

McLEAN COUNTY BUDGET
FINAL BUDGET FOR McLEAN COUNTY, NORTH DAKOTA
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, TO
DECEMBER 31, 2026.

I, Beth A. Knutson, duly elected and qualified auditor for McLean County, North Dakota, do hereby certify that the following budget for said McLean County was approved and adopted by the McLean County Board of Commissioners on October 7, 2025. Motion for the adoption and approval was made by Commissioner Cottingham and seconded by Commissioner Olson.
Voting aye: Commissioner Cottingham, Commissioner Olson, and Commissioner Lee.

I further certify that the action was taken only after a review of all department budgets and the hearing of any comments made at a public hearing on the proposed budget which was held in the commission room of the McLean County Courthouse at 9:00 A.M., September 16, 2025 the meeting was recessed and reconvened on October 7, 2025 at 9:00 A.M.

TO THE TAXPAYERS OF McLEAN COUNTY, NORTH DAKOTA: We, the Board of Commissioners, McLean County, North Dakota, hereby give notice that we have examined the several offices, institutions, departments and undertakings, supported wholly or in part by McLean County, and from such examinations, in our opinion, for the calendar year beginning January 1, and ending December 31, 2026, the following amounts are necessary for government operations and are therefore approved as the final budget for McLean County , North Dakota for the year of 2026:

FINAL BUDGET		
McLean County, North Dakota		
Department of Activity	2026 Approved	
Board of Commissioners	\$	82,856.21
McLean County Park Board	\$	89,245.70
Clerk of District Court	\$	201,942.06
Juvenile Court	\$	2,000.00
Auditor	\$	331,226.61
State's Attorney	\$	244,504.06
Director of Tax Equalization/Land Use	\$	235,483.69
Recorder	\$	188,123.93
Superintendent of Schools	\$	8,675.59
Computer Operations	\$	226,813.26
GIS Implementation	\$	-
Buildings & Grounds	\$	599,586.79
Election Expenses	\$	100,000.00
Non-Departmental Expenses + Fair Board	\$	571,000.00
Employee Benefits	\$	2,928,600.00
Utilities	\$	167,500.00
Employee Risk Management Program	\$	8,000.00
Dues/Membership	\$	34,134.00
Flexible Benefits-Medical & Child Care	\$	1,000.00
TOTAL	\$	6,020,691.90
PUBLIC SAFETY		
Sheriff	\$	3,457,492.01
McLean County Coroner	\$	26,000.00
Communications	\$	9,000.00
Motor Pool	\$	13,100.00
Sheriff's Vehicles	\$	267,000.00
TOTAL PUBLIC SAFETY	\$	3,772,592.01

SPECIAL FUNDS		
Vehicle Impound & Towing	\$	6,000.00
E-911 Coordinator	\$	117,569.54
SSNTF	\$	131,862.31
TOTAL SPECIAL FUNDS	\$	255,431.85

DEBT SERVICES		
Coal Severance Loans W/Held	\$	498,026.16
TOTAL DEBT SERVICES FUNDS	\$	498,026.16

Total County General Appropriations		
	\$	10,546,741.92

HIGHWAY OPERATING		
Highway Administration	\$	227,713.89
Highway Maintenance Shops-Washburn/Garrison	\$	25,000.00
Highway Equipment Expense	\$	1,752,000.00
Highway Construction/Maintenance	\$	3,315,031.13
Highway Maintenance Sheds	\$	13,000.00
Road Plan Expenses	\$	739,000.00
TOTAL HIGHWAY OPERATIONS	\$	6,071,745.02

FARM-TO-MARKET ROAD		
Engineering	Repealed	
Construction	Repealed	
TOTAL FARM TO MARKET ROAD	\$	-

Total County Highway Appropriations		
	\$	6,071,745.02

TRANSFER FUNDS			
School Resource Officer	T	\$	108,648.33
Veteran's Service Officer	T	\$	38,199.01
Disaster Emergency Services	T	\$	112,487.62
Extension Agent	T	\$	125,532.62
Parole & Probation	T	\$	-
Job Promotions	T	\$	-
McLean County Rescue Boat	T	\$	-
TOTAL TRANSFER FUNDS		\$	384,867.58

SPECIAL DISTRICT FUNDS		
Emergency Fund		\$ 40,000.00
Special Assessments		\$ -
Senior Citizens		\$ 188,175.00
Water Resource Board		\$ 173,500.00
McLean/Mercer Regional Library		\$ 339,000.00
1st District Health Unit		\$ 209,830.00
McLean County Historical Society		\$ 23,500.00
Weed Control Board		\$ 246,604.00
TOTAL SPEICAL DISTRICT		\$ 1,220,609.00
SOIL CONSERVATION		
Soil Conservation		\$ 216,367.07

TOTAL REQUESTS-ALL DEPARTMENTS	\$	18,440,330.59
---------------------------------------	-----------	----------------------

Listed below are the various dollar amounts expected to be levied for each account in accordance with the approved final 2026 budgets and state mill levy limitations. The mill levies are subject to minor change dependent upon final taxing district valuations.

