

# ***City of Harwood***

## ***ANNUAL BUDGET***

***December 31, 2026***

### **CITY OFFICIALS**

#### **Current**

Dick Sundberg  
Chris Higgins  
Jamie Nettum  
Chris Fix

Chairman  
Councilman  
Councilman  
Councilman

Blake Hankey  
Chayla Hansen

Mayor  
City Auditor

**City of Harwood  
BUDGET 2026  
TABLE OF CONTENTS**

	<b><u>PAGE #</u></b>
Budget Summary	2
Budget Charts and Graphs	3
General Fund	4 to 9
Special Revenue Funds	10 to 23
Debt Service Funds	24 to 39
Non-Levy & Enterprise Funds	40 to 53
Descriptions of Funds and Line Items	54 to 71
Simplified Fund Spreadsheet & Proposed Utility Bill Increases	72 to 75

**City of Harwood**  
**BUDGET SUMMARY**  
 2026

FUND	Amount Levied
<b>GENERAL FUND</b>	268,594.27
<b>SPECIAL REVENUE FUNDS:</b>	
Highway Distribution	-
City Share of Specials	11,092.01
Community Center	-
Emergency Fund	-
ARPA Funds	-
Municipal Infrastructure Fund	-
City Sales Tax Fund	-
<b>DEBT SERVICE FUNDS:</b>	
Water Distribution #98-1	5,926.11
Street Improvement 2006-1	-
Urban Renewal (TIF) 2007-1	-
Street Improvement 2011-1	-
Water Improvement 2015-1	-
Street Improvement 2016-1	-
Bender Lane Sewer 2020-1	-
Freedland Drive 2022-1	-
<b>NON LEVY &amp; ENTERPRISE FUNDS</b>	
Bender Lane Sewer Const. 2020-1	102,645.78
Street Imp. Dist. 2022-1 Construction (Freedland Drive)	100,262.10
Street Imp. Dist. 2023-1 Construction (Interstate Boulevard)	11,289.58
Water Fund	11,823.85
Sewer Fund	155,959.42
Waste Fund	25.43
Surcharge Fund	128,696.26
Totals	796,314.81

**FUNDS AND AMOUNTS TO BE LEVIED:**

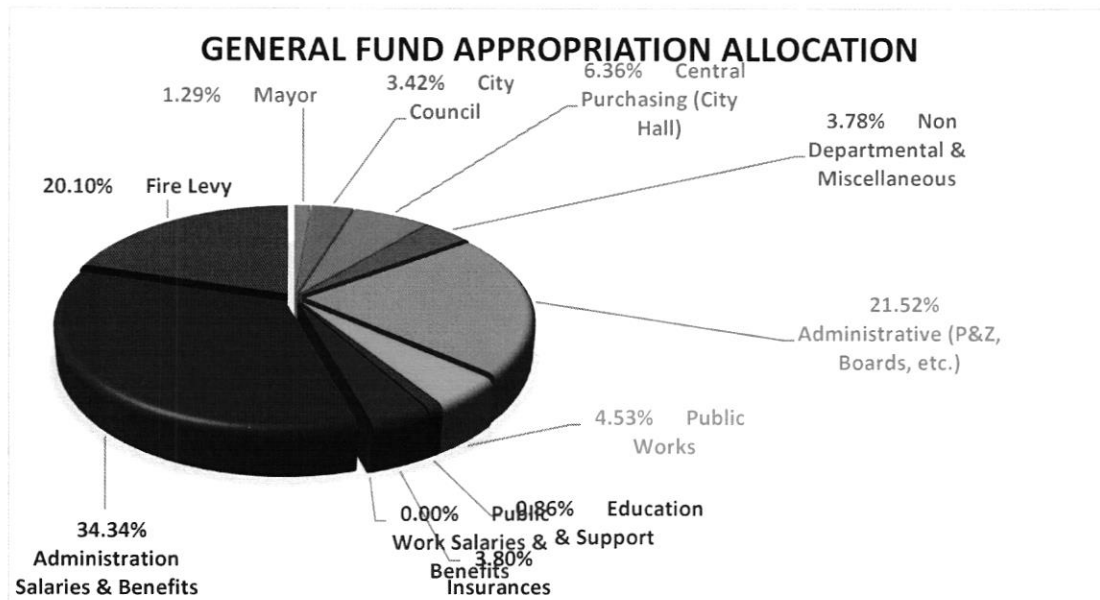
GENERAL FUND	268,594.27
City Share of Specials	11,092.01

**TOTAL AMOUNT TO BE LEVIED:** **279,686.28**

I hereby certify that the foregoing budget for the Year Ending December 31, 2026, was adopted by the Board of City Commissioners on October 6th, 2025.

