

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"
- 2 If you don't need all of the funds that are available you can:
 - A Right click the tabs you don't need and select "Delete"
 - B In the "Summary" tab, select the rows you don't need and delete them
- 3 If you wish to add funds proceed with the following:
 - A Right click one of the sets of category that you want to add
 - B Select Move or Copy
 - C Check the box for "create a copy"
 - D Select in the list shown for all tabs where you want to add the funds
 - E Update the tab names for both tabs which will be created
 - F Add a row in the "Summary" tab for the category you added
 - G Row H will need a link to the new worksheet tab
- 4 Note that blue cells are there for you to update and review
- 5 When you are finished with the file, you can un-highlight the blue cells
- 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, you can do so
- 8 You are able to update the revenue and expenditure

on't need and hide. (you can also delete if you think they will r

ll update the formulas within the first tab of the set of two

that you created for the levy amount (see other rows for an e
non-blue cells typcially are formulas(exception is the cash and

categories for your line items if necessary (they are just exa

d investments amount)

City of Mercer

ANNUAL BUDGET

December 31, 2026

CITY OFFICIALS
Current

Randy Zinke
Erika Lorenz
Gary Volochenko
Ken Thomsen

Vacant
Vacant

Chairman
Vice-Chairman
Council Member
Council Member
Council Member

Mayor
City Auditor

City of Mercer
BUDGET 2026
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City of Mercer
BUDGET SUMMARY
2026

FUND	Amount Levied
GENERAL FUND	20,038.88
SPECIAL REVENUE FUNDS:	
ARPA Fund	2,946.88
Centennial Fund	3,226.69
Emergency Fund	9,600.00
Equipment Fund	9,945.13
Garbage Fund	(4,822.89)
MCC Fund	6,967.32
MCC - General Account	(404.00)
Mercer Market	381.62
Sewer Fund	17,470.76
Sewer Maintenance Reserve	8,246.00
Street Fund	28,909.93
Water Fund	33,502.64
Water Maintenance Reserve	31,925.15
DEBT SERVICE FUNDS:	
Water USDA RD Reserve Fund	35,368.00
Water USDA RD Payment Fund	(7,259.03)
Sewer USDA Loan Payment	#####
Sewer Reserve	9,847.51
OTHER COUNTY LEVIES:	
Totals	#####

I hereby certify that the foregoing budget for the Year Ending December 31, XXXX
was adopted by the Board of City Commissioners on the (Enter Date).

Witness my hand and official seal the (Enter Date)

Signing Official

General FundFund **1000**Max Levy Limit - **105**

Estimated Taxable Valuation ----->

195,467**APPROPRIATION AND CASH RESERVE**

1.	a. Final Appropriation	45,075.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		45,075.00
2.	Cash Reserve (Note 1)		
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		\$ 45,075.00

Within Limitations**RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31 2025 (Note 2)	4,770.51	
5.	a. Estimated Revenue	20,265.61	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		20,265.61
	Line a plus Line b		
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 25,036.12
7.	Levy Required--Line 3 less Line 6		
	If this difference is less than 0 enter 0		20,038.88
8.	Allowance for Delinquent Tax Collections		
	(Not to exceed 5% of Line 7)		-
9.	TOTAL AMOUNT LEVIED--Line 7 plus Line 8		\$ 20,038.88
10.	Estimated Mills		102.52

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.

**General Fund
Supporting Worksheet
Revenue**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
Taxes:			
General Property Taxes	16,215.40	17,194.41	
Special Assessment Taxes			
Prior Years Taxes - Delinquent	-	-	-
Mobile Home Taxes	-	-	-
Estate Taxes	-		
Penalty and Interest	-	-	-
	-	-	-
Total Taxes	\$ 16,215.40	\$ 17,194.41	\$ -
Licenses, Permits, and Fees:			
Beer and Liquor Licenses	500.00	500.00	500.00
Dog Licenses			-
Raffle & Peddlers Permits			-
Building Permits	50.00	50.00	50.00
Fireworks Permits	-	-	-
	-	-	-
	-	-	-
Total Licenses, Permits and Fees	\$ 550.00	\$ 550.00	\$ 550.00
Intergovernmental Revenue:			
State Grants - Computer	-	585.00	500.00
Federal Payments in Lieu of Taxes			-
State Aid Distribution	11,817.60	11,817.60	11,817.60
Oil and Gas Production	1,223.57	1,500.00	1,500.00
Homestead Credit			-
State Payment			-
Communication Tax			-
Veterans Credit			-
Cigarette State Tax		180.00	180.00
Coal Conversion	2,101.83	2,101.83	2,101.83
Coal Severance			-
State Highway			-
Equipment Sold	310.00	-	-
Purchase of City Property	101.00	-	-
	-	-	-
Total Intergovernmental Revenue	\$ 15,554.00	\$ 16,184.43	\$ 16,099.43

