TELEPHONE/INTERNET	\$41,480.96	\$34,691.23	\$34,000.00	\$36,530.00
****.6245.00	PROFESSIONAL DEVELOPMENT	\$19,523.55	\$13,838.61	\$4,725.00	\$22,294.00
****.6270.00	GAS/OIL	\$96,803.31	\$87,379.53	\$119,207.00	\$105,300.00
****.6290.00	UTILITIES	\$34,473.13	\$23,469.71	\$43,800.00	\$36,052.00
****.6350.00	RENT	\$75,981.96	\$89,694.85	\$84,205.00	\$128,380.00
****.6380.00	MISC EXPENSE	\$10.61	\$0.00	\$0.00	\$175.00
****.6410.00	REPAIR FACILITY & EQUIPMENT	\$24,837.83	\$25,150.37	\$35,525.00	\$33,450.00
****.6420.00	REPAIR MOBILE	\$86,602.57	\$73,613.88	\$71,844.32	\$92,260.00
18.45.20.6425.00	EQUIPMENT RENTAL	\$4,585.00	\$0.00	\$0.00	\$0.00
****.6480.00	POSTAGE	\$30,918.59	\$34,708.24	\$27,799.18	\$32,355.00
Total Operations		\$2,830,507.35	\$2,758,829.89	\$2,858,746.88	\$3,240,295.00
Capital/Transfer/Debt					
****.7080.00	UNSCHEDULED EQUIPMENT	\$121,456.54	\$313,235.22	\$279,206.00	\$285,075.00
20.45.20.7620.00	BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$400,000.00	\$80,166.00
Total Capital/Transfer/Debt		\$121,456.54	\$313,235.22	\$679,206.00	\$365,241.00
<b>Total Expenses</b>		<b>\$6,662,612.21</b>	<b>\$6,865,504.34</b>	<b>\$7,387,214.32</b>	<b>\$7,505,209.00</b>
<b>TOTAL VSS</b>		<b>\$818,156.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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**

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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



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Vicki Dawson, Park Board President