Witness my hand and official seal the seventh day of October, 2025

  
 \_\_\_\_\_  
 Signing Official



General Fund Appropriation		2026
Mayor		4,521
City Council		11,949
Central Purchasing (City Hall)		22,250
Non Departmental & Miscellaneous		13,200
Administrative (P&Z, Boards, etc.)		75,215
Public Works		15,850
Education & Support		3,000
Insurances		13,300
Public Work Salaries & Benefits		-
Administration Salaries & Benefits		120,045
Fire Levy		70,250
Total Appropriation		<u>\$ 349,580.82</u>
Check Figure		-

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



**General Fund****Fund 100****Max Levy Limit - 105****Estimated Taxable Valuation ----->****4,730,357****APPROPRIATION AND CASH RESERVE**

1.	a. Final Appropriation	349,580.82	
	b. Budgeted Transfers Out		
	c. Total Appropriation Line a plus Line b		349,580.82
2.	Cash Reserve (Note 1)		132,204.00
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2	\$	481,784.82

**Within Limitations****RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31 2025 (Note 2)	129,815.75	
5.	a. Estimated Revenue	96,165.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		96,165.00
	Line a plus Line b		
6.	TOTAL RESOURCES--Line 4 plus Line 5c	\$	225,980.75
7.	Levy Required--Line 3 less Line 6		
	If this difference is less than 0 enter 0		255,804.07
8.	Allowance for Delinquent Tax Collections		
	(Not to exceed 5% of Line 7)		12,790.20
9.	TOTAL AMOUNT LEVIED--Line 7 plus Line 8	\$	268,594.27
10.	Estimated Mills		56.78

**Within Limitations**

Levy Amount Proposed for 2024	268,594.27
Amount Levied 2025	266,582.05
Difference of:	2,012.21

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
<b>31003 General Taxes</b>			
3110 Property Tax	240,826.29	266,582.05	
3120 Payments in Lieu of Taxes			
3160 Gross Receipts Taxes	-	-	-
3180 Veterans Credit	4,390.60	-	-
3190 Pen/In Delinquent	111.26	-	-
	-	-	-
	-	-	-
Total Taxes	\$ 245,328.15	\$ 266,582.05	\$ -
<b>32003 Licenses, Permits, and Fees:</b>			
3211 Beer and Liquor Licenses	2,000.00	2,000.00	2,000.00
3213 Franchise Fees	3,725.45	3,000.00	3,000.00
3221 Pet & Other Licenses	15.00	-	15.00
3223 Building Permits	8,920.80		5,000.00
3224 Games of Chance	560.74	-	-
3225 Elevations/Inspections	-	-	
	-	-	
Total Licenses, Permits and Fees	\$ 15,221.99	\$ 4,800.00	\$ 10,015.00
<b>33003 Intergovernmental Revenue:</b>			
3340 Special State Revenue	-	-	-
3351 State Aid Distribution	82,253.21	80,000.00	80,000.00
3352 Cigarette Tax	1,388.73	-	-
3356 Local Gaming Grant	-	1,000.00	1,000.00
3362 Homestead Credit	958.23	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Intergovernmental Revenue	\$ 84,600.17	\$ 81,000.00	\$ 81,000.00

**General Fund  
Supporting Worksheet  
Revenue Continued**

**36003 Miscellaneous Revenue**

3610 Bank Earnings

3690 Miscellaneous

3691 Promotions & Contests

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
1,767.25	1,000.00	5,150.00
99,081.41	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ 100,848.66	\$ 1,000.00	\$ 5,150.00
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	\$ -	\$ -
\$ 445,998.97	\$ 353,382.05	\$ 96,165.00