**General Fund
Supporting Worksheet
Revenue Continued**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
Charges for Services			
Police	-	-	-
Community Service Program	-	-	-
Drug Testing	-	-	-
Graveling	-	-	-
Snow Removal	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Charges for Services	\$ -	\$ -	\$ -
Fines and Forfeits			
Court Costs	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Fines and Forfeits	\$ -	\$ -	\$ -
Miscellaneous Revenue			
Interest Income	20.25	20.00	20.00
Rent	-		-
Advertising	-		-
Capital Credit	1,736.90		-
Deposit	-		-
Donation	3,000.00	1,500.00	1,500.00
Other Income (Business)	24,731.83		-
Scrap Metal	-		-
Transfer In	-		-
WRT Refund	-	800.00	800.00
Electricity Payment from Park	477.33	477.33	477.33
Reimbursement	818.85	818.85	818.85
	-	-	-
Total Misc. Revenue	\$ 30,785.16	\$ 3,616.18	\$ 3,616.18
Total Revenue	\$ 63,104.56	\$ 37,545.02	\$ 20,265.61

**General Fund
Supporting Worksheet
Expenditures**

General Government

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Auditor Salary	8,311.50	6,000.00	8,000.00	8,000.00
Box Rent		100.00	100.00	100.00
City Attorney	1,567.63	2,000.00	2,000.00	2,000.00
City Beautification		600.00	-	-
City Hall Electric		500.00	500.00	500.00
City Maintenance		1,500.00	1,000.00	1,000.00
Conference		500.00	500.00	500.00
Council Pay	3,878.56	4,800.00	4,800.00	4,800.00
Education		300.00	-	-
Elections		1,000.00	1,200.00	1,200.00
Repairs & Maintenance	6,557.91	6,000.00	6,000.00	6,000.00
Farmers Union Oil	3,357.89	4,000.00	3,000.00	3,000.00
Service Fee		150.00	150.00	150.00
Gas & Fuel	1,853.12	1,600.00	1,000.00	1,000.00
Service & Parts		500.00	500.00	500.00
General Expense		5,000.00	-	-
Gravel Purchase		-	-	-
Insurance	1,664.98	500.00	500.00	500.00
Insurance (Business)	2,401.00	3,500.00	2,500.00	2,500.00
Lawn & Garden		120.00	-	-
Loan Payment		-	-	-
Mayor Pay	1,665.82	1,800.00	1,800.00	1,800.00
Membership Dues	237.00	250.00	300.00	300.00
Mowing		225.00	225.00	225.00
Supplies	164.55	-	-	-
Office Expenses	1,441.25	1,000.00	1,000.00	1,000.00
Printing & Publishing	1,594.06	1,000.00	1,000.00	1,000.00
Stamps	321.44	500.00	500.00	500.00
Tax - Fed 941	36.31	1,500.00	800.00	800.00
Payroll Tax Payment	370.29	200.00	400.00	400.00
Training	150.00	50.00	-	-
Transfer Out (Water & Sewer)	744.79	400.00	-	-
Utilities - Telephone	2,262.54	2,500.00	2,300.00	2,300.00
Lawn Mower				
NSF Checks				
City Hall	618.94			
City Storage	615.99			
Credit Card Payments	1,327.57			
	\$ 41,143.14	\$ 48,095.00	\$ 40,075.00	\$ 40,075.00

