

General Fund
Fund 100
Max Levy Limit - 105

Estimated Taxable Valuation -----> 4,730,357

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	423,522.83		
	b. Budgeted Transfers Out			
	c. Total Appropriation Line a plus Line b		423,522.83	
2.	Cash Reserve (Note 1)		134,600.00	
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 558,122.83	Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31 2024 (Note 2)		225,261.41	
5.	a. Estimated Revenue	79,000.00		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In Line a plus Line b		79,000.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 304,261.41	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		253,861.42	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		12,693.07	Within Limitations
9.	TOTAL AMOUNT LEVIED--Line 7 plus Line 8		\$ 266,554.49	
10.	Estimated Mills		56.35	Within Limitations

Levy Amount Proposed for 2024	266,554.49
Amount Levied in 2024	266,582.05
Difference of:	(27.57)

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

City of Harwood

ANNUAL BUDGET

December 31, 2025

CITY OFFICIALS

Current

Dick Sundberg	Chairman
Chris Higgins	Councilman
Jamie Nettum	Councilman
Chris Fix	Councilman
Blake Hankey	Mayor
Chayla Hansen	City Auditor

**City of Harwood
BUDGET 2025
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City of Harwood
BUDGET SUMMARY
2025

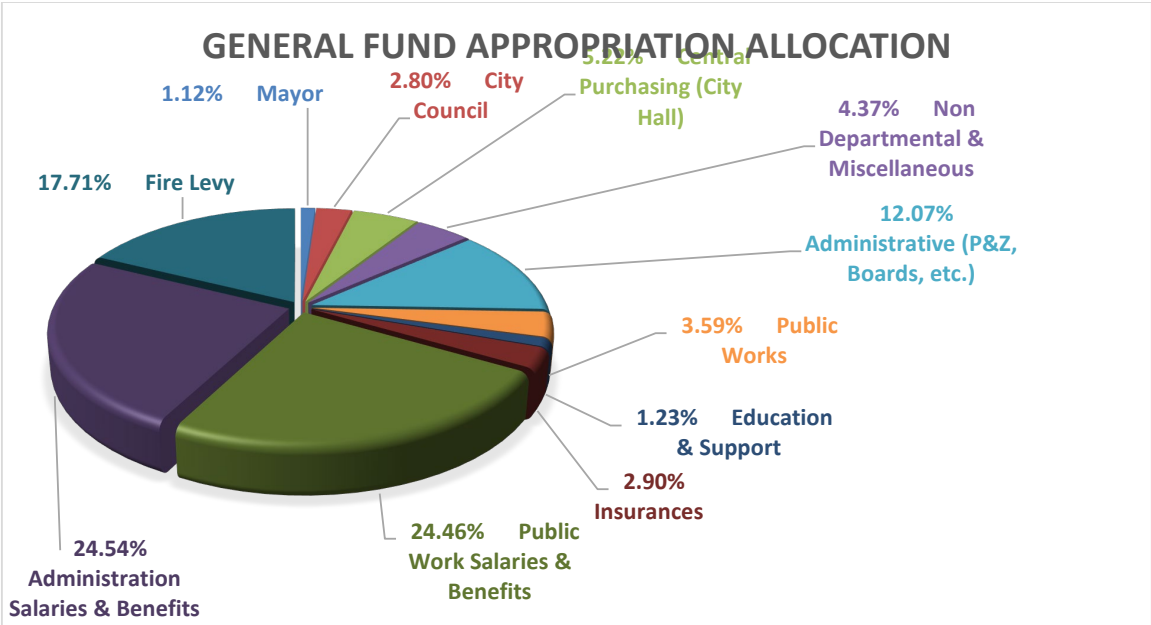
FUND	Amount Levied
GENERAL FUND	266,554.49
SPECIAL REVENUE FUNDS:	
Highway Distribution	-
City Share of Specials	-
Community Center	-
Emergency Fund	-
ARPA Funds	-
Municipal Infrastructure Fund	-
City Sales Tax Fund	-
DEBT SERVICE FUNDS:	
Water Distribution #98-1	-
Street Improvement 2006-1	-
Urban Renewal (TIF) 2007-1	-
Street Improvement 2011-1	-
Water Improvement 2015-1	-
Street Improvement 2016-1	-
Bender Lane Sewer 2020-1	-
Freedland Drive 2022-1	-
NON LEVY & ENTERPRISE FUNDS	
Bender Lane Sewer Const. 2020-1	102,108.28
Street Imp. Dist. 2022-1 Construction (Freedland Drive)	0.00
Street Imp. Dist. 2023-1 Construction (Interstate Boulevard)	-
Water Fund	158,199.18
Sewer Fund	202,522.25
Waste Fund	70.93
Surcharge Fund	138,796.26
Totals	868,251.39
FUNDS AND AMOUNTS TO BE LEVIED:	
GENERAL FUND	266,554.49
City Share of Specials	-
TOTAL AMOUNT TO BE LEVIED:	266,554.49

I hereby certify that the foregoing budget for the Year Ending December 31, 2025 was adopted by the Board of City Commissioners on October 7, 2024.