Total Misc. Revenue

**Total Revenue**

**General Fund  
Supporting Worksheet  
Expenditures**

		Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
General Government					
<b>41200 Mayor</b>					
100 Mayor		4,400.00	4,000.00	4,200.00	4,200.00
220 Social Security		272.80	272.80	260.40	260.40
225 Medicare		63.80	63.80	60.90	60.90
		\$ 4,736.60	\$ 4,336.60	\$ 4,521.30	\$ 4,521.30
<b>41300 City Board</b>					
100 Salaries		11,000.00	11,000.00	11,100.00	11,100.00
220 Social Security		682.00	682.00	688.20	688.20
225 Medicare		159.50	159.50	160.95	160.95
		\$ 11,841.50	\$ 11,841.50	\$ 11,949.15	\$ 11,949.15
<b>41330 Central Purchasing</b>					
351 Electricity		2,238.86	2,900.00	2,500.00	2,500.00
356 Phones/Communications		5,174.53	2,500.00	2,500.00	2,500.00
360 Printing & Publishing		2,282.43	5,000.00	6,000.00	6,000.00
408 Office Equipment		7,616.31	1,000.00	500.00	500.00
409 Postage		2,002.50	1,000.00	600.00	600.00
410 Office Supplies		1,715.16	1,000.00	1,250.00	1,250.00
412 Copier Lease		7,751.19	3,000.00	2,800.00	2,800.00
413 Copier Copy Chgs		207.66	500.00	50.00	50.00
421 Janitorial Staff		1,200.00	1,200.00	1,200.00	1,200.00
422 Janitorial Supplies		310.95	500.00	200.00	200.00
425 Service & Repairs		1,269.50	1,500.00	1,500.00	1,500.00
435 City Hall Fuel/Gas		2,706.22	2,000.00	2,000.00	2,000.00
520 O&M-Improvements		-	1,000.00	1,000.00	1,000.00
635 Forestry			200.00	150.00	150.00
		\$ 34,475.31	\$ 23,300.00	\$ 22,250.00	\$ 22,250.00
<b>41400 Administrative</b>					
182 Planning & Zoning		15.00	100.00	15.00	15.00
241 Building Inspector		4,325.00	4,000.00	4,000.00	4,000.00
312 Legal Fees		21,938.30	20,000.00	35,000.00	35,000.00
313 Engineer		15,430.74	20,000.00	31,200.00	31,200.00
314 Elevation/Insp Fees		-	-	-	-
315 Assessing Fees		10,059.95	5,000.00	5,000.00	5,000.00
316 County Vandeguard Prog.		-	-	-	-
		-	-	-	-
		-	-	-	-
Total General Government		\$ 51,768.99	\$ 49,100.00	\$ 75,215.00	\$ 75,215.00

**General Fund  
Supporting Worksheet  
Expenditures Continued**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>41500 Non-Dept. &amp; Misc.</b>				
311 Audit Fees	85.00	500.00	200.00	200.00
370 Dues/Membership/Licensing	15,824.71	5,000.00	6,000.00	6,000.00
371 Warranties/Tech Support	11,481.06	6,000.00	6,000.00	6,000.00
490 Miscellaneous	18,163.18	1,000.00	1,000.00	1,000.00
Total Public Safety	\$ 45,553.95	\$ 12,500.00	\$ 13,200.00	\$ 13,200.00
<b>41600 Public Works</b>				
334 Shop Tools	4,660.01	10,000.00	8,000.00	8,000.00
351 Electricity	434.00	600.00	700.00	700.00
425 Service & Repairs	1,193.69	1,000.00	2,500.00	2,500.00
436 Shop/Plant Fuel-Gas	1,688.69	2,500.00	2,500.00	2,500.00
520 O&M - Improvements	-	2,500.00	2,000.00	2,000.00
635 Forestry		1,500.00	150.00	150.00
Total Public Works	\$ 7,976.39	\$ 18,100.00	\$ 15,850.00	\$ 15,850.00
<b>41900 Education &amp; Support</b>				
340 Travel/Education	2,225.12	5,000.00	3,000.00	3,000.00
800 Promotions/Contests	215.50	-	-	-
810 Park Board Pledge				
Total Education & Support	\$ 2,440.62	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00
<b>42000 Public Safety/Traffic Control</b>				
310 Professional Fees				
	\$ -	\$ -		\$ -
<b>44004 Insurances</b>				
240 Workforce Safety & Insurance	851.02	1,300.00	1,300.00	1,300.00
321 Fire/Tornado Insurance	3,581.00	3,000.00	4,000.00	4,000.00
323 Liability Insurance	14,728.00	7,000.00	8,000.00	8,000.00
Total Insurances	\$ 19,160.02	\$ 11,300.00	\$ 13,300.00	\$ 13,300.00
	\$ -	\$ -	\$ -	\$ -