**General Fund
Supporting Worksheet
Expenditures Continued**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Public Safety				
Police Department	-	-	-	-
Municipal Court	-	-	-	-
Law Enforcement	-	-	-	-
Fire Department	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Public Safety	\$ -	\$ -	\$ -	\$ -
Public Works				
Street Department	-	5,000.00	5,000.00	5,000.00
Public Works	-	-	-	-
Diesel	818.85	-	-	-
Water Testing	166.83	-	-	-
	-	-	-	-
	-	-	-	-
Total Public Works	\$ 985.68	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Culture and Recreation				
Contributions to Library	-	-	-	-
Contributions to Park		-	-	-
MCC Electric				
MCC Propane				
Lawn Mower	4,799.00			
Park Payments	10,941.50			
	-	-	-	-
	-	-	-	-
Total Culture & Recreation	\$ 15,740.50	\$ -	\$ -	\$ -

**General Fund
Supporting Worksheet
Expenditures Continued**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Debt Service				
Principle	-	-	-	-
Interest	-	-	-	-
	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Conservation of Nat. Resources				
Hazardous Response Program	-	-	-	-
Planning and Zoning	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Cons. of Nat. Resources	\$ -	\$ -	\$ -	\$ -
Economic Development				
Grants	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Economic Dev.	\$ -	\$ -	\$ -	\$ -
Miscellaneous				
Miscellaneous	-	-	-	-
Rent	-	-	-	-
Restaurants	15.00	-	-	-
Reimbursements	120.00	-	-	-
	-	-	-	-
Total Miscellaneous	\$ 135.00	\$ -	\$ -	\$ -
Total Appropriation	\$ 58,004.32	\$ 53,095.00	\$ 45,075.00	\$ 45,075.00
Revenue Over (Under) Exp.	\$ 5,100.24	\$ (15,549.98)	\$ (24,809.39)	\$ (24,809.39)
Balance January 1		\$ 20,320.49	\$ 4,770.51	\$ 4,770.51
Transfers In	15,565.25	-	-	-
Transfers Out	345.00	-	-	-
Balance (December 31)	\$ 20,320.49	\$ 4,770.51	\$ (20,038.88)	\$ (20,038.88)

ARPA Fund **Fund XXX**

Max Levy Limit -

Estimated Taxable Valuation ----->

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, 2025 (Note 2)	2,946.88	
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	\$ 2,946.88	
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.

ARPA Fund
Supporting Worksheet
Fund XXX

REVENUES

Deposits

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ -	\$ -	\$ -	

Total Revenues

EXPENDITURES

Repairs & Maintenance

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
6,000.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
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-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 6,000.00	\$ -	\$ -	\$ -
\$ (6,000.00)	\$ -	\$ -	\$ -
15,810.88	\$ 9,810.88	\$ 9,810.88	\$ 9,810.88
-	-	-	-
-	-	-	-
\$ 9,810.88	\$ 9,810.88	\$ 9,810.88	\$ 9,810.88

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Centennial Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	3,226.69	
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	\$ 3,226.69	
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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**Centennial Fund
Supporting Worksheet
Fund XXX**

REVENUES

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ -	\$ -	\$ -	

Total Revenues

EXPENDITURES

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
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-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
3,226.69	\$ 3,226.69	\$ 3,226.69	\$ 3,226.69
-	-	-	-
-	-	-	-
\$ 3,226.69	\$ 3,226.69	\$ 3,226.69	\$ 3,226.69

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Emergency Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	9,600.00	
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	\$ 9,600.00	
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.

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.

Supporting Worksheet

Fund XXX

REVENUES

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ -	\$ -	\$ -	

Total Revenues

EXPENDITURES

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
9,600.00	9,600.00	9,600.00	9,600.00
-	-	-	-
-	-	-	-
\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Equipment Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	9,945.13	
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	\$ 9,945.13	
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.

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.

Equipment Fund
Supporting Worksheet
Fund XXX

REVENUES

Equipment Maintenance

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ -	\$ -	\$ -	

Total Revenues

EXPENDITURES

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
9,945.13	\$ 9,945.13	\$ 9,945.13	\$ 9,945.13
-	-	-	-
-	-	-	-
\$ 9,945.13	\$ 9,945.13	\$ 9,945.13	\$ 9,945.13

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Garbage Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation -----> -

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	15,000.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b	15,000.00	
2.	Cash Reserve (Note 1)	-	Within Limitations
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2	\$ 15,000.00	

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	(785.65)	
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	\$ (785.65)	
7.	Levy Required--Line 3 less Line 6		
	If this difference is less than 0 enter 0	15,785.65	
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	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.