ACCOUNT	Levy Amount	
State Tax	\$	94,089.49
COUNTY LEVIES		
County General Fund	\$	4,570,311.64 Genera
Farm to Market Road**	\$	-
Road & Bridge Fund**	\$	1,881,789.82
Social Service Fund	\$	-
Emergency Fund	\$	40,000.00
Special Assessments	\$	-
SPECIAL DISTRICT LEVIES		
Senior Citizens**	\$	188,175.00
Garrison Diversion	\$	94,089.49
Water Resource Board	\$	173,500.00
McLean /Mercer County Library**	\$	339,000.00
1st District Health Unit	\$	209,830.00
McLean County Historical Society**	\$	23,500.00
Weed Control Board	\$	246,604.00
SOIL CONSERVATION		
West McLean Soil Conservation District	\$	79,902.63
South McLean Soil Conservation District	\$	136,485.34
Unorganized County Road Fund	\$	522,109.00
<u>NOTE:</u> Items marked with double asterisk are maximum allowable levies and may not generate the entire amount of requested levy.		
COUNTY GENERAL FUND		
Fund Balance January 1, 2026 (#4)	\$	1,048,833.59
(Plus) Projected Revenue (#5)	\$	5,530,098.16
Total Available Funds (#6)	\$	6,578,931.75
(Less) Budget Request (#3)	\$	10,931,609.50
Delinquent Tax Allowance (#8)*	\$	217,633.89
Required 2026 Levy (#9)	\$	4,570,311.64
STATE MEDICAL		
Fund Balance January 1, 2026	\$	15,648.78
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	15,648.78
Total Available Funds	\$	-
(Less) Budget Request	\$	94,089.49
Required 2026 Levy	\$	94,089.49
GARRISON DIVERSION		
Fund Balance January 1, 2026	\$	16,431.81
(Plus) Projected Revenue	\$	12,468.17
(Less) Transfer Out	\$	16,431.81
Total Available Funds	\$	12,468.17
(Less) Budget Request	\$	106,557.66
Required 2026 Levy	\$	94,089.49

FARM TO MARKET ROAD

Fund Balance January 1, 2026	\$	-
(Plus) Projected Revenue	\$	-
(Plus) Transfer In	\$	-
(Less) Cash Reserve	\$	-
Total Available Funds	\$	-
(Less) Budget Request	\$	-
Required 2026 Levy	\$	-

ROAD & BRIDGE FUND

Fund Balance January 1, 2026	\$	(162,061.99)
(Plus) Projected Revenue	\$	1,918,400.00
(Plus) Transfer In	\$	2,433,617.19
Total Available Funds	\$	4,189,955.20
(Less) Budget Request	\$	6,071,745.02
Required 2026 Levy	\$	1,881,789.82

UNORGANIZED ROAD FUND

Fund Balance January 1, 2026	\$	98,716.80
(Plus) Projected Revenue	\$	-
(Minus) Transfer to General Fund	\$	98,716.80
Total Available Funds	\$	-
(Less) Budget Request	\$	522,109.00
Required 2026 Levy	\$	522,109.00

EMERGENCY FUND

Fund Balance January 1, 2026	\$	859,068.94
(Plus) Projected Revenue	\$	-
(Plus) General Fund Transfer	\$	-
Total Available Funds	\$	859,068.94
(Less) Budget Request	\$	899,068.94
Required 2026 Levy	\$	40,000.00

SPECIAL ASSESSMENTS

Fund Balance January 1, 2026	\$	21,052.82
(Plus) Projected Revenue	\$	-
(Less) General Fund Transfer	\$	-
Total Available Funds	\$	21,052.82
(Less) Budget Request	\$	-
Required 2026 Levy	\$	(21,052.82)

SENIOR CITIZENS

Fund Balance January 1, 2026	\$	14,845.33
(Less) Transfer Out	\$	14,845.33
Total Available Funds	\$	-
(Less) Budget Request	\$	188,175.00
Required 2026 Levy	\$	188,175.00

