

City of Hazen

Preliminary Budget December 31, 2026

CITY OFFICIALS

Current

Commission	Jerry Obenuaer	President
Commission	Jason Haack	Vice-President
Commission	Casey Stern	Commissioner
Commission	Dustin Wiedrich	Commissioner
Commission	Jesse Folkerts	Commissioner
	Monte Erhardt	City Auditor

City of Hazen
BUDGET 2026
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City of Hazen
BUDGET SUMMARY
 2026

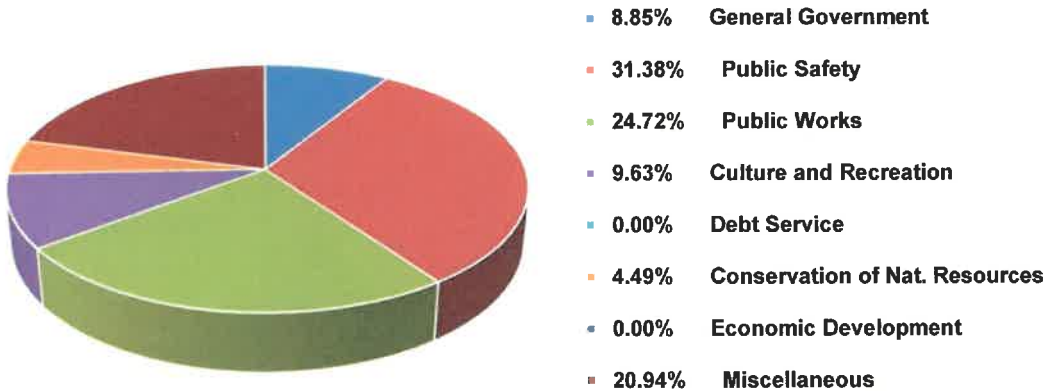
FUND	Amount Levied
GENERAL FUND	419,285.00
SPECIAL REVENUE FUNDS:	
Street/Public Works Fund	-
City Share Special Assmt	35,000.00
Deficiency Fund	26,000.00
Emergency Fund	-
Job Development Authority	25,000.00
Cemetery Fund	-
Transportation Fund	38,000.00
Recreation Fund	7,500.00
Prairie Dog Fund	-
DOT Flex Funding	-
Promotions/Cap Construction Fund	-
City Sales Tax Fund	-
HCD Sales Tax Fund	-
Highway Distribution Fund	-
Library Fund	35,000.00
DEBT SERVICE FUNDS:	
Flood Protection Dist 2010	-
Sewer Replacement Fund	-
Elbowoods W/S Imp	-
2014 Street Improvement	-
2016 Street Improvement	-
2018 Street Improvement	-
WRT Alley Improvement	-
USB Alley Improvement	-
2024 Sanitary Sewer Imp	-
OTHER COUNTY LEVIES:	
Totals	585,785.00

I hereby certify that the foregoing preliminary budget for the Year Ending December 31, 2026 was adopted by the Board of City Commissioners on August 4, 2025.

Witness my hand and official seal the 5th day of August, 2025

 City Auditor

General Fund Appropriation Allocation



General Fund Appropriation	2026
General Government	202,128
Public Safety	716,298
Public Works	564,275
Culture and Recreation	219,924
Debt Service	-
Conservation of Nat. Resources	102,391
Economic Development	-
Miscellaneous	477,946
Total Appropriation	\$2,282,962.00
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
Fund 100
Max Levy Limit - 105

Estimated Taxable Valuation -----> **9,163,522**

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	<u>2,282,962.00</u>	
	b. Budgeted Transfers Out	<u>-</u>	
	c. Total Appropriation Line a plus Line b		2,282,962.00
2.	Cash Reserve (Note 1)		<u>323,690.07</u>
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		<u>\$ 2,606,652.07</u>

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31 2025 (Note 2)		<u>686,499.07</u>
5.	a. Estimated Revenue	<u>1,207,122.00</u>	
	b. Estimated Transfers In	<u>293,746.00</u>	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		<u>1,500,868.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 2,187,367.07</u>
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		<u>419,285.00</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>\$ 419,285.00</u>
10.	Estimated Mills		<u>45.76</u>

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.

**General Fund
Supporting Worksheet
Revenue**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
Taxes:			
General Property Taxes	396,931.00	393,895.00	
Special Assessment Taxes			
Penalty and Interest	14,095.00	6,200.00	6,200.00
City Sales Tax	1,413.00	800.00	800.00
Cigarette Tax	3,650.00	4,200.00	4,200.00
	-	-	-
	-	-	-
	-	-	-
Total Taxes	\$ 416,089.00	\$ 405,095.00	\$ 11,200.00
Licenses, Permits, and Fees:			
Beer and Liquor Licenses	5,500.00	5,250.00	5,600.00
Dog Licenses	150.00	150.00	150.00
License & Permits	565.00	605.00	600.00
Building Permits	6,529.00	4,700.00	5,000.00
Street Light Revenue	45,562.00	45,200.00	45,200.00
	-	-	-
	-	-	-
Total Licenses, Permits and Fees	\$ 58,306.00	\$ 55,905.00	\$ 56,550.00
Intergovernmental Revenue:			
Grants	3,805.00	9,000.00	8,000.00
Legislative Funding	-	-	-
State Aid Distribution	181,180.00	16,900.00	178,172.00
Oil & Gas Production	-	-	-
Coal Severance Tax	398,458.00	411,000.00	413,000.00
Coal Conversion Tax	220,462.00	229,000.00	237,000.00
Forestry Grant	-	-	1,000.00
Franchise Fees	14,352.00	16,000.00	14,900.00
ATT Tower Lease	2,508.00	-	-
County Funds for Expenses	9,500.00	9,500.00	9,500.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Intergovernmental Revenue	\$ 830,265.00	\$ 691,400.00	\$ 861,572.00

