

McLEAN COUNTY BUDGET
FINAL BUDGET FOR McLEAN COUNTY, NORTH DAKOTA
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, TO
DECEMBER 31, 2027.

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 September 15, 2026. Motion for the adoption and approval was made by Commissioner Lee and seconded by Commissioner Cottingham.
Voting aye: Commissioner Lee, Commissioner Cottingham, and Commissioner Olson.

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 9:15 A.M., September 15, 2026.

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, 2027, 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 2027:

FINAL BUDGET	
Department of Activity	2027 Approved
Board of Commissioners	\$ 86,221.90
McLean County Park Board	\$ 89,029.46
Clerk of District Court	\$ 201,348.56
Juvenile Court	\$ 2,000.00
Auditor	\$ 325,848.36
State's Attorney	\$ 302,531.68
Director of Tax Equalization/Land Use	\$ 242,487.36
Recorder	\$ 193,617.65
Superintendent of Schools	\$ 7,525.36
Computer Operations	\$ 285,293.92
GIS Implementation	\$ 2,500.00
Buildings & Grounds	\$ 539,211.58
Election Expenses	\$ 1,000.00
Non-Departmental Expenses + Fair Board	\$ 584,500.00
Employee Benefits	\$ 2,916,250.00
Utilities	\$ 168,000.00
Employee Risk Management Program	\$ 8,000.00
Dues/Membership	\$ 36,775.19
Flexible Benefits-Medical & Child Care	\$ 1,150.00
TOTAL	\$ 5,993,291.02
PUBLIC SAFETY	
Sheriff	\$ 3,856,716.03
McLean County Coroner	\$ 26,000.00
Communications	\$ 9,000.00
Motor Pool	\$ 53,100.00
Sheriff's Vehicles	\$ 268,000.00
TOTAL PUBLIC SAFETY	\$ 4,212,816.03
SPECIAL FUNDS	
Vehicle Impound & Towing	\$ 6,000.00
E-911 Coordinator	\$ 119,244.39
SSNTF	\$ 129,330.18
TOTAL SPECIAL FUNDS	\$ 254,574.57
DEBT SERVICES	
Coal Severance Loans W/Held	\$ 498,026.16
TOTAL DEBT SERVICES FUNDS	\$ 498,026.16
Total County General Appropriations	\$ 10,958,707.78

HIGHWAY OPERATING

Highway Administration	\$	237,112.71
Highway Maintenance Shops-Washburn/Garrison	\$	25,000.00
Highway Equipment Expense	\$	1,865,000.00
Highway Construction/Maintenance	\$	3,576,977.25
Highway Maintenance Sheds	\$	15,000.00
Road Plan Expenses	\$	600,000.00
TOTAL HIGHWAY OPERATIONS	\$	6,319,089.96

Total County Highway Appropriations

	\$	6,319,089.96
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TRANSFER FUNDS

School Resource Officer	T	\$	40,836.45
Veteran's Service Officer	T	\$	36,503.26
Disaster Emergency Services	T	\$	76,080.76
Extension Agent	T	\$	120,988.94
Parole & Probation	T	\$	-
Job Promotions	T	\$	-
TOTAL TRANSFER FUNDS		\$	274,409.41

SPECIAL DISTRICT FUNDS

Emergency Fund	\$	40,000.00
Special Assessments	\$	-
Senior Citizens	\$	193,524.97
Water Resource Board	\$	289,375.37
McLean/Mercer Regional Library	\$	348,000.00
1st District Health Unit	\$	210,176.00
McLean County Historical Society	\$	24,190.62
Weed Control Board	\$	172,679.92
TOTAL SPEICAL DISTRICT	\$	1,277,946.88

SOIL CONSERVATION

Soil Conservation	\$	206,549.00
	\$	206,549.00

TOTAL REQUESTS-ALL DEPARTMENTS

\$ 19,036,703.03

Listed below are the various dollar amounts expected to be levied for each account in accordance with the approved final 2027 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	\$	96,762.49
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COUNTY LEVIES

County General Fund	\$	4,687,657.79
Road & Bridge Fund**	\$	1,935,249.70
Emergency Fund	\$	40,000.00
Special Assessments	\$	-