Garbage Fund Supporting Worksheet Fund XXX

REVENUES

Garbage Income	13,664.22	15,000.00		15,000.00
Deposit	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 13,664.22	\$ 15,000.00		\$ -

EXPENDITURES

	-	100.00	15,000.00	15,000.00
Garbage Expense	15,034.56	16,000.00	-	-
Waste Management	121.52	-	-	-
Repairs & Maintenance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 15,156.08	\$ 16,100.00	\$ 15,000.00	\$ 15,000.00
Revenue Over (Under) Exp.	\$ (1,491.86)	\$ (1,100.00)	\$ (15,000.00)	\$ (15,000.00)
Balance January 1	1,806.21	\$ 314.35	\$ (785.65)	\$ (785.65)
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 314.35	\$ (785.65)	\$ (15,785.65)	\$ (15,785.65)

MCC Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	10,301.04	
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	\$ 10,301.04	
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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MCC Fund
Supporting Worksheet
Fund XXX

REVENUES

Deposit	-	-		
Donation	200.00	-		-
Membership Fee	175.00	-		-
Rental	150.00	-		-
Interest Income	0.51	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 525.51	\$ -		\$ -

EXPENDITURES

[illegible]

MCC - General Account

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	8,534.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b	8,534.00	
2.	Cash Reserve (Note 1)	-	
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2	\$ 8,534.00	

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	(9,920.46)	
5.	a. Estimated Revenue	352.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In	352.00	
	Line a plus Line b	352.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ (9,568.46)	
7.	Levy Required--Line 3 less Line 6		
	If this difference is less than 0 enter 0	18,102.46	
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.

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.

MCC - General Account
Supporting Worksheet
Fund XXX

REVENUES

Donation to MCC	2,575.00	3,000.00		
MCC Income	1,301.00	-		-
Rent	-	120.00		120.00
Interest Income	39.67	32.00		32.00
Membership Fee	200.00	200.00		200.00
Paid Item Fee Refund	114.66	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 4,230.33	\$ 3,352.00		\$ 352.00

EXPENDITURES

Propane	3,800.59	2,800.00	2,800.00	2,800.00
Electricity	1,587.75	2,500.00	2,500.00	2,500.00
Expenses	-	-	-	-
Maintenance	-	-	-	-
Refund	60.00	-	-	-
Transfer to Sewer	-	-	-	-
Transfer to Water	-	-	-	-
Cleaning	2,920.00	2,400.00	2,400.00	2,400.00
Transfer from MCC	-	-	-	-
Transfer Out	-	-	-	-
Transfer to Sewer	180.00	204.00	204.00	204.00
Transfer to Water	389.00	630.00	630.00	630.00
Supplies	501.32	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 9,438.66	\$ 8,534.00	\$ 8,534.00	\$ 8,534.00
Revenue Over (Under) Exp.	\$ (5,208.33)	\$ (5,182.00)	\$ (8,182.00)	\$ (8,182.00)
Balance January 1	283.87	(4,738.46)	(9,920.46)	(9,920.46)
Transfers In	345.00	-	-	-
Transfers (Out)	159.00	-	-	-
Balance December 31	\$ (4,738.46)	\$ (9,920.46)	\$ (18,102.46)	\$ (18,102.46)

Mercer Market

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	472.68	
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	\$ 472.68	
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.

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.

**Mercer Market
Supporting Worksheet
Fund XXX**

REVENUES

General Property Taxes	-	-		
Special Assessment Taxes	-	-		-
Sales Taxes	-	-		-
Federal Grants	-	-		-
State Grants	-	-		-
Donations	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ -	\$ -		\$ -

EXPENDITURES

Principal	-	-	-	-
Interest	-	-	-	-
Fees	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ -	\$ -	\$ -	\$ -
Balance January 1	472.68	\$ 472.68	\$ 472.68	\$ 472.68
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 472.68	\$ 472.68	\$ 472.68	\$ 472.68

Sewer Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation -----> -

APPROPRIATION AND CASH RESERVE

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

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		18,507.32	
5.	a. Estimated Revenue	5,200.00		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In		5,200.00	
	Line a plus Line b		5,200.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 23,707.32	
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.