**General Fund
Supporting Worksheet
Revenue Continued**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
Charges for Services			
Reimbursements	151,875.00	200,900.00	205,000.00
NDIRF Premium Refund		8,200.00	7,000.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Charges for Services	\$ 151,875.00	\$ 209,100.00	\$ 212,000.00
Fines and Forfeits			
Court	1,264.00	10,500.00	5,000.00
	-	-	-
	-	-	-
	-	-	-
Total Fines and Forfeits	\$ 1,264.00	\$ 10,500.00	\$ 5,000.00
Miscellaneous Revenue			
Interest Income	5,426.00	3,200.00	3,900.00
Savings Interest	1,827.00	3,800.00	4,100.00
Hall Rent	5,830.00	7,000.00	7,200.00
Rural Fire Rent	-	2,500.00	2,500.00
Miscellaneous Revenue	38,124.00	35,000.00	35,000.00
Misc. Rent	-	-	200.00
Investment Earnings	5,426.00	3,200.00	3,900.00
Donations	10,000.00	4,000.00	4,000.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Misc. Revenue	\$ 66,633.00	\$ 58,700.00	\$ 60,800.00
Total Revenue	\$ 1,524,432.00	\$ 1,430,700.00	\$ 1,207,122.00

**General Fund
Supporting Worksheet
Expenditures Continued**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Public Safety				
Police Department	481,120.00	487,504.00	555,068.00	556,911.00
Municipal Court	4,446.00	4,149.00	10,850.00	10,850.00
Fire Department	91,598.00	117,589.00	148,537.00	148,537.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Public Safety	\$ 577,164.00	\$ 609,242.00	\$ 714,455.00	\$ 716,298.00
Public Works				
Street Department	289,340.00	426,514.00	558,877.00	564,275.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Public Works	\$ 289,340.00	\$ 426,514.00	\$ 558,877.00	\$ 564,275.00
Culture and Recreation				
Contributions/Donations(4710)	58,480.00	49,800.00	47,000.00	47,000.00
Library	120,385.00	143,127.00	172,924.00	172,924.00
	-	-	-	-
	-	-	-	-
Total Culture & Recreation	\$ 178,865.00	\$ 192,927.00	\$ 219,924.00	\$ 219,924.00

**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				
Forestry	18,162.00	21,400.00	91,037.00	91,037.00
Planning & Zoning	9,966.00	10,939.00	11,354.00	11,354.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Cons. of Nat. Resources	\$ 28,128.00	\$ 32,339.00	\$ 102,391.00	\$ 102,391.00
Economic Development				
Grants	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Economic Dev.	\$ -	\$ -	\$ -	\$ -
Miscellaneous				
Non-Departmental	429,336.00	457,763.00	476,956.00	477,946.00
Rent	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Miscellaneous	\$ 429,336.00	\$ 457,763.00	\$ 476,956.00	\$ 477,946.00
Total Appropriation	\$ 1,673,380.00	\$ 1,913,343.00	\$ 2,274,731.00	\$ 2,282,962.00
Revenue Over (Under) Exp.	\$ (148,948.00)	\$ (482,643.00)	\$ (1,067,609.00)	\$ (1,075,840.00)
Balance January 1	1,318,090.07	\$ 1,169,142.07	\$ 686,499.07	\$ 686,499.07
Transfers In	-	-	-	293,746.00
Transfers Out	-	-	-	-
Balance (December 31)	\$ 1,169,142.07	\$ 686,499.07	\$ (381,109.93)	\$ (95,594.93)

Street/Public Works Fund
Fund 201

Max Levy Limit -

Estimated Taxable Valuation ----->

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	382,500.00	
	b. Budgeted Transfers Out	6,000.00	
	c. Total Appropriation Line a plus Line b		388,500.00
2.	Cash Reserve (Note 1)		<input type="text" value="-"/>
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		<u>\$ 388,500.00</u>
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		386,553.01
5.	a. Estimated Revenue	169,000.00	
	b. Estimated Transfers In	125,000.00	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		294,000.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 680,553.01</u>
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)		<input type="text" value="-"/>
9.	Total Amount Levied--Line 7 plus Line 8		<u>\$ -</u>
10.	Estimated Mills		<input type="text" value="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.

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.

**Street/Public Works Fund
Supporting Worksheet
Fund 201**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
REVENUES			
General Property Taxes	-	-	
Highway Distribution Funds	128,706.00	129,000.00	136,000.00
County Road Taxes	-	8,000.00	14,000.00
Reimbursement	3,615.00	5,000.00	5,000.00
Miscellaneous	23,805.00	15,700.00	14,000.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ 156,126.00	\$ 157,700.00	\$ 169,000.00

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
4203 - Flood Control	-	1,500.00	1,500.00	1,500.00
4310-313 - Engineering	585.00	2,000.00	2,000.00	2,000.00
4310-323 - NDIRF Insurance	5,225.00	5,285.00	5,600.00	5,600.00
4310-345 - Registration/Training	-	-	500.00	500.00
4310-351-358 - Utilities (elec,ph, cell)	7,497.00	7,420.00	8,100.00	8,100.00
4310-361 - Substance Testing	455.00	450.00	400.00	400.00
4310-381 - Snow Removal	-	-	2,500.00	2,500.00
4310-382 - Street Repairs	1,500.00	7,000.00	7,000.00	7,000.00
4310-383 - Shop Expenses	14,500.00	6,000.00	6,200.00	6,200.00
4310-399 - Curb/Sidewalk Repairs	18.00	4,000.00	4,000.00	4,000.00
4310-413 - Sand/Gravel	450.00	4,000.00	4,000.00	4,000.00
4310-418 - Shop Tools/Equipment	567.00	2,000.00	2,000.00	2,000.00
4310-420 - Operations/Maintenance	4,414.00	5,500.00	5,000.00	5,000.00
4310-423 - Heating Fuel	4,611.00	8,300.00	9,000.00	9,000.00
4310-424 - Gas/Diesel/Oil/Fluids	18,650.00	30,000.00	27,000.00	27,000.00
4310-426 - Small Equipment/Parts	20,827.00	23,900.00	25,900.00	25,900.00
4310-428 - Truck Repairs	2,510.00	7,000.00	7,000.00	7,000.00
4310-433 - Salt, Chloride, etc.	758.00	1,000.00	1,000.00	1,000.00
4310-435 - Large Equipment/Parts	-	30,000.00	230,000.00	230,000.00
4310-460 - Weed Spray	597.00	1,000.00	1,000.00	1,000.00
4310-461 - Tar/Crack Seal Oil	-	16,055.00	17,000.00	17,000.00
4310-462-465 - Traffic Paint/Signs	2,376.00	3,197.00	5,300.00	5,300.00
4310-490 - Miscellaneous	-	500.00	500.00	500.00
4310-647 - Capital Equipment	59,997.00	10,000.00	10,000.00	10,000.00
Total Appropriations	\$ 145,537.00	\$ 176,107.00	\$ 382,500.00	\$ 382,500.00
Revenue Over (Under) Exp.	\$ 10,589.00	\$ (18,407.00)	\$ (213,500.00)	\$ (213,500.00)
Balance January 1	406,371.01	\$ 410,960.01	\$ 386,553.01	\$ 386,553.01
Transfers In	-	-	-	125,000.00
Transfers (Out)	6,000.00	6,000.00	6,000.00	6,000.00
Balance December 31	\$ 410,960.01	\$ 386,553.01	\$ 167,053.01	\$ 292,053.01