Witness my hand and official seal the seventh day of October, 2024.

Chayla Hansen

Signing Official



General Fund Appropriation	<u>2025</u>
Mayor	4,737
City Council	11,842
Central Purchasing (City Hall)	22,100
Non Departmental & Miscellaneous	18,500
Administrative (P&Z, Boards, etc.)	51,100
Public Works	15,200
Education & Support	5,200
Insurances	12,300
Public Work Salaries & Benefits	103,594
Administration Salaries & Benefits	103,951
Fire Levy	75,000
Total Appropriation	<u>\$ 423,522.83</u>
Check Figure	-

Note: This chart is only an example and can be replaced with a different type of chart or deleted from this budget file.

**General Fund
Supporting Worksheet
Expenditures**

	Actual Expenditures 2023	Estimated Expenditures 2024	Requested 2025	Final Appropriation 2025
General Government				
41200 Mayor				
100 Mayor	4,234.22	4,000.00	4,400.00	4,400.00
220 Social Security	248.00	372.00	272.80	272.80
225 Medicare	58.00	87.00	63.80	63.80
	\$ 4,540.22	\$ 4,459.00	\$ 4,736.60	\$ 4,736.60
41300 City Board	-	-	-	-
100 Salaries	10,000.00	10,000.00	11,000.00	11,000.00
220 Social Security	620.00	892.80	682.00	682.00
225 Medicare	145.04	208.80	159.50	159.50
	\$ 10,765.04	\$ 11,101.60	\$ 11,841.50	\$ 11,841.50
41330 Central Purchasing	-	-	-	-
351 Electricity	2,766.00	2,900.00	3,000.00	3,000.00
356 Phones/Communications	2,185.66	1,800.00	2,000.00	2,000.00
360 Printing & Publishing	49.65	3,000.00	5,400.00	5,400.00
408 Office Equipment	5,299.17	1,000.00	1,000.00	1,000.00
409 Postage	530.00	1,000.00	1,000.00	1,000.00
410 Office Supplies	1,529.73	2,000.00	1,000.00	1,000.00
412 Copier Lease	3,609.45	3,000.00	3,000.00	3,000.00
413 Copier Copy Chgs	-	500.00	500.00	500.00
421 Janitorial Staff	-	-	1,200.00	1,200.00
422 Janitorial Supplies	381.55	500.00	500.00	500.00
425 Service & Repairs	1,234.40	1,000.00	1,000.00	1,000.00
435 City Hall Fuel/Gas	1,996.00	2,000.00	2,000.00	2,000.00
520 O&M-Improvements	-	1,000.00	500.00	500.00
635 Forestry	-	-	-	-
	\$ 19,581.61	\$ 19,700.00	\$ 22,100.00	\$ 22,100.00
41400 Administrative	-	-	-	-
182 Planning & Zoning	-	100.00	100.00	100.00
241 Building Inspector	3,800.00	4,000.00	5,000.00	5,000.00
312 Legal Fees	15,292.76	20,000.00	20,000.00	20,000.00
313 Engineer	9,669.39	20,000.00	20,000.00	20,000.00
314 Elevation/Insp Fees	-	-	-	-
315 Assessing Fees	4,900.00	5,000.00	6,000.00	6,000.00
316 County Vandeguard Prog.	-	-	-	-
	-	-	-	-
	-	-	-	-
Total General Government	\$ 33,662.15	\$ 49,100.00	\$ 51,100.00	\$ 51,100.00