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.

**Sewer Fund
Supporting Worksheet
Fund XXX**

REVENUES

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
Coal Conversion	590.75	500.00		600.00
Transfer in from MCC	-	200.00		200.00
Sewer Income (\$6.00 * 70 users * 12 months)	5,256.00	5,040.00		5,000.00
Deposit	-	-		-
Transfer In	108.00	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 5,954.75	\$ 5,740.00	\$ 5,200.00	

EXPENDITURES

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Pump Station	1,247.72	500.00	1,000.00	1,000.00
Transfer to Sewer Reserve	-	-	-	-
Transfer to Sewer USDA Loan Payment	-	-	-	-
Sewer Expense	-	-	-	-
Sewer Loan Payment	-	-	-	-
Transfer Out	427.00	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 1,674.72	\$ 500.00	\$ 1,000.00	\$ 1,000.00
Revenue Over (Under) Exp.	\$ 4,280.03	\$ 5,240.00	\$ 4,200.00	\$ 4,200.00
Balance January 1	8,987.29	13,267.32	18,507.32	18,507.32
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 13,267.32	\$ 18,507.32	\$ 22,707.32	\$ 22,707.32

Sewer Maintenance Reserve

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	5,508.00	
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	\$ 5,508.00	
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.

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.

Sewer Maintenance Reserve
Supporting Worksheet
Fund XXX

REVENUES

EXPENDITURES

Salaries
Health Insurance
Fica
Medicare
Retirement
Workers Compensation
Unemployment
Equipment Rental
Utilities
Other Services
Gas, Oil, Fuel
Repairs & Parts
Shop & Supplies
Capital Outlay
Culverts
Gravel
Signs
Capital - Construction
Miscellaneous

Total Appropriations
Revenue Over (Under) Exp.
Balance January 1
Transfers In
Transfers (Out)
Balance December 31

Sewer Reserve

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation -----> -

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, 2025 (Note 2)	9,527.47	
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	\$ 9,527.47	
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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**Sewer Reserve
Supporting Worksheet
Fund XXX**

REVENUES

Transfer in from Sewer
Interest Income
Revenue

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
21.47	-		-
811.00	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ 832.47	\$ -	\$ -	

Total Revenues

EXPENDITURES

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 832.47	\$ -	\$ -	\$ -
8,695.00	9,527.47	9,527.47	9,527.47
-	-	-	-
-	-	-	-
9,527.47	9,527.47	9,527.47	9,527.47

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Sewer USDA Loan Payment

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation -----> -

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	11,196.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		11,196.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2	\$ 11,196.00	

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	(9,780.00)	
5.	a. Estimated Revenue	8,400.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		8,400.00
	Line a plus Line b		8,400.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ (1,380.00)	
7.	Levy Required--Line 3 less Line 6		12,576.00
	If this difference is less than 0 enter 0		12,576.00
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.

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.

**Sewer USDA Loan Payment
Supporting Worksheet
Fund XXX**

REVENUES

Transfer in from Sewer

Sewer Revenue (\$10.00 * 70 people * 12

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
4,212.00	8,400.00		8,400.00
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ 4,212.00	\$ 8,400.00	\$ 8,400.00	

Total Revenues

EXPENDITURES

USDA Loan Payment

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
11,196.00	11,196.00	11,196.00	11,196.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 11,196.00	\$ 11,196.00	\$ 11,196.00	\$ 11,196.00
\$ (6,984.00)	\$ (2,796.00)	\$ (2,796.00)	\$ (2,796.00)
-	\$ (6,984.00)	\$ (9,780.00)	\$ (9,780.00)
-	-	-	-
-	-	-	-
\$ (6,984.00)	\$ (9,780.00)	\$ (12,576.00)	\$ (12,576.00)