**General Fund  
Supporting Worksheet  
Expenditures Continued**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>44010 Public Works Salaries</b>				
100 Salaries & Wages	50,124.27	75,570.70		
210 Health Insurance	13,940.39	18,197.84		
213 Federal Liability	-	-		
215 Dental/Vision/Life	668.16	888.58		
220 Social Security	2,854.86	4,538.36		
225 Medicare	667.68	1,061.39		
230 Retirement	7,588.84	12,302.91		
235 Deferred Comp	-	-		
236 Payout Vacation/Sick Leave	-	-		
Total Debt Service	\$ 75,844.20	\$ 112,559.78	\$ -	\$ -
<b>44020 Administration Salaries</b>				
100 Salaries & Wages	61,478.13	67,066.52	72,532.44	72,532.44
210 Health Insurance	13,375.70	19,804.22	22,820.16	22,820.16
213 Federal Liability		-		
215 Dental/Vision/Life	603.29	-	1,307.52	1,307.52
220 Social Security	3,607.02	3,550.06	4,497.01	4,497.01
225 Medicare	843.57	830.26	1,051.72	1,051.72
230 Retirement	8,912.28	8,737.74	11,786.52	11,786.52
235 Deferred Comp	-	-	-	-
Extra Help			6,050.00	6,050.00
236 Payout Vacation/Sick Leave	-	-	-	-
Total Cons. of Admin. Salaries	\$ 88,819.99	\$ 99,988.80	\$ 120,045.37	\$ 120,045.37
<b>45000 Fire Levy</b>				
811 Fire Levy	70,000.00	70,000.00	70,250.00	70,250.00
	-	-	-	-
	-	-	-	-
Total Fire Levy	\$ 70,000.00	\$ 70,000.00	\$ 70,250.00	\$ 70,250.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Miscellaneous	\$ -	\$ -	\$ -	
<b>Total Appropriation</b>	\$ 412,617.57	\$ 418,026.68	\$ 349,580.82	\$ 349,580.82
<b>Revenue Over (Under) Exp.</b>	\$ 33,381.40	\$ (64,644.63)	\$ (253,415.82)	\$ (253,415.82)
<b>Balance January 1</b>	161,078.98	\$ 194,460.38	\$ 129,815.75	\$ 129,815.75
<b>Transfers In</b>	-	-	-	-
<b>Transfers Out</b>	-	-		
<b>Balance (December 31)</b>	\$ 194,460.38	\$ 129,815.75	\$ (123,600.07)	\$ (123,600.07)

**Highway Distribution**

Fund 201

Max Levy Limit - 

Estimated Taxable Valuation -----&gt;

<b>APPROPRIATION AND CASH RESERVE</b>			
1.	a. Final Appropriation	183,300.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		183,300.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		\$ 183,300.00
<b>RESOURCES AND AMOUNT LEVIED</b>			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		(38,996.66)
5.	a. Estimated Revenue	72,926.95	
	b. Estimated Transfers In	150,000.00	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		222,926.95
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 183,930.29
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		

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.

**Highway Distribution  
Supporting Worksheet  
Fund 201**

<b>REVENUES</b>		Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
<b>33003 Intergovernmental Revenue</b>		-	-		
3340 Special State Revenue		-	-		-
3353 Highway Tax Distribution		49,500.00	50,000.00	63,000.00	63,000.00
3489 Vector Control		3,497.24	3,300.00	5,000.00	5,000.00
3640 Sales of Fixed Assets		-	-		-
3690 Miscellaneous		21,087.46	-		150,000.00
3999 Transfers In		-	-		-
		-	-		-
<i>SB2012: State Revenue</i>		-	-	4926.95	4926.95
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
<b>Total Revenues</b>		<b>\$ 74,084.70</b>	<b>\$ 53,300.00</b>	<b>\$ 72,926.95</b>	<b>\$ 72,926.95</b>