SPECIAL DISTRICT LEVIES

Senior Citizens**	\$	193,524.97
Garrison Diversion	\$	96,762.49
Water Resource Board	\$	289,375.37
McLean /Mercer County Library**	\$	348,000.00
1st District Health Unit	\$	210,176.00
McLean County Historical Society**	\$	24,190.62
Weed Control Board	\$	172,679.92

SOIL CONSERVATION

West McLean Soil Conservation District	\$	94,249.00
South McLean Soil Conservation District	\$	112,300.00

Unorganized County Road Fund	\$	547,541.00
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NOTE: 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, 2027 (#4)	\$	996,860.32
(Plus) Projected Revenue (#5)	\$	5,771,820.88
(Less) Budget Transfers Out (#1b)	\$	274,409.41
Total Available Funds (#6)	\$	6,494,271.79
(Less) Budget Request (#3)	\$	10,958,707.78
Delinquent Tax Allowance (#8)*	\$	223,221.80
Required 2027 Levy (#9)	\$	4,687,657.79

STATE MEDICAL

Fund Balance January 1, 2027	\$	19,329.13
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	19,329.13
Total Available Funds	\$	-
(Less) Budget Request	\$	96,762.49
Required 2027 Levy	\$	96,762.49

GARRISON DIVERSION

Fund Balance January 1, 2027	\$	20,044.78
(Plus) Projected Revenue	\$	12,468.17
(Less) Transfer Out	\$	20,044.78
Total Available Funds	\$	12,468.17
(Less) Budget Request	\$	109,230.66
Required 2027 Levy	\$	96,762.49

ROAD & BRIDGE FUND

Fund Balance January 1, 2027	\$	2,150,700.17
(Plus) Projected Revenue	\$	1,757,210.00
(Plus) Transfer In	\$	475,930.09
Total Available Funds	\$	4,383,840.26
(Less) Budget Request	\$	6,319,089.96
Required 2027 Levy	\$	1,935,249.70

UNORGANIZED ROAD FUND

Fund Balance January 1, 2027	\$	-
(Plus) Projected Revenue	\$	-
(Minus) Transfer to General Fund	\$	-
Total Available Funds	\$	-
(Less) Budget Request	\$	547,541.00
Required 2027 Levy	\$	547,541.00

EMERGENCY FUND

Fund Balance January 1, 2027	\$	868,154.58
(Plus) Projected Revenue	\$	-
(Less) Cash Reserve	\$	868,154.58
Total Available Funds	\$	-
(Less) Budget Request	\$	40,000.00
Required 2027 Levy	\$	40,000.00

SPECIAL ASSESSMENTS

Fund Balance January 1, 2027	\$	10,561.73
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	10,561.73
Total Available Funds	\$	-
(Less) Budget Request	\$	-
Required 2027 Levy	\$	-

SENIOR CITIZENS

Fund Balance January 1, 2027	\$	93,819.31
(Less) Cash Reserve	\$	93,819.31
Total Available Funds	\$	-
(Less) Budget Request	\$	193,524.97
Required 2027 Levy	\$	193,524.97

WATER RESOURCE BOARD

Fund Balance January 1, 2027	\$	58,424.63
(Plus) Projected Revenue	\$	-
(Less) Cash Reserve	\$	50,000.00
Total Available Funds	\$	8,424.63
(Less) Budget Requests	\$	297,800.00
Required 2027 Levy	\$	289,375.37

MCLEAN/MERCER REGIONAL LIBRARY

Fund Balance January 1, 2027	\$	163,506.23
(Plus) Projected Revenue	\$	114,375.00
(Less) Transfer Out	\$	158,868.23
Total Available Funds	\$	119,013.00
(Less) Budget Request	\$	701,013.00
(Less) Mercer County Levy	\$	234,000.00
Required 2027 Levy	\$	348,000.00

FIRST DISTRICT HEALTH UNIT

Fund Balance January 1, 2027	\$	45,193.80
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	45,193.80
Total Available Funds	\$	-
(Less) Budget Request	\$	210,176.00
Required 2027 Levy	\$	210,176.00