**General Fund
Supporting Worksheet
Expenditures Continued**

	Actual Expenditures 2023	Estimated Expenditures 2024	Requested 2025	Final Appropriation 2025
41500 Non-Dept. & Misc.				
311 Audit Fees	630.00	1,000.00	500.00	500.00
370 Dues/Membership/Licensing	4,877.15	5,000.00	5,000.00	5,000.00
371 Warranties/Tech Support	9,010.22	6,000.00	10,000.00	10,000.00
490 Miscellaneous	6,223.74	1,000.00	3,000.00	3,000.00
Total Public Safety	\$ 20,741.11	\$ 13,000.00	\$ 18,500.00	\$ 18,500.00
41600 Public Works				
334 Shop Tools	5,360.02	10,000.00	6,000.00	6,000.00
351 Electricity	602.00	600.00	700.00	700.00
425 Service & Repairs	1,391.49	1,000.00	2,500.00	2,500.00
436 Shop/Plant Fuel-Gas		2,500.00	2,500.00	2,500.00
520 O&M - Improvements	-	2,500.00	2,500.00	2,500.00
635 Forestry		1,500.00	1,000.00	1,000.00
Total Public Works	\$ 7,353.51	\$ 18,100.00	\$ 15,200.00	\$ 15,200.00
41900 Education & Support				
340 Travel/Education	3,920.79	5,000.00	5,200.00	5,200.00
800 Promotions/Contests	361.10	-	-	-
810 Park Board Pledge				
Total Education & Support	\$ 4,281.89	\$ 5,000.00	\$ 5,200.00	\$ 5,200.00
42000 Public Safety/Traffic Control				
310 Professional Fees				
	\$ -	\$ -	\$ 48,000.00	\$ -
44004 Insurances				
240 Workforce Safety & Insurance	1,184.96	1,300.00	1,300.00	1,300.00
321 Fire/Tornado Insurance	2,910.00	3,000.00	3,000.00	3,000.00
323 Liability Insurance	6,865.00	7,000.00	8,000.00	8,000.00
Total Insurances	\$ 10,959.96	\$ 11,300.00	\$ 12,300.00	\$ 12,300.00
	\$ -	\$ -	\$ -	\$ -

**General Fund
Supporting Worksheet
Expenditures Continued**

	Actual Expenditures 2023	Estimated Expenditures 2024	Requested 2025	Final Appropriation 2025
44010 Public Works Salaries				
100 Salaries & Wages	38,680.24	75,570.70	73,311.07	70,570.47
210 Health Insurance	11,682.94	18,197.84	15,398.17	15,398.17
213 Federal Liability	-	-		
215 Dental/Vision/Life	170.09	888.58	751.87	751.87
220 Social Security	2,173.96	4,538.36	4,545.29	4,375.37
225 Medicare	508.36	1,061.39	1,063.01	1,023.27
230 Retirement	5,753.86	12,302.91	11,913.05	11,474.76
235 Deferred Comp	-	-		
236 Payout Vacation/Sick Leave	-	-		
Total Debt Service	\$ 58,969.45	\$ 112,559.78	\$ 106,982.46	\$ 103,593.91
44020 Administration Salaries				
100 Salaries & Wages	72,694.98	60,462.32	69,671.04	67,066.52
210 Health Insurance	10,426.53	19,804.22	19,804.22	19,804.22
213 Federal Liability		-		
215 Dental/Vision/Life	54.69	-	1,044.48	1,044.48
220 Social Security	4,192.76	3,550.06	4,319.60	4,158.12
225 Medicare	980.55	830.26	1,010.23	972.46
230 Retirement	11,004.16	8,737.74	11,321.54	10,905.02
235 Deferred Comp	-	-	-	-
236 Payout Vacation/Sick Leave	-	-	-	-
Total Cons. of Admin. Salaries	\$ 99,353.67	\$ 93,384.60	\$ 107,171.11	\$ 103,950.82
45000 Fire Levy				
811 Fire Levy	50,715.00	64,770.00	75,000.00	75,000.00
	-	-	-	-
	-	-	-	-
Total Fire Levy	\$ 50,715.00	\$ 64,770.00	\$ 75,000.00	\$ 75,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Miscellaneous	\$ -	\$ -	\$ -	
Total Appropriation	\$ 320,923.61	\$ 402,474.98	\$ 478,131.67	\$ 423,522.83
Revenue Over (Under) Exp.	\$ 125,075.36	\$ (60,892.93)	\$ (399,131.67)	\$ (344,522.83)
Balance January 1	161,078.98	\$ 286,154.34	\$ 225,261.41	\$ 225,261.41
Transfers In	-	-	-	-
Transfers Out	-	-	74523.94	74523.94
Balance (December 31)	\$ 286,154.34	\$ 225,261.41	\$ (248,394.19)	\$ (193,785.36)

Highway Distribution

Fund 201

Max Levy Limit - -

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	213,300.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b	213,300.00	
2.	Cash Reserve (Note 1)	-	
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 213,300.00	

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)		(30,057.34)
5.	a. Estimated Revenue	66,300.00	
	b. Estimated Transfers In	178,000.00	
	c. Total Estimated Revenue and Transfers In Line a plus Line b	244,300.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 214,242.66	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-	
9.	Total Amount Levied--Line 7 plus Line 8	\$ -	
10.	Estimated Mills		

Within Limitations

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

City Share of Specials

Fund 203

Max Levy Limit - 10,000.00
(no max)

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	6,000.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b	6,000.00	
2.	Cash Reserve (Note 1)	-	
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 6,000.00	

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)	7,744.30	
5.	a. Estimated Revenue	-	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-	
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 7,744.30	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-	
9.	Total Amount Levied--Line 7 plus Line 8	\$ -	
10.	Estimated Mills	0	