City Share Special Assmt

Fund #203

Max Levy Limit - 99.00

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	60,800.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		60,800.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 68,780.00
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		(112,837.29)
5.	a. Estimated Revenue	-	
	b. Estimated Transfers In	146,617.29	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		146,617.29
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 33,780.00
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		35,000.00
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		-
9.	Total Amount Levied--Line 7 plus Line 8		\$ 35,000.00
10.	Estimated Mills		3.82

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.

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 Special Assmt
Supporting Worksheet
Fund #203**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
REVENUES			
General Property Taxes	33,932.00	35,000.00	
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ 33,932.00	\$ 35,000.00	\$ -

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
Special Assessments	59,341.00	60,800.00	60,500.00	60,800.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 59,341.00	\$ 60,800.00	\$ 60,500.00	\$ 60,800.00
Revenue Over (Under) Exp. Balance January 1	\$ (25,409.00)	\$ (25,800.00)	\$ (60,500.00)	\$ (60,800.00)
Transfers In		25,000.00	10,000.00	10,000.00
Transfers (Out)		-	-	-
Balance December 31	\$ (112,037.29)	\$ (112,837.29)	\$ (163,337.29)	\$ (163,637.29)

Deficiency Fund
Fund #204

Max Levy Limit - 99.00

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	70,000.00	
	b. Budgeted Transfers Out	431,968.00	
	c. Total Appropriation Line a plus Line b		501,968.00
2.	Cash Reserve (Note 1)		1,154.21
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		<u>\$ 503,122.21</u>

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		449,122.21
5.	a. Estimated Revenue	28,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		28,000.00
	Line a plus Line b		<u>28,000.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 477,122.21</u>
7.	Levy Required--Line 3 less Line 6		26,000.00
	If this difference is less than 0 enter 0		26,000.00
8.	Allowance for Delinquent Tax Collections		
	(Not to exceed 5% of Line 7)		
9.	Total Amount Levied--Line 7 plus Line 8		<u>\$ 26,000.00</u>
10.	Estimated Mills		<u>2.84</u>

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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**Deficiency Fund
Supporting Worksheet
Fund #204**

REVENUES

General Property Taxes
Special Assessments
Sale of City Land

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
26,348.00	28,510.00		26,000.00
15,290.00	2,000.00		2,000.00
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ 41,638.00	\$ 30,510.00		\$ 28,000.00

Total Revenues

EXPENDITURES

Engineering Fees
Miscellaneous
Refund on Revenue (lot sales)
Special Assessments

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
-	10,000.00	10,000.00	10,000.00
-	25,000.00	25,000.00	25,000.00
-	10,000.00	10,000.00	10,000.00
-	25,000.00	25,000.00	25,000.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
\$ 41,638.00	\$ (39,490.00)	\$ (42,000.00)	\$ (42,000.00)
446,974.21	\$ 488,612.21	\$ 449,122.21	\$ 449,122.21
-	-	-	-
-	-	-	431,968.00
\$ 488,612.21	\$ 449,122.21	\$ 407,122.21	\$ (24,845.79)

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Emergency Fund

Fund #206

Max Levy Limit - 2.50

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	3,000.00	
	b. Budgeted Transfers Out		
	c. Total Appropriation Line a plus Line b	3,000.00	
2.	Cash Reserve (Note 1)	-	Within Limitations
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 3,000.00	
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	3,472.46	
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	\$ 3,472.46	
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	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.

**Emergency Fund
Supporting Worksheet
Fund #206**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
REVENUES				
General Property Taxes	1,985.00	2,000.00		
Total Revenues	\$ 1,985.00	\$ 2,000.00	\$ -	

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
Snow Removal	-	-	3,000.00	3,000.00
Emergency/Disaster	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
Revenue Over (Under) Exp.	\$ 1,985.00	\$ 2,000.00	\$ (3,000.00)	\$ (3,000.00)
Balance January 1	(512.54)	\$ 1,472.46	\$ 3,472.46	\$ 3,472.46
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 1,472.46	\$ 3,472.46	\$ 472.46	\$ 472.46

Job Development Authority

Fund #207

Max Levy Limit - 4.00

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	25,000.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b	25,000.00	
2.	Cash Reserve (Note 1)	-	Within Limitations
3.	TOTAL APPROPRIATION AND CASH RESERVE	\$ 25,000.00	
	Line 1c plus Line 2		
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (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	25,000.00	
	If this difference is less than 0 enter 0	25,000.00	
8.	Allowance for Delinquent Tax Collections	-	Within Limitations
	(Not to exceed 5% of Line 7)	-	
9.	Total Amount Levied--Line 7 plus Line 8	\$ 25,000.00	
10.	Estimated Mills	2.73	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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**Job Development Authority
Supporting Worksheet
Fund #207**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
REVENUES				
General Property Taxes	24,392.00	25,000.00		
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 24,392.00	\$ 25,000.00	\$	-

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
Operations/Maintenance	24,392.00	25,000.00	25,000.00	25,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 24,392.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Revenue Over (Under) Exp.	\$ -	\$ -	\$ (25,000.00)	\$ (25,000.00)
Balance January 1	-	-	-	-
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ -	\$ -	\$ (25,000.00)	\$ (25,000.00)

Cemetery Fund
Fund #208

Max Levy Limit - 2.00

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	2,700.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		2,700.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 2,700.00

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		56,114.57
5.	a. Estimated Revenue	801.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		801.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 56,915.57
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.