WATER RESOURCE BOARD

Fund Balance January 1, 2026	\$	78,589.52
(Plus) Projected Revenue	\$	-
(Less) Cash Reserve	\$	78,589.52
Total Available Funds	\$	-
(Less) Budget Requests	\$	173,500.00
Required 2026 Levy	\$	173,500.00

MCLEAN/MERCER REGIONAL LIBRARY		
Fund Balance January 1, 2026	\$	(9,519.01)
(Plus) Projected Revenue	\$	108,375.00
(Less) Cash Reserve	\$	-
(Plus) Transfers In	\$	414,925.01
Total Available Funds	\$	513,781.00
(Less) Budget Request	\$	852,781.00
Required 2026 Levy	\$	339,000.00

FIRST DISTRICT HEALTH UNIT		
Fund Balance January 1, 2026	\$	41,176.73
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	41,176.73
Total Available Funds	\$	-
(Less) Budget Request	\$	209,830.00
Required 2026 Levy	\$	209,830.00

HISTORICAL SOCIETY		
Fund Balance January 1, 2026	\$	4,063.10
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	4,063.10
Total Available Funds	\$	-
(Less) Budget Request	\$	23,500.00
Required 2026 Levy	\$	23,500.00

WEED CONTROL BOARD		
Fund Balance January 1, 2026	\$	15,604.00
(Less) Cash Reserve	\$	15,604.00
(Plus) General Fund Transfer	\$	5,400.00
Total Funds Available	\$	5,400.00
(Less) Budget Request	\$	252,004.00
Required 2026 Levy	\$	246,604.00

SOIL CONSERVATION DISTRICTS

SOUTH McLEAN SOIL CONSERVATION DISTRICT		
Fund Balance January 1, 2026	\$	21,702.70
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	21,702.70
Total Available Funds	\$	-
(Less) Budget Request	\$	136,464.44
Required 2026 Levy	\$	136,464.44

WEST McLEAN SOIL CONSERVATION DISTRICT		
Fund Balance January 1, 2026	\$	16,338.00
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	16,338.00
Total Available Funds	\$	-
(Less) Budget Request	\$	79,902.63
Required 2026 Levy	\$	79,902.63

TRANSFER ACCOUNTS		
E-911 SERVICES		
Fund Balance January 1, 2026	\$	138,837.78
(Plus) Projected Revenue	\$	165,000.00
(Plus) General Fund Transfer	\$	-
Total Funds Available	\$	303,837.78
(Less) Budget Request	\$	117,569.54
Required 2026 Levy	\$	(186,268.24)
SSNTF		
Fund Balance January 1, 2026	\$	111,011.51
(Plus) Projected Revenue	\$	100,000.00
(Plus) General Fund Transfer	\$	-
Total Funds Available	\$	211,011.51
(Less) Budget Request	\$	134,362.31
Required 2026 Levy	\$	(76,649.20)
SCHOOL RESOURCE OFFICER		
Fund Balance January 1, 2026	\$	855.59
(Plus) Projected Revenue	\$	72,000.00
(Plus) General Fund Transfer	\$	35,792.74
Total Funds Available	\$	108,648.33
(Less) Budget Request	\$	108,648.33
Required 2026 Levy	\$	-
VETERAN'S SERVICE OFFICER		
Fund Balance January 1, 2026	\$	-
(Plus) Projected Revenue	\$	-
(Plus) General Fund Transfer	\$	38,199.01
Total Available Funds	\$	38,199.01
(Less) Budget Request	\$	38,199.01
Required 2026 Levy	\$	-
DISASTER EMERGENCY SERVICES		
Fund Balance January 1, 2026	\$	18,113.87
(Plus) Projected Revenue	\$	-
(Plus) General Fund Transfer	\$	112,487.62
Total Available Funds	\$	130,601.49
(Less) Budget Request	\$	112,487.62
Required 2026 Levy	\$	(18,113.87)
EXTENSION AGENT		
Fund Balance January 1, 2026	\$	8,113.88
(Plus) Projected Revenue	\$	-
(Plus) General Fund Transfer	\$	125,532.62
Total Available Funds	\$	133,646.50
(Less) Budget Request	\$	125,532.62
Required 2026 Levy	\$	(8,113.88)

Dated this 7th day of October, 2025 at Washburn, North Dakota.

\s\ Beth A. Knutson

 Beth A. Knutson
 McLean County Auditor