Within Limitations

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

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Community Center
Fund 205
 Max Levy Limit - -

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	49,397.80	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		49,397.80
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 49,397.80

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)		(11,912.46)
5.	a. Estimated Revenue	6,000.00	
	b. Estimated Transfers In	55,500.00	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		61,500.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 49,587.54
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		-
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		-
9.	Total Amount Levied--Line 7 plus Line 8		\$ -
10.	Estimated Mills		0

Within Limitations

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

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Emergency Fund
Fund 206
 Max Levy Limit - 2.50

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	-
2.	Cash Reserve (Note 1)	-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ -
RESOURCES AND AMOUNT LEVIED		
4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)	-
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ -
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-
9.	Total Amount Levied--Line 7 plus Line 8	\$ -
10.	Estimated Mills	0

Within Limitations

Within Limitations

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

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ARPA Funds
Fund 207
 Max Levy Limit - -

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	-
2.	Cash Reserve (Note 1)	-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ -
RESOURCES AND AMOUNT LEVIED		
4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)	131,072.19
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 131,072.19
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-
9.	Total Amount Levied--Line 7 plus Line 8	\$ -
10.	Estimated Mills	0

Within Limitations

Within Limitations

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

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Municipal Infrastructure Fund
Fund 208
 Max Levy Limit - -

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	-
2.	Cash Reserve (Note 1)	-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ -
RESOURCES AND AMOUNT LEVIED		
4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)	250,800.12
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 250,800.12
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-
9.	Total Amount Levied--Line 7 plus Line 8	\$ -
10.	Estimated Mills	0

Within Limitations

Within Limitations

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

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City Sales Tax Fund
Fund 220
 Max Levy Limit - -

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	<u>100,000.00</u>	
	b. Budgeted Transfers Out	<u>233,500.00</u>	
	c. Total Appropriation Line a plus Line b		<u>333,500.00</u>
2.	Cash Reserve (Note 1)		<u>-</u>
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		<u>\$ 333,500.00</u>
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)		<u>545,769.09</u>
5.	a. Estimated Revenue	<u>275,000.00</u>	
	b. Estimated Transfers In	<u>-</u>	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		<u>275,000.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 820,769.09</u>
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		<u>-</u>
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		<u>-</u>
9.	Total Amount Levied--Line 7 plus Line 8		<u>\$ -</u>
10.	Estimated Mills		0

Within Limitations

Within Limitations

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

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Water Distribution #98-1 Fund 318

Estimated Taxable Valuation ----->

4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	-		
	b. Budgeted Transfers Out	-		
	c. Total Appropriation Line a plus Line b	-		
2.	Cash Reserve (Note 1)	-		
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	-	\$	-

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)		(5,879.99)	
5.	a. Estimated Revenue	-		
	b. Estimated Transfers In	5,926.11		
	c. Total Estimated Revenue and Transfers In Line a plus Line b	5,926.11		
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$	46.12	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		-	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		-	
9.	Total Amount Levied--Line 7 plus Line 8	\$	-	
10.	Estimated Mills			0

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

Street Improvement 2006-1 Fund 322

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	-		
	b. Budgeted Transfers Out	-		
	c. Total Appropriation Line a plus Line b	-		
2.	Cash Reserve (Note 1)	-		
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	-	\$	-

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)			2.23
5.	a. Estimated Revenue	-		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-		
6.	TOTAL RESOURCES--Line 4 plus Line 5c	-	\$	2.23
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-		
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-		
9.	Total Amount Levied--Line 7 plus Line 8	-	\$	-
10.	Estimated Mills			0

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

Urban Renewal (TIF) 2007-1 Fund 324

Estimated Taxable Valuation ----->

4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	4,500.00			
	b. Budgeted Transfers Out	16,464.13			
	c. Total Appropriation Line a plus Line b			20,964.13	
2.	Cash Reserve (Note 1)			-	
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2			\$ 20,964.13	Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)			71,149.36	
5.	a. Estimated Revenue	14,000.00			
	b. Estimated Transfers In	-			
	c. Total Estimated Revenue and Transfers In Line a plus Line b			14,000.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c			\$ 85,149.36	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0			-	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)			-	Within Limitations
9.	Total Amount Levied--Line 7 plus Line 8			\$ -	
10.	Estimated Mills			0	

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

Street Improvement 2011-1 Fund 325

Estimated Taxable Valuation ----->

4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	49,000.00			
	b. Budgeted Transfers Out	-			
	c. Total Appropriation Line a plus Line b	-		49,000.00	
2.	Cash Reserve (Note 1)			-	
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2			\$ 49,000.00	Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)		83,835.46		
5.	a. Estimated Revenue	50,070.00			
	b. Estimated Transfers In	-			
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-		50,070.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c			\$ 133,905.46	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0			-	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)			-	Within Limitations
9.	Total Amount Levied--Line 7 plus Line 8			\$ -	
10.	Estimated Mills			0	