Transportation Fund

Fund #209

Max Levy Limit - 4.00

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	264,806.00	
	b. Budgeted Transfers Out	5,000.00	
	c. Total Appropriation Line a plus Line b		269,806.00
2.	Cash Reserve (Note 1)		<u>269,806.00</u>
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		<u>\$ 269,806.00</u>

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		(62,134.41)
5.	a. Estimated Revenue	171,750.00	
	b. Estimated Transfers In	122,190.41	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		293,940.41
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 231,806.00</u>
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		38,000.00
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		-
9.	Total Amount Levied--Line 7 plus Line 8		<u>\$ 38,000.00</u>
10.	Estimated Mills		<u>4.15</u>

Within Limitations

Too High

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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**Transportation Fund
Supporting Worksheet
Fund #209**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
REVENUES				
General Property Taxes	31,749.00	32,600.00		
State Grants	31,809.00	33,000.00		35,000.00
Grants (Federal)	86,359.00	91,000.00		108,000.00
Reimbursements	-	4,500.00		2,000.00
Bus Trip Revenue/Fares	27,053.00	15,000.00		15,000.00
Contract Revenue	924.00	4,900.00		1,500.00
Charter Revenue				7,000.00
Miscellaneous	1,255.00	1,500.00		1,250.00
Donations	1,166.00	2,000.00		2,000.00
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 180,315.00	\$ 184,500.00	\$ 171,750.00	

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
4148-351 - Electricity	4,214.00	5,500.00	6,500.00	6,500.00
4148-380/384 - Repairs	727.00	1,000.00	1,000.00	1,000.00
4148-420 - Operations/Maintenance	-	400.00	580.00	580.00
4148-421/429 - Janit/Furniture/Misc	122.00	1,160.00	1,100.00	1,100.00
4149-110/120 - Wages	115,649.00	135,081.00	146,556.00	147,406.00
4149-220/250 - Benefits	8,847.00	15,545.00	14,462.00	14,462.00
4149-312/323 - Legal/Insurance	8,239.00	8,900.00	9,250.00	9,250.00
4149-324 - Health Insurance	49,229.00	43,710.00	46,333.00	46,333.00
4149-341/342 - Meals/Training	1,358.00	2,750.00	2,750.00	2,750.00
4149-356/358 - Phone/Cell Phones	2,042.00	2,350.00	2,250.00	2,250.00
4149-360/411 - Print/Dues/Ofc/Comp	1,039.00	2,680.00	2,475.00	2,475.00
4149-420 - Operations/Maintenance	1,232.00	1,200.00	1,200.00	1,200.00
4149-424 - Gas/Diesel/Oil/Fluids	11,561.00	16,100.00	16,000.00	16,000.00
4149-427 - Vehicle Repairs	3,395.00	7,900.00	7,900.00	7,900.00
4149-489/490 - NonGrant Exp/Misc	652.00	600.00	600.00	600.00
4149-645 - Capital Equipment	-	-	5,000.00	5,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 208,306.00	\$ 244,876.00	\$ 263,956.00	\$ 264,806.00
Revenue Over (Under) Exp.	\$ (27,991.00)	\$ (60,376.00)	\$ (92,206.00)	\$ (93,056.00)
Balance January 1	36,232.59	\$ 3,241.59	\$ (62,134.41)	\$ (62,134.41)
Transfers In	-	-	-	-
Transfers (Out)	5,000.00	5,000.00	5,000.00	5,000.00
Balance December 31	\$ 3,241.59	\$ (62,134.41)	\$ (159,340.41)	\$ (160,190.41)

Recreation Fund
Fund #211

Max Levy Limit - 5.00

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	7,500.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		7,500.00
2.	Cash Reserve (Note 1)		7,500.00
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 7,500.00
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		(374.29)
5.	a. Estimated Revenue	-	
	b. Estimated Transfers In	374.29	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		374.29
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		7,500.00
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		-
9.	Total Amount Levied--Line 7 plus Line 8		\$ 7,500.00
10.	Estimated Mills		0.82

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.

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.

**Recreation Fund
Supporting Worksheet
Fund #211**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
REVENUES				
General Property Taxes	7,309.00	7,500.00		
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 7,309.00	\$ 7,500.00	\$ -	

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
Recreation Programs	7,500.00	7,500.00	7,500.00	7,500.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Revenue Over (Under) Exp.	\$ (191.00)	\$ -	\$ (7,500.00)	\$ (7,500.00)
Balance January 1	(183.29)	(374.29)	(374.29)	(374.29)
Transfers In	-	-	374.29	374.29
Transfers (Out)	-	-	-	-
Balance December 31	\$ (374.29)	\$ (374.29)	\$ (7,500.00)	\$ (7,500.00)

Prairie Dog Fund
Fund #212

Max Levy Limit -

Estimated Taxable Valuation ----->

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	<u>100,000.00</u>	
	b. Budgeted Transfers Out	<u>-</u>	
	c. Total Appropriation Line a plus Line b		100,000.00
2.	Cash Reserve (Note 1)		<u>-</u>
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		<u>\$ 100,000.00</u>
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		<u>727,000.00</u>
5.	a. Estimated Revenue	<u>30,000.00</u>	
	b. Estimated Transfers In	<u>-</u>	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		<u>30,000.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 757,000.00</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		<input type="text" value="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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ND DOT Flex Funding

Fund #214

Max Levy Limit -

Estimated Taxable Valuation ----->

APPROPRIATION AND CASH RESERVE

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

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		<u>727,000.00</u>
5.	a. Estimated Revenue	<u>30,000.00</u>	
	b. Estimated Transfers In	<u>-</u>	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		<u>30,000.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 757,000.00</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		<input type="text" value="0"/>

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all

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.