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Street Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	18,500.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		18,500.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2	\$	18,500.00

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	26,156.44	
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	\$	26,156.44
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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Street Fund
Supporting Worksheet
Fund XXX

REVENUES

State Highway	9,622.57	7,000.00		8,500.00
Street Income	-	2,500.00		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 9,622.57	\$ 9,500.00		\$ -

EXPENDITURES

	-	600.00	-	-
City Storage				
Street Maintenance	450.00	5,000.00	5,000.00	5,000.00
Street Lights	3,980.37	4,000.00	4,500.00	4,500.00
Gas & Fuel	-	1,600.00	-	-
Gravel	4,189.00	1,500.00	9,000.00	9,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 8,619.37	\$ 12,700.00	\$ 18,500.00	\$ 18,500.00
Revenue Over (Under) Exp.	\$ 1,003.20	\$ (3,200.00)	\$ (18,500.00)	\$ (18,500.00)
Balance January 1	28,353.24	\$ 29,356.44	\$ 26,156.44	\$ 26,156.44
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 29,356.44	\$ 26,156.44	\$ 7,656.44	\$ 7,656.44

Water Fund

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	33,300.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		33,300.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		\$ 33,300.00

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		37,898.91
5.	a. Estimated Revenue	37,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		37,000.00
	Line a plus Line b		
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 74,898.91
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

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Water Fund
Supporting Worksheet
Fund XXX

REVENUES

EXPENDITURES

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Water Maintenance Reserve

Fund XXX

Max Levy Limit - -

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	22,936.15	
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	\$ 22,936.15	
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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Water Maintenance Reserve Supporting Worksheet Fund XXX

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
REVENUES				
Water Revenue (\$8.00 * 70 users * 12 months)	15,665.00	6,720.00		6,720.00
Late Fees	509.15	-		-
Park Water	42.00	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 16,216.15	\$ 6,720.00	\$ -	
	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
Salaries	-	-	-	-
Health Insurance	-	-	-	-
Fica	-	-	-	-
Medicare	-	-	-	-
Retirement	-	-	-	-
Workers Compensation	-	-	-	-
Unemployment	-	-	-	-
Equipment Rental	-	-	-	-
Utilities	-	-	-	-
Other Services	-	-	-	-
Gas, Oil, Fuel	-	-	-	-
Repairs & Parts	-	-	-	-
Shop & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Culverts	-	-	-	-
Gravel	-	-	-	-
Signs	-	-	-	-
Capital - Construction	-	-	-	-
Miscellaneous	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ 16,216.15	\$ 6,720.00	\$ -	\$ -
Balance January 1	-	\$ 16,216.15	\$ 22,936.15	\$ 22,936.15
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 16,216.15	\$ 22,936.15	\$ 22,936.15	\$ 22,936.15

Water USDA RD Reserve Fund

Fund XXXX

Estimated Taxable Valuation ----->

-

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, 2025 (Note 2)	35,416.00	
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	\$ 35,416.00	
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>

Water USDA RD Reserve Fund
Supporting Worksheet
Fund XXXX

REVENUES

Transfer from Water	25,131.58	-		
Water Revenue	48.00	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 25,179.58	\$ -		\$ -

EXPENDITURES

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
Principal	-	-	-	-
Interest	-	-	-	-
Fees	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ 25,179.58	\$ -	\$ -	\$ -
Balance January 1	10,236.42	\$ 35,416.00	\$ 35,416.00	\$ 35,416.00
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 35,416.00	\$ 35,416.00	\$ 35,416.00	\$ 35,416.00

Water USDA RD Payment Fund

Fund XXXX

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	15,685.04	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		15,685.04
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		\$ 15,685.04

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		1,481.08
5.	a. Estimated Revenue	15,120.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		15,120.00
	Line a plus Line b		
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 16,601.08
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>

Water USDA RD Payment Fund
Supporting Worksheet
Fund XXXX

REVENUES

General Property Taxes	-	-		
Special Assessment Taxes	-	-		-
Sales Taxes	-	-		-
Federal Grants	-	-		-
State Grants	-	-		-
Donations	-	-		-
Water Revenue	12,112.00	-		15,120.00
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 12,112.00	\$ -		\$ 15,120.00