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

Water Improvement 2015-1 Fund 326

Estimated Taxable Valuation ----->

4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	100,000.00		
	b. Budgeted Transfers Out	-		
	c. Total Appropriation Line a plus Line b	100,000.00		
2.	Cash Reserve (Note 1)	-		
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 100,000.00		Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)	36,055.29		
5.	a. Estimated Revenue	100,200.00		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In Line a plus Line b	100,200.00		
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 136,255.29		
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-		
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-		Within Limitations
9.	Total Amount Levied--Line 7 plus Line 8	\$ -		
10.	Estimated Mills		0	

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

Street Improvement 2016-1 Fund 327

Estimated Taxable Valuation -----> 4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	9,931.90			
	b. Budgeted Transfers Out	-			
	c. Total Appropriation Line a plus Line b	9,931.90		9,931.90	
2.	Cash Reserve (Note 1)			-	
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2			\$ 9,931.90	Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)			(13,950.70)	
5.	a. Estimated Revenue	9,500.00			
	b. Estimated Transfers In	-			
	c. Total Estimated Revenue and Transfers In Line a plus Line b	9,500.00			
6.	TOTAL RESOURCES--Line 4 plus Line 5c			\$ (4,450.70)	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0			-	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)			-	Within Limitations
9.	Total Amount Levied--Line 7 plus Line 8			\$ -	
10.	Estimated Mills			0	

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

Bender Lane Sewer 2020-1 Fund 328

Estimated Taxable Valuation ----->

4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	50,250.00			
	b. Budgeted Transfers Out	-			
	c. Total Appropriation Line a plus Line b	-		50,250.00	
2.	Cash Reserve (Note 1)			-	
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2			\$ 50,250.00	Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)			(17,978.50)	
5.	a. Estimated Revenue	54,000.00			
	b. Estimated Transfers In	-			
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-		54,000.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c			\$ 36,021.50	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0			-	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)			-	Within Limitations
9.	Total Amount Levied--Line 7 plus Line 8			\$ -	
10.	Estimated Mills			0	

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

Freedland Drive 2022-1 Fund 329

Estimated Taxable Valuation ----->

4,318,383

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	-		
	b. Budgeted Transfers Out	-		
	c. Total Appropriation Line a plus Line b	-		
2.	Cash Reserve (Note 1)	-		
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	-	\$	-

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2024 (Note 2)			(36,885.42)
5.	a. Estimated Revenue	-		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-		
6.	TOTAL RESOURCES--Line 4 plus Line 5c	-	\$	(36,885.42)
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	-		
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-		
9.	Total Amount Levied--Line 7 plus Line 8	-	\$	-
10.	Estimated Mills			0

Within Limitations

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year total appropriation other than for debt retirement and appropriations financed from Bond Sources.

Note 2 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Review: **Article X, Section 15** of the North Dakota Constitution

<https://www.legis.nd.gov/constit/a10.pdf>

**Freedland Drive 2022-1
Supporting Worksheet
Fund 329**

REVENUES		Actual Revenues 2023	Estimated Revenues 2024	Estimated Revenues 2025	
36303	Special Assessments	15.47	-		
2630	Special Assessments	-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
Total Revenues		\$ 15.47	\$ -		\$ -

EXPENDITURES		Actual Expenditures 2023	Estimated Expenditures 2024	Requested 2025	Final Appropriation 2025
46004	Debt Service	-	-	-	-
710	Bond Principal	36,900.89	-	-	-
720	Bond Interest	-	-	-	-
730	Service Charges	-	-	-	-
740	Bond Pay-Off	-	-	-	-
890	Transfers Out	-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Total Appropriations		\$ 36,900.89	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.		\$ (36,885.42)	\$ -	\$ -	\$ -
Balance January 1		-	\$ (36,885.42)	\$ (36,885.42)	\$ (36,885.42)
Transfers In		-	-	-	-
Transfers (Out)		-	-	-	-
Balance December 31		\$ (36,885.42)	\$ (36,885.42)	\$ (36,885.42)	\$ (36,885.42)

Bender Lane Sewer Const. 2020-1

Fund 428

APPROPRIATION		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	\$ -
RESOURCES		
4	Cash and Investments (Estimated) December 31, 2024 (Note 1)	102,108.28
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 102,108.28

Street Imp. Dist. 2022-1 Construction (Freedl Fund 429

APPROPRIATION		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	<u>\$ -</u>
 RESOURCES		
4	Cash and Investments (Estimated) December 31, 2024 (Note 1)	<u>(5,129.55)</u>
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	<u>5,129.55</u>
	c. Total Estimated Revenue and Transfers In Line a plus Line b	<u>5,129.55</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c	<u>\$ 0.00</u>
7	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	<u>\$ 0.00</u>