**ND DOT Flex Funding
Supporting Worksheet
Fund #214**

REVENUES

General Property Taxes
Legislative Funding

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
	-	-		
	-	56,000.00		56,000.00
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ -	\$ 56,000.00		\$ 56,000.00

EXPENDITURES

Project Expenses

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	-	-	50,000.00	50,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00
Revenue Over (Under) Exp.	\$ -	\$ 56,000.00	\$ 6,000.00	\$ 6,000.00
Balance January 1	\$ -	\$ -	\$ 56,000.00	\$ 56,000.00
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ -	\$ 56,000.00	\$ 62,000.00	\$ 62,000.00

Promotions/Cap Construction Fund
Fund #217

Max Levy Limit - -

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	44,000.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b	44,000.00	
2.	Cash Reserve (Note 1)	-	Within Limitations
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 44,000.00	
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	3,793.17	
5.	a. Estimated Revenue	44,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b	44,000.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 47,793.17	
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	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.

**Promotions/Cap Construction Fund
Supporting Worksheet
Fund #217**

REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
General Property Taxes	-	-	
City Occ/Restaurant/Lodging Taxes	50,715.00	43,000.00	44,000.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ 50,715.00	\$ 43,000.00	\$ 44,000.00

EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Project Expenses	50,715.00	43,000.00	44,000.00	44,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 50,715.00	\$ 43,000.00	\$ 44,000.00	\$ 44,000.00
Revenue Over (Under) Exp.	\$ -	\$ -	\$ -	\$ -
Balance January 1	3,793.17	\$ 3,793.17	\$ 3,793.17	\$ 3,793.17
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 3,793.17	\$ 3,793.17	\$ 3,793.17	\$ 3,793.17

City Sales Tax Fund
Fund #218

Max Levy Limit -

Estimated Taxable Valuation ----->

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	10,000.00	
	b. Budgeted Transfers Out	50,000.00	
	c. Total Appropriation Line a plus Line b		60,000.00
2.	Cash Reserve (Note 1)		<input type="text" value="-"/>
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		<u>\$ 60,000.00</u>
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		635,164.40
5.	a. Estimated Revenue	161,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		161,000.00
	Line a plus Line b		<u>161,000.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 796,164.40</u>
7.	Levy Required--Line 3 less Line 6		-
	If this difference is less than 0 enter 0		-
8.	Allowance for Delinquent Tax Collections		<input type="text" value="-"/>
	(Not to exceed 5% of Line 7)		<input type="text" value="-"/>
9.	Total Amount Levied--Line 7 plus Line 8		<u>\$ -</u>
10.	Estimated Mills		<input type="text" value="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.

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.

HCD Sales Tax Fund
Fund #219

Max Levy Limit - -

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	231,750.00		
	b. Budgeted Transfers Out	-		
	c. Total Appropriation Line a plus Line b		231,750.00	
2.	Cash Reserve (Note 1)		-	Within Limitations
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 231,750.00	

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		372,625.15	
5.	a. Estimated Revenue	161,700.00		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In Line a plus Line b		161,700.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 534,325.15	
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)		-	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.

**HCD Sales Tax Fund
Supporting Worksheet
Fund #219**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
REVENUES			
General Property Taxes	-	-	-
City Sales Tax	143,765.00	149,000.00	161,000.00
Interest Income	886.00	500.00	700.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
Total Revenues	\$ 144,651.00	\$ 149,500.00	\$ 161,700.00

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
EXPENDITURES				
Economic Development Projects	87,300.00	240,485.00	231,750.00	231,750.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total Appropriations	\$ 87,300.00	\$ 240,485.00	\$ 231,750.00	\$ 231,750.00
Revenue Over (Under) Exp.	\$ 57,351.00	\$ (90,985.00)	\$ (70,050.00)	\$ (70,050.00)
Balance January 1	406,259.15	\$ 463,610.15	\$ 372,625.15	\$ 372,625.15
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 463,610.15	\$ 372,625.15	\$ 302,575.15	\$ 302,575.15

Highway Distribution Fund

Fund #221

Max Levy Limit - -

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	20,000.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		20,000.00
2.	Cash Reserve (Note 1)		(71,538.92)
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ (51,538.92)

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		(55,438.92)	
5.	a. Estimated Revenue	3,900.00		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In Line a plus Line b		3,900.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ (51,538.92)	
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	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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**Highway Distribution Fund
Supporting Worksheet
Fund #221**

REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
General Property Taxes	-	-	-
Oil Extraction Tax - State	-	-	-
Reimbursements	-	-	-
Special Assessments	3,985.00	3,975.00	3,900.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
Total Revenues	\$ 3,985.00	\$ 3,975.00	\$ 3,900.00

EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Street Repairs	55,454.00	20,000.00	20,000.00	20,000.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total Appropriations	\$ 55,454.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Revenue Over (Under) Exp.	\$ (51,469.00)	\$ (16,025.00)	\$ (16,100.00)	\$ (16,100.00)
Balance January 1	12,055.08	(39,413.92)	(55,438.92)	(55,438.92)
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ (39,413.92)	\$ (55,438.92)	\$ (71,538.92)	\$ (71,538.92)

Library Fund

Fund #704

Max Levy Limit - 4.00

Estimated Taxable Valuation -----> 9,163,522

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	54,900.00	
	b. Budgeted Transfers Out	144,914.34	
	c. Total Appropriation Line a plus Line b		199,814.34
2.	Cash Reserve (Note 1)		199,814.34
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 199,814.34