EXPENDITURES

Principal	15,685.04	15,685.04	15,685.04	15,685.04
Interest	-	-	-	-
Fees	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 15,685.04	\$ 15,685.04	\$ 15,685.04	\$ 15,685.04
Revenue Over (Under) Exp.	\$ (3,573.04)	\$ (15,685.04)	\$ (565.04)	\$ (565.04)
Balance January 1	20,739.16	\$ 17,166.12	\$ 1,481.08	\$ 1,481.08
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 17,166.12	\$ 1,481.08	\$ 916.04	\$ 916.04

Park Fund Maintenance

Fund XXXX

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	2,605.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		2,605.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		\$ 2,605.00

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		4,117.52
5.	a. Estimated Revenue	7,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		7,000.00
	Line a plus Line b		7,000.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 11,117.52
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>

**Park Fund Maintenance
Supporting Worksheet
Fund XXXX**

REVENUES

Deposits		-		
Fundraiser		-		-
Refund		-		-
Reimbursed		-		-
Revenue		-		-
		-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
-	-	-		-
Total Revenues	\$ -	\$ -		\$ -

EXPENDITURES

Park Picnic Tables		-	-	-
Utilities		-	-	-
Rental Expenses		-	-	-
Water Payment		-	-	-
City Park		-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ -	\$ -	\$ -	\$ -
Balance January 1	4,117.52	\$ 4,117.52	\$ 4,117.52	\$ 4,117.52
Transfers In		-	-	-
Transfers (Out)		-	-	-
Balance December 31	\$ 4,117.52	\$ 4,117.52	\$ 4,117.52	\$ 4,117.52

Park Fund Maintenance

Fund XXXX

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	2,605.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		2,605.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		\$ 2,605.00

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		51,215.35
5.	a. Estimated Revenue	7,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		7,000.00
	Line a plus Line b		7,000.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 58,215.35
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

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**Park Fund Maintenance
Supporting Worksheet
Fund XXXX**

REVENUES

Deposits	13,059.83	7,000.00		7,000.00
Fundraiser	1,258.00	-		-
Refund	30.00	-		-
Reimbursed	2,166.01	-		-
Revenue	9,019.55	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 25,533.39	\$ 7,000.00		\$ 7,000.00

EXPENDITURES

Park Picnic Tables	5,429.55	-	-	-
Utilities	330.44	1,200.00	1,200.00	1,200.00
Rental Expenses	100.00	-	-	-
Water Payment	319.12	750.00	750.00	705.00
City Park	372.92	700.00	700.00	700.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 6,552.03	\$ 2,650.00	\$ 2,650.00	\$ 2,605.00
Revenue Over (Under) Exp.	\$ 18,981.36	\$ 4,350.00	\$ 4,350.00	\$ 4,395.00
Balance January 1	50.00	\$ 46,865.35	\$ 51,215.35	\$ 51,215.35
Transfers In	39,009.83	-	-	-
Transfers (Out)	11,175.84	-	-	-
Balance December 31	\$ 46,865.35	\$ 51,215.35	\$ 55,565.35	\$ 55,610.35

Park Fund Maintenance

Fund XXXX

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	2,605.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		2,605.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2	\$ 2,605.00	

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		63,201.75
5.	a. Estimated Revenue	7,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		7,000.00
	Line a plus Line b		7,000.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 70,201.75	
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

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**Park Fund Maintenance
Supporting Worksheet
Fund XXXX**

REVENUES

Deposits		4,000.00		4,000.00
Fundraiser		-		-
Refund		-		-
Reimbursed		-		-
Revenue		-		-
		-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ -	\$ 4,000.00		\$ 4,000.00

EXPENDITURES

Park Picnic Tables		-	-	-
Utilities		-	-	-
Rental Expenses		-	-	-
Water Payment		-	-	-
City Park		-	-	-
		-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Balance January 1	59,201.75	\$ 59,201.75	\$ 63,201.75	\$ 63,201.75
Transfers In		-	-	-
Transfers (Out)		-	-	-
Balance December 31	\$ 59,201.75	\$ 63,201.75	\$ 67,201.75	\$ 67,201.75