Note 1 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

**Street Imp. Dist. 2023-1 Construction
(Interstate Boulevard)
Fund 430**

APPROPRIATION		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	\$ -
 RESOURCES		
4	Cash and Investments (Estimated) December 31, 2024 (Note 1)	(11,334.58)
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	11,334.58
	c. Total Estimated Revenue and Transfers In Line a plus Line b	11,334.58
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ -
7	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	\$ -

Note 1 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Water Fund Fund 501

APPROPRIATION		
1.	a. Final Appropriation	145,888.15
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	\$ 145,888.15
 RESOURCES		
4	Cash and Investments (Estimated) December 31, 2024 (Note 1)	98,587.33
5.	a. Estimated Revenue	205,500.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	205,500.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 304,087.33
7	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	\$ 158,199.18

Note 1 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

**Water Fund
Supporting Worksheet
Fund 501**

REVENUES		Actual Revenues 2023	Estimated Revenues 2024	Estimated Revenues 2025
34603	Charges for Services	-	-	
3470	Water Sales	129,896.15	101,735.00	205,000.00
3471	Late Fee	219.66	-	500.00
3472	Reconnection Fee	-	-	
3474	Hookup Charges	1,050.00	-	
3478	Bulk Water Chg	-	-	
3481	Water Turn on Fee	-	-	
3690	Miscellaneous	42.21	-	
Total Revenues		\$ 131,208.02	\$ 101,735.00	\$ - \$ 205,500.00

EXPENDITURES		Actual Expenditures 2023	Estimated Expenditures 2024	Requested 2025	Final Appropriation 2025
41330	Central Purchasing	-	-	-	-
356	Phones/Communication	4,397.98	5,000.00	1,500.00	1,500.00
370	Dues/Membership	2,876.87	500.00	1,200.00	1,200.00
409	Postage	2,086.83	2,000.00	2,000.00	2,000.00
424	Gas & Fuel	9,485.95	-	3,500.00	3,500.00
432	Water Meters	2,398.42	-	-	-
433	Locates	185.35	1,000.00	100.00	100.00
812	NSF Check	-	-	-	-
43400	Water Utilities	-	-	-	-
351	Electricity	22,394.00	20,000.00	20,000.00	20,000.00
358	Water Sampling	915.97	2,000.00	2,000.00	2,000.00
400	Supplies & Maintenance	26,594.84	15,000.00	15,000.00	15,000.00
423	Chemical Supplies	9,513.26	10,000.00	5,000.00	5,000.00
425	Service & Repair	1,479.24	10,000.00	25,000.00	25,000.00
428	Well Repairs	-	-	-	-
429	Pump Repairs	-	2,000.00	2,000.00	2,000.00
430	Fire Hydrant O&M	15,991.28	10,000.00	20,000.00	20,000.00
434	Watermain Break	439.70	-	-	-
490	Miscellaneous	1,402.63	500.00	1,500.00	1,500.00
44010	Public Works				
100	Salaries & Wages	20,511.76	29,065.66	33,339.15	32,077.49
210	Health Insurance	5,143.55	2,999.17	6,999.17	6,999.17
213	Federal Liability		-		
215	Dental/Vision/Life Insurance	56.73	341.76	341.76	341.76
220	Social Security	1,178.62	1,844.40	2,067.03	1,988.80
225	Medicare	275.66	431.35	483.42	465.12
230	Retirement	3,091.92	4,731.89	5,415.02	5,215.80
235	Deferred Comp	-	-	-	-
236	Other/Vacation Sick Payout	119.88	-	-	-
Total Appropriations		\$ 130,540.44	\$ 117,414.23	\$ 147,445.54	\$ 145,888.15
Revenue Over (Under) Exp.		\$ 667.58	\$ (15,679.23)	\$ (147,445.54)	\$ 59,611.85
Balance January 1		113,598.98	\$ 114,266.56	\$ 98,587.33	\$ 98,587.33
Transfers In		-	-	-	-
Transfers (Out)		-	-	-	-
Balance December 31		\$ 114,266.56	\$ 98,587.33	\$ (48,858.21)	\$ 158,199.18

Sewer Fund

Fund 502

APPROPRIATION		
1.	a. Final Appropriation	<u>190,770.51</u>
	b. Budgeted Transfers Out	<u>-</u>
	c. Total Appropriation Line a plus Line b	<u>\$ 190,770.51</u>
 RESOURCES		
4	Cash and Investments (Estimated) December 31, 2024 (Note 1)	<u>226,892.76</u>
5.	a. Estimated Revenue	<u>166,400.00</u>
	b. Estimated Transfers In	<u>-</u>
	c. Total Estimated Revenue and Transfers In Line a plus Line b	<u>166,400.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c	<u>\$ 393,292.76</u>
7	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	<u>\$ 202,522.25</u>