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		134,059.34
5.	a. Estimated Revenue	30,755.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		30,755.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 164,814.34
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		35,000.00
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		35,000.00
9.	Total Amount Levied--Line 7 plus Line 8		\$ 35,000.00
10.	Estimated Mills		3.82

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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Library Fund
Supporting Worksheet
Fund #704

REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
General Property Taxes	31,719.00	32,600.00		
State Aid	3,869.00	3,000.00		3,805.00
State Aid to Libraries	1,757.00	1,750.00		1,500.00
Grants	15,150.00	10,000.00		10,000.00
Reimbursements	9,050.00	3,775.00		4,000.00
Miscellaneous	4,888.00	5,000.00		3,000.00
Interest Income	229.00	150.00		150.00
Miscellaneous Rent	-	1,000.00		500.00
Donations	11,968.00	4,000.00		2,500.00
Transfer's In from General Fund	-	5,000.00		5,300.00
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 78,630.00	\$ 66,275.00		\$ 30,755.00

EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Registration & Training	262.00	400.00	300.00	300.00
Electricity	2,045.00	2,000.00	2,500.00	2,500.00
Telephone	660.00	1,000.00	1,000.00	1,000.00
Publish, Postage, Printing	109.00	300.00	300.00	300.00
Dues & Memberships	353.00	500.00	400.00	400.00
Repairs & Maintenance	5,045.00	4,600.00	4,000.00	4,000.00
Building Repairs	23,848.00	2,000.00	2,000.00	2,000.00
Public Relations Programs	-	-	-	-
Office Supplies	1,992.00	5,000.00	4,000.00	4,000.00
Computer Expense	72.00	2,000.00	2,000.00	2,000.00
Copy Machine Maintenance	880.00	1,000.00	1,000.00	1,000.00
Advertising	510.00	600.00	200.00	200.00
Heating Fuel	1,671.00	3,500.00	4,000.00	4,000.00
Reading Program/Storytime	3,550.00	6,000.00	6,000.00	6,000.00
Furniture & Equipment	591.00	5,500.00	2,500.00	2,500.00
Magazines	574.00	1,200.00	1,200.00	1,200.00
Books	18,995.00	21,000.00	20,000.00	20,000.00
Miscellaneous	396.00	1,500.00	3,000.00	3,000.00
Operations & Maintenance	42.00	400.00	500.00	500.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 61,595.00	\$ 58,500.00	\$ 54,900.00	\$ 54,900.00
Revenue Over (Under) Exp.	\$ 17,035.00	\$ 7,775.00	\$ (24,145.00)	\$ (24,145.00)
Balance January 1	109,249.34	\$ 126,284.34	\$ 134,059.34	\$ 134,059.34
Transfers In	-	-	-	-
Transfers (Out)	-	-	144,914.34	144,914.34
Balance December 31	\$ 126,284.34	\$ 134,059.34	\$ (35,000.00)	\$ (35,000.00)

Flood Protection Dist 2010
Fund #307

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	32,000.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		32,000.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 32,000.00

Within Limitations

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		27,298.98
5.	a. Estimated Revenue	31,100.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		31,100.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 58,398.98
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		#DIV/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>

**Flood Protection Dist 2010
Supporting Worksheet
Fund #307**

REVENUES

General Property Taxes
Special Assessment Taxes

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
	-	-	
	34,312.00	31,500.00	31,100.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ 34,312.00	\$ 31,500.00	\$ 31,100.00

EXPENDITURES

Miscellaneous
Debt Service Principal
Debt Service Interest

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	1,095.00	700.00		900.00
	35,000.00	30,000.00		30,000.00
	1,781.00	1,000.00		1,100.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 37,876.00	\$ 31,700.00	\$ -	\$ 32,000.00
Revenue Over (Under) Exp.	\$ (3,564.00)	\$ (200.00)	\$ 31,100.00	\$ (900.00)
Balance January 1	31,062.98	\$ 27,498.98	\$ 27,298.98	\$ 27,298.98
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 27,498.98	\$ 27,298.98	\$ 58,398.98	\$ 26,398.98

Sewer Replacement Fund
Fund #308

Estimated Taxable Valuation -----> -

APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	22,875.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	22,875.00
2.	Cash Reserve (Note 1)	-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 22,875.00
RESOURCES AND AMOUNT LEVIED		
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	32,029.29
5.	a. Estimated Revenue	6,526.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	6,526.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 38,555.29
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)	-
9.	Total Amount Levied--Line 7 plus Line 8	\$ -
10.	Estimated Mills	#DIV/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 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>

**Sewer Replacement Fund
Supporting Worksheet
Fund #308**

REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
General Property Taxes	-	-		
Special Assessment Taxes	12,815.00	7,450.00		6,526.00
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 12,815.00	\$ 7,450.00		\$ 6,526.00

EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Miscellaneous	415.00	415.00	-	375.00
Debt Service Principal	10,000.00	20,000.00	-	20,000.00
Debt Service Interest	2,075.00	3,500.00	-	2,500.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 12,490.00	\$ 23,915.00	\$ -	\$ 22,875.00
Revenue Over (Under) Exp.	\$ 325.00	\$ (16,465.00)	\$ 6,526.00	\$ (16,349.00)
Balance January 1	48,169.29	48,494.29	32,029.29	32,029.29
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 48,494.29	\$ 32,029.29	\$ 38,555.29	\$ 15,680.29

Elbowoods W/S Imp
Fund #309

Estimated Taxable Valuation -----> -

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation	37,452.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		37,452.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 37,452.00
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		77,157.97
5.	a. Estimated Revenue	29,100.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		29,100.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 106,257.97
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		#DIV/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 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>

**Elbowoods W/S Imp
Supporting Worksheet
Fund #309**

REVENUES

General Property Taxes
Special Assessment Taxes

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
	-	-		
	31,188.00	29,200.00		29,100.00
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 31,188.00	\$ 29,200.00		\$ 29,100.00