HISTORICAL SOCIETY

Fund Balance January 1, 2027	\$	4,970.04
(Plus) Projected Revenue	\$	-
(Less) Transfer Out	\$	4,970.04
Total Available Funds	\$	-
(Less) Budget Request	\$	24,190.62
Required 2027 Levy	\$	24,190.62

WEED CONTROL BOARD

Fund Balance January 1, 2027	\$	115,274.08
(Less) Cash Reserve	\$	50,000.00
(Plus) General Fund Transfer	\$	5,000.00
Total Funds Available	\$	70,274.08
(Less) Budget Request	\$	242,954.00
Required 2027 Levy	\$	172,679.92

SOIL CONSERVATION DISTRICTS

SOUTH McLEAN SOIL CONSERVATION DISTRICT

Fund Balance January 1, 2027	\$	150,000.00
(Plus) Transfers In	\$	51,968.72
(Plus) Revenues	\$	99,981.28
(Less) Transfer Out	\$	-
Total Available Funds	\$	301,950.00
(Less) Budget Request	\$	414,250.00
Required 2027 Levy	\$	112,300.00

WEST McLEAN SOIL CONSERVATION DISTRICT

Fund Balance January 1, 2027	\$	145,181.91
(Plus) Projected Revenue	\$	61,200.00
(Less) Cash Reserve	\$	99,630.91
(Less) Transfer Out	\$	-
Total Available Funds	\$	106,751.00
(Less) Budget Request	\$	201,000.00
Required 2027 Levy	\$	94,249.00

TRANSFER ACCOUNTS		
E-911 SERVICES		
Fund Balance January 1, 2027	\$	233,217.43
(Plus) Projected Revenue	\$	165,000.00
(Plus) General Fund Transfer	\$	-
Total Funds Available	\$	398,217.43
(Less) Budget Request	\$	119,244.39
Required 2027 Levy	\$	(278,973.04)
SSNTF		
Fund Balance January 1, 2027	\$	107,197.48
(Plus) Projected Revenue	\$	100,000.00
(Plus) General Fund Transfer	\$	-
Total Funds Available	\$	207,197.48
(Less) Budget Request	\$	129,330.18
Required 2027 Levy	\$	(77,867.30)
IMPOUND & TOWING		
Fund Balance January 1, 2027	\$	-
(Plus) Projected Revenue	\$	6,000.00
(Plus) General Fund Transfer	\$	-
Total Funds Available	\$	6,000.00
(Less) Budget Request	\$	6,000.00
Required 2027 Levy	\$	-
SCHOOL RESOURCE OFFICER		
Fund Balance January 1, 2027	\$	(1,596.10)
(Plus) Projected Revenue	\$	78,480.72
(Plus) General Fund Transfer	\$	40,836.45
Total Funds Available	\$	117,721.07
(Less) Budget Request	\$	117,721.07
Required 2027 Levy	\$	-
VETERAN'S SERVICE OFFICER		
Fund Balance January 1, 2027	\$	2,851.72
(Plus) Projected Revenue	\$	-
(Plus) General Fund Transfer	\$	36,503.26
Total Available Funds	\$	39,354.98
(Less) Budget Request	\$	39,354.98
Required 2027 Levy	\$	-
DISASTER EMERGENCY SERVICES		
Fund Balance January 1, 2027	\$	88,263.91
(Plus) Projected Revenue	\$	-
(Plus) General Fund Transfer	\$	76,080.76
(Less) Cash Reserve	\$	50,000.00
Total Available Funds	\$	114,344.67
(Less) Budget Request	\$	114,344.67
Required 2027 Levy	\$	-
EXTENSION AGENT		
Fund Balance January 1, 2027	\$	7,869.27
(Plus) Projected Revenue	\$	-
(Plus) General Fund Transfer	\$	120,988.94
Total Available Funds	\$	128,858.21
(Less) Budget Request	\$	128,858.21
Required 2027 Levy	\$	-

Dated this 15th day of September 2026 at Washburn, North Dakota.

\s\ Beth A. Knutson

Beth A. Knutson

McLean County Auditor