Note 1 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Waste Fund

Fund 503

APPROPRIATION		
1.	a. Final Appropriation	<u>78,000.00</u>
	b. Budgeted Transfers Out	<u>-</u>
	c. Total Appropriation Line a plus Line b	<u>\$ 78,000.00</u>
RESOURCES		
4	Cash and Investments (Estimated) December 31, 2024 (Note 1)	<u>(8,574.57)</u>
5.	a. Estimated Revenue	<u>69,645.50</u>
	b. Estimated Transfers In	<u>17,000.00</u>
	c. Total Estimated Revenue and Transfers In Line a plus Line b	<u>86,645.50</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c	<u>\$ 78,070.93</u>
7	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	<u>\$ 70.93</u>

Note 1 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

Surcharge Fund Fund 510

APPROPRIATION		
1.	a. Final Appropriation	5,000.00
	b. Budgeted Transfers Out	17,000.00
	c. Total Appropriation Line a plus Line b	<u>\$ 22,000.00</u>
RESOURCES		
4	Cash and Investments (Estimated) December 31, 2024 (Note 1)	140,696.26
5.	a. Estimated Revenue	20,100.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	<u>20,100.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c	<u>\$ 160,796.26</u>
7	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	<u>\$ 138,796.26</u>

Note 1 - Line 4 is currently a formula. If a better estimate at the time of preparing the budget is available, the County Auditor can modify the formula. If modified, ensure the estimate is for all cash and investments in the fund and that the County maintains proper support for the estimate.

North Dakota Century Code Budgetary Laws:

40-40-05. Contents of Preliminary Budget Statement.

The preliminary budget must include a detailed breakdown of the estimated revenues and appropriations requested for the ensuing year for the general fund, each special revenue fund, and each debt service fund of the municipality. The revenue and expenditure items for the preceding year and estimates of the revenue and expenditures for the current year must be included for each fund to assist in determining the estimated revenues and appropriation requested for the ensuing year. The budget must also include any transfers in or out and the beginning and ending fund balance for each of the funds. The budget must be prepared on the same basis of accounting used by the municipality for its annual financial reports.

The amount paid for salaries may be shown as a single line item expenditure in each fund. There must be on file with the governing body and open to public inspection a detailed statement showing the names of all persons receiving salaries, the annual amount paid to each person, and the fund charged.

While preparing the budget, municipal officials may include an expenditure item for equipment replacement, the amount of which may not exceed the total of the anticipated reasonable costs of depreciation for the ensuing year, based on current costs, of all equipment owned by the municipality. The expenditure for equipment replacement must be placed in a separate special revenue fund. No expenditure may be paid from the equipment replacement fund except for equipment purchases to replace equipment that is worn out, damaged, or obsolete. The term "equipment" does not include structures or building fixtures.

While preparing the budget, municipal officials may include an expenditure item for a building reserve fund, the amount of which may not exceed the total of the anticipated reasonable costs of depreciation for the ensuing year, based on the original costs of all buildings and structures owned by the city. The expenditure for building reserve must be placed in a separate capital projects fund. No expenditures may be paid from the building reserve fund except for the purchase, construction, or remodeling of buildings or structures that are obsolete, substandard, or

40-40-06. Notice of preliminary budget statement - Contents - How given.

1. On or before August tenth of each year, after the governing body has prepared the preliminary budget statement, the auditor of the municipality shall:
 - a. Provide the county auditor with a copy of the preliminary budget statement.
 - b. Set a public budget hearing date no earlier than September seventh and no later than October seventh for the purpose of adopting the final budget and making the annual tax levy.
 - c. Provide notice of the public budget hearing date to the county auditor.
2. For municipalities anticipating levying less than one hundred thousand dollars in the current year, notice must:
 - a. Contain a statement of the total proposed expenditures for each fund in the preliminary budget, but need not contain any detailed statement of the proposed expenditures;
 - b. Be published at least once, not less than six days prior to the budget hearing, in a newspaper published in the municipality, if there is one, and if no newspaper is published in the municipality, the notice must be published not less than six days prior to the meeting in the official city newspaper as provided by section 40-01-09; and
 - c. Provide that any taxpayer may appear and discuss with the governing body any item of proposed expenditures or may object to any item or amount.

40-40-08. Hearing of protests and objections - Changes in preliminary budget - Preparation of final budget - Contents.