EXPENDITURES

Debt Service Principal
Debt Service Interest

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	30,423.00	31,461.00		32,577.00
	7,030.00	5,993.00		4,875.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 37,453.00	\$ 37,454.00	\$ -	\$ 37,452.00
Revenue Over (Under) Exp.	\$ (6,265.00)	\$ (8,254.00)	\$ 29,100.00	\$ (8,352.00)
Balance January 1	91,676.97	\$ 85,411.97	\$ 77,157.97	\$ 77,157.97
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 85,411.97	\$ 77,157.97	\$ 106,257.97	\$ 68,805.97

2014 Street Improvement
Fund #310

Estimated Taxable Valuation -----> -

APPROPRIATION AND CASH RESERVE

1.	a. Final Appropriation	194,700.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b	194,700.00	
2.	Cash Reserve (Note 1)	-	Within Limitations
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 194,700.00	

RESOURCES AND AMOUNT LEVIED

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	109,500.80	
5.	a. Estimated Revenue	115,800.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b	115,800.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 225,300.80	
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		#DIV/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>

**2014 Street Improvement
Supporting Worksheet
Fund #310**

REVENUES

General Property Taxes
Special Assessment Taxes

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
	-	-	-
	138,572.00	125,000.00	115,800.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ 138,572.00	\$ 125,000.00	\$ 115,800.00

EXPENDITURES

Miscellaneous
Debt Service Principal
Debt Service Interest

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	1,195.00	1,000.00	1,100.00	1,100.00
	190,000.00	190,000.00	190,000.00	190,000.00
	6,023.00	5,025.00	3,600.00	3,600.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 197,218.00	\$ 196,025.00	\$ 194,700.00	\$ 194,700.00
Revenue Over (Under) Exp.	\$ (58,646.00)	\$ (71,025.00)	\$ (78,900.00)	\$ (78,900.00)
Balance January 1	239,171.80	\$ 180,525.80	\$ 109,500.80	\$ 109,500.80
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 180,525.80	\$ 109,500.80	\$ 30,600.80	\$ 30,600.80

2016 Street Improvement
Fund #311

Estimated Taxable Valuation ----->

-

APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	89,414.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	89,414.00
2.	Cash Reserve (Note 1)	-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 89,414.00
RESOURCES AND AMOUNT LEVIED		
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	(148,720.88)
5.	a. Estimated Revenue	90,800.00
	b. Estimated Transfers In	147,334.88
	c. Total Estimated Revenue and Transfers In Line a plus Line b	238,134.88
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 89,414.00
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	#DIV/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 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.

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**2016 Street Improvement
Supporting Worksheet
Fund #311**

REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
General Property Taxes	-	-	
Special Assessment Taxes	100,766.00	103,000.00	90,800.00
Transfers In	-	136,194.00	
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ 100,766.00	\$ 239,194.00	\$ 90,800.00

EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Miscellaneous	1,095.00	900.00		900.00
Debt Service Principal	45,000.00	50,000.00		50,000.00
Debt Service - BND Principal	24,467.00	25,241.00		25,746.00
Debt Service Interest	7,481.00	6,694.00		5,863.00
Debt Service - BND Interest	8,178.00	7,405.00		6,905.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 86,221.00	\$ 90,240.00	\$ -	\$ 89,414.00
Revenue Over (Under) Exp.	\$ 14,545.00	\$ 148,954.00	\$ 90,800.00	\$ 1,386.00
Balance January 1	(312,219.88)	(297,674.88)	(148,720.88)	(148,720.88)
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ (297,674.88)	\$ (148,720.88)	\$ (57,920.88)	\$ (147,334.88)

**2018 Street Improvement
Fund #312**

Estimated Taxable Valuation -----> -

APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	283,000.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	283,000.00
2.	Cash Reserve (Note 1)	-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 283,000.00
 RESOURCES AND AMOUNT LEVIED		
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	188,857.10
5.	a. Estimated Revenue	305,200.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	305,200.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 494,057.10
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	#DIV/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 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.

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**2018 Street Improvement
Supporting Worksheet
Fund #312**

REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
General Property Taxes	-	-		
Special Assessment Taxes	336,100.00	340,000.00		305,200.00
Transfers In		255,278.00		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 336,100.00	\$ 595,278.00		\$ 305,200.00

EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
Debt Service Principal	-	-	-	-
Debt Service - BND Principal	189,258.00	179,988.00		183,500.00
Debt Service Interest	-	-	-	-
Debt Service - BND Interest	126,436.00	103,061.00		99,500.00
Construction in Progress		-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 315,694.00	\$ 283,049.00	\$ -	\$ 283,000.00
Revenue Over (Under) Exp.	\$ 20,406.00	\$ 312,229.00	\$ 305,200.00	\$ 22,200.00
Balance January 1	(143,777.90)	(123,371.90)	188,857.10	188,857.10
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ (123,371.90)	\$ 188,857.10	\$ 494,057.10	\$ 211,057.10

WRT Alley Improvement
Fund #313

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)		3,787.62	
5.	a. Estimated Revenue	3,500.00		
	b. Estimated Transfers In	-		
	c. Total Estimated Revenue and Transfers In Line a plus Line b		3,500.00	
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 7,287.62	
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			#DIV/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.

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**WRT Alley Improvement
Supporting Worksheet
Fund #313**

REVENUES

General Property Taxes
Special Assessment Taxes

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
	-	-	
	-	3,600.00	3,500.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ -	\$ 3,600.00	\$ 3,500.00

EXPENDITURES

Principal
Interest
Fees

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	-	-	-	-
	-	-	-	-
	42.00	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 42.00	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ (42.00)	\$ 3,600.00	\$ 3,500.00	\$ 3,500.00
Balance January 1	229.62	\$ 187.62	\$ 3,787.62	\$ 3,787.62
	-	-	-	-
	-	-	-	-
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 187.62	\$ 3,787.62	\$ 7,287.62	\$ 7,287.62

USB Alley Improvement
Fund #314

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)		(281,020.00)
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ (281,020.00)
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		(290,020.00)
5.	a. Estimated Revenue	9,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		9,000.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ (281,020.00)
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		#DIV/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 total appropriation other than for debt retirement and appropriations financed from Bond Sources.