The governing body shall meet at the time and place set pursuant to section 40-40-06 and shall hear any and all protests or objections to the items or amounts set forth in the preliminary budget statement. At the hearing, the governing body shall make any changes in the items or amounts shown on the preliminary budget statement as it may deem advisable except as limited in this chapter, and shall prepare the final budget, which must consist of the preliminary budget with the addition of columns showing:

1. The final appropriations for the various expenditure items specified in the preliminary budget statement. The final appropriation of any fund total may not exceed the total amount requested in the preliminary budget.
2. The estimated amount of unencumbered cash on hand at the end of the current year may not include cash or investments of the equipment replacement fund as provided in section 40-40-05.
3. The levy amount determined by subtracting the total resources from the total appropriations and cash reserve for each fund. The governing body may increase the levy an additional five percent for delinquent tax collections.
4. The certificate of levy which includes a summary of the amount levied for each fund and the total amount levied.

40-40-09. Determination of amount to be levied - Adoption of levy - Limitations.

After completing the final budget on or before October seventh, the governing body shall proceed to make the annual tax levy in an amount sufficient to meet the expenses for the ensuing year as determined at the budget meeting. In determining the amount required to be levied, the governing body first shall ascertain its net current resources by adding the estimated revenue for the ensuing year other than property taxes, any transfers in, and the estimated fund balance at the end of the current year. Then the governing body shall ascertain its appropriation and reserve by adding the final appropriation for the ensuing year, any transfers out, and the cash reserve. The net current resources must be deducted from the appropriation and reserve and the balance shall be considered the amount that is required to be raised by taxation during the ensuing year. The determination of the amount of the levy that can be collected within the ensuing year must be made by the governing body based upon the past experience of the district. The levy as finally adopted must be approved by a majority vote of the members of the governing body and noted in the proceedings of the governing body. The amount levied is subject to the limitations as prescribed by the laws of this state and is subject to the further Page No. 2 limitation that the amount may not exceed the levy requested by the municipality. The levy adopted must appropriate in specific amounts the money necessary to meet the expenses and liabilities of the municipality.

57-15-27. Interim fund.

The governing body of any county, city, park district, or municipality, other than a school district, which is authorized to levy taxes may include in its budget an item to be known as the "interim fund" which must be carried over to the **next ensuing fiscal year** to meet the cash requirements of all funds or purposes to which the credit of the municipality may be legally extended, for that portion of such fiscal year prior to the receipt of taxes therein. In no case may the interim fund be in excess of the amount reasonably required to finance the municipality for the first nine months of the **next ensuing fiscal year**. The interim fund may not be in excess of three-fourths of the **current annual** appropriation for all purposes other than debt retirement purposes and appropriations financed from bond sources.

57-15-31. Determination of levy.

1. The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes must be computed by deducting from the amount of estimated expenditures for the **current fiscal year** as finally determined, plus the required reserve fund determined upon by the governing board from the past experience of the taxing district, the total of the following items:
 - a. The available surplus consisting of the free and unencumbered cash balance;
 - b. Estimated revenues from sources other than direct property taxes;
 - c. The total estimated collections from tax levies for previous years;
 - d. Expenditures that must be made from bond sources;
 - e. The amount of distributions received from an economic growth increment pool under section 57-15-61; and
 - f. The estimated amount to be received from payments in lieu of taxes on a project under section 40-57-1.03.
2. Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the amount of the levy.

57-15-31.1. Deadline date for amending budgets and certifying taxes.

No taxing district may certify any taxes or amend its current budget and no county auditor may accept a certification of taxes or amended budget after the tenth day of October of each year if such certification or amendment results in a change in the amount of tax levied. The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was

57-15-32. Certification of levy.

The taxes levied or voted by any city, township, school district, park district, or other municipality authorized to levy taxes must be certified by the officer acting as business manager or clerk of the governing body of such municipality to the county auditor immediately following the action of the governing body, or within ten days thereafter.

Budget File Tips

- 1 Make sure you update the budget year on tab "TOC", cell D2 (updates will be automatic in various tabs)
- 2 If you don't need all of the funds that are available you can do the following:
 - A Right click the tabs you don't need and select "hide"
 - B In the "Summary" tab, select the rows you don't need and hide. (you can also delete if you think they
- 3 If you wish to add funds proceed with the following:
 - A Right click one of the sets of category that you want
 - B Select Move or Copy
 - C Check the box for "create a copy"
 - D Select in the list shown for all tabs where you would like the new set to follow
 - E Update the tab names for both tabs which will update the formulas within the first tab of the set of two
 - F Add a row in the "Summary" tab for the category you want to add to
 - G Row H will need a link to the new worksheet that you created for the levy amount (see other rows for
- 4 Note that blue cells are there for you to update and non-blue cells typically are formulas(excepton is the cash and inve
- 5 When you are finished with the file, you can un-highlight the blue cells for printing if you wish
- 6 You will have to add page numbers for your own file
- 7 If you want to set the print area different for the various tabs, feel free to change
- 8 You are able to update the revenue and expenditure categories for your line items if necessary (they are just example

will never be used)

estments amount)