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**USB Alley Improvement
Supporting Worksheet
Fund #314**

REVENUES

General Property Taxes
Special Assessment Taxes
Transfers In

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
	-	-	
	-	-	9,000.00
	-	51,153.00	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ -	\$ 51,153.00	\$ 9,000.00

EXPENDITURES

Legal/Publications
Engineering
Construction In Progress
Transfers Out

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	659.00		-	-
	82,179.00		-	-
	258,335.00		-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 341,173.00	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ (341,173.00)	\$ 51,153.00	\$ 9,000.00	\$ 9,000.00
Balance January 1	-	\$ (341,173.00)	\$ (290,020.00)	\$ (290,020.00)
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ (341,173.00)	\$ (290,020.00)	\$ (281,020.00)	\$ (281,020.00)

2024 Sanitary Sewer Imp
Fund 315

Estimated Taxable Valuation -----> **8,463,264**

APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	426,004.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	426,004.00
2.	Cash Reserve (Note 1)	-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2	\$ 426,004.00
RESOURCES AND AMOUNT LEVIED		
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	580,571.00
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	115,985.00
	c. Total Estimated Revenue and Transfers In Line a plus Line b	115,985.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 696,556.00
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 total appropriation other than for debt retirement and appropriations financed from Bond Sources.

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Water Utility Fund

Fund #501

APPROPRIATION		
1.	a. Final Appropriation	776,792.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	\$ 776,792.00
 RESOURCES		
4.	Cash and Investments (Estimated) December 31, 2025 (Note 1)	142,301.31
5.	a. Estimated Revenue	765,610.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	765,610.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 907,911.31

**Water Utility Fund
Supporting Worksheet
Fund #501**

REVENUES

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
Maintenance Distribution	16,639.00	15,620.00	15,900.00
W/S Revenue for Delinquents	11,329.00	7,800.00	5,000.00
State Grants	341,561.00	-	-
Water Revenue	660,993.00	634,700.00	641,300.00
Meter Maintenance (reserve)	20,297.00	19,900.00	20,100.00
New Meters	2,681.00	1,500.00	1,700.00
Reimbursements	-	2,000.00	2,000.00
Miscellaneous	5,013.00	2,400.00	2,500.00
Savings Interest	163.00	100.00	110.00
Transfers In	365,389.00	77,000.00	77,000.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Revenues	\$ 1,424,065.00	\$ 761,020.00	\$ 765,610.00

EXPENDITURES

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
4331-110/240 - Wages/Benefits	83,639.00	99,064.00	123,301.00	123,301.00
4331-281/313 - Mapping/Engineering	33,440.00	5,000.00	4,700.00	4,700.00
4331-323/324 - Insurances	19,756.00	28,905.00	30,521.00	30,521.00
4331-326 - Water Pressure Credits	-	-	-	-
4331-351/358 - Utilities (ph/elec)	2,345.00	1,850.00	1,900.00	1,900.00
4331-360/371 - Postage/Dues/Mem	4,169.00	2,750.00	2,700.00	2,700.00
4331-382/386 - Street/Water Main Rep	59,050.00	44,500.00	32,500.00	32,500.00
4331-410/411 - Ofc Supp/Computer	2,226.00	6,500.00	4,900.00	4,900.00
4331-420 - Operations/Maintenance	952.00	1,000.00	1,000.00	1,000.00
4331-424 - Gas/Oil/Fluids	3,104.00	3,800.00	3,800.00	3,800.00
4331-426/428 - Sm Parts/Veh Repairs	5,959.00	7,300.00	7,800.00	7,800.00
4331-431/490 - Meters, Parts/Misc	554,487.00	4,500.00	3,100.00	3,100.00
4331-602/681 - Reserves	5,000.00	5,000.00	5,000.00	5,000.00
4331-630/647 - Excavations/New Veh	14,155.00	15,200.00	13,000.00	13,000.00
4331-648/650 - New Meters/Reserves	18,569.00	22,570.00	22,220.00	22,220.00
4340-351/358 - Electricity/Cell Phone	3,257.00	2,000.00	2,450.00	2,450.00
4340-380 - Bldg Rep/Maintenance	225.00	-	-	-
4340-388 - Testing	1,506.00	1,400.00	1,300.00	1,300.00
4340-412/434 - Radio/Op/Chemicals	517.00	650.00	600.00	600.00
4340-510 - Debt Service Princ/Int	61,650.00	-	-	-
4340-649 - SW Water Purchases	466,806.00	514,000.00	516,000.00	516,000.00
4341 - Water Storage Tank Expenses	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 1,340,812.00	\$ 765,989.00	\$ 776,792.00	\$ 776,792.00
Revenue Over (Under) Exp.	\$ 83,253.00	\$ (4,969.00)	\$ (11,182.00)	\$ (11,182.00)
Balance January 1	64,017.31	\$ 147,270.31	\$ 142,301.31	\$ 142,301.31
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 147,270.31	\$ 142,301.31	\$ 131,119.31	\$ 131,119.31

Sewer Utility Fund

Fund 502

APPROPRIATION		
1.	a. Final Appropriation	188,380.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	\$ 188,380.00
 RESOURCES		
4.	Cash and Investments (Estimated) December 31, 2025 (Note 1)	581,250.82
5.	a. Estimated Revenue	391,600.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	391,600.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$ 972,850.82
7.	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	\$ 784,470.82

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.

Garbage Utility Fund

Fund #503

APPROPRIATION		
1.	a. Final Appropriation	289,382.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	<u>\$ 289,382.00</u>
 RESOURCES		
4	Cash and Investments (Estimated) December 31, 2025 (Note 1)	142,355.52
5.	a. Estimated Revenue	256,500.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	<u>256,500.00</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c	<u>\$ 398,855.52</u>
7	Fund Balance	
	Estimated Fund Balance Line 6 minus 1c	<u>\$ 109,473.52</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.