<b>EXPENDITURES</b>		Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>42000 Public Safety/Traffic Control</b>		-	-	-	-
351 Electricity (Street Lights)		13,320.31	15,000.00	20,000.00	20,000.00
390 Street Lighting		5,069.90	2,000.00	2,200.00	2,200.00
391 Street Signage		1,534.30	1,500.00	1,500.00	1,500.00
392 Vector Control (County)		3,300.00	8,100.00	8,100.00	8,100.00
393 Weed/Vector Control (City)		3,173.50	3,500.00	3,500.00	3,500.00
		-	-	-	-
<b>43100 Streets</b>		-	-	-	-
380 Street Sealing/Repairs		22,674.65	77,000.00	30,000.00	30,000.00
382 Road Gravel		274.75	6,000.00	6,000.00	6,000.00
383 Snow/Salt/Sand		6,036.80	11,000.00	11,000.00	11,000.00
		-	-	-	-
<b>43144 Vehicles</b>		-	-	-	-
331 Lease-Tractor		-	-	-	-
424 Gas & Fuel		5,735.37	10,000.00	10,000.00	10,000.00
425 Service & Repairs		9,046.11	15,000.00	15,000.00	15,000.00
Bat Wing Mower				60,000.00	60,000.00
Riding Mower		-	-	12,000.00	12,000.00
		-	-	-	-
<b>49000 Miscellaneous</b>		-	-	-	-
490 Miscellaneous		2,952.52	3,000.00	3,000.00	3,000.00
630 Drainage Improvements		-	1,000.00	1,000.00	1,000.00
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total Appropriations</b>		<b>\$ 73,118.21</b>	<b>\$ 153,100.00</b>	<b>\$ 183,300.00</b>	<b>\$ 183,300.00</b>
<b>Revenue Over (Under) Exp.</b>		<b>\$ 966.49</b>	<b>\$ (99,800.00)</b>	<b>\$ (110,373.05)</b>	<b>\$ (110,373.05)</b>
<b>Balance January 1</b>		<b>(15,090.15)</b>	<b>(14,123.66)</b>	<b>(38,996.66)</b>	<b>(38,996.66)</b>
<b>Transfers In</b>		<b>-</b>	<b>74,927.00</b>	<b>150,000.00</b>	<b>150,000.00</b>
<b>Transfers (Out)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance December 31</b>		<b>\$ (14,123.66)</b>	<b>\$ (38,996.66)</b>	<b>\$ 630.29</b>	<b>\$ 630.29</b>



**City Share of Specials**

Fund 203

Max Levy Limit - 10,000.00  
(no max)

Estimated Taxable Valuation -----&gt;

4,318,383

<b>APPROPRIATION AND CASH RESERVE</b>			
1.	a. Final Appropriation	<u>6,000.00</u>	
	b. Budgeted Transfers Out	<u>-</u>	
	c. Total Appropriation Line a plus Line b		<u>6,000.00</u>
2.	Cash Reserve (Note 1)		<u>-</u>
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		<u>\$ 6,000.00</u>
<b>RESOURCES AND AMOUNT LEVIED</b>			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		<u>(4,563.82)</u>
5.	a. Estimated Revenue	<u>-</u>	
	b. Estimated Transfers In	<u>-</u>	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		<u>-</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ (4,563.82)</u>
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0		<u>10,563.82</u>
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		<u>528.19</u>
9.	Total Amount Levied--Line 7 plus Line 8		<u>\$ 11,092.01</u>
10.	Estimated Mills		<u>2.57</u>

**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 of Specials**  
**Supporting Worksheet**  
**Fund 203**

**REVENUES****31003 General Taxes**

3110 Property Tax  
 3120 Pymts in Lieu of Taxes  
 3180 Veteran's Credit  
 3190 Pen/Int Delinquent Tax  
 3362 Homestead Credit  
 3999 Transfers In

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
31,726.89	7,842.15		
-	-		-
9.19	-		-
0.93	-		-
1.02	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ 31,738.03	\$ 7,842.15	\$ -	

Total Revenues

**EXPENDITURES****46004 City Share of Specials**

605 City Specials

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
-	-	-	-
32,780.77	6,000.00	6,000.00	6,000.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 32,780.77	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ (1,042.74)	\$ 1,842.15	\$ (6,000.00)	\$ (6,000.00)
(5,363.23)	(6,405.97)	(4,563.82)	(4,563.82)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ (6,405.97)	\$ (4,563.82)	\$ (10,563.82)	\$ (10,563.82)

Total Appropriations

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers (Out)

Balance December 31

**Community Center**

Fund 205

Max Levy Limit - 

Estimated Taxable Valuation -----&gt;

**APPROPRIATION AND CASH RESERVE**

1.	a. Final Appropriation	59,090.70	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		59,090.70
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		<u>\$ 59,090.70</u>

**Within Limitations****RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		33,245.15
5.	a. Estimated Revenue	9,000.00	
	b. Estimated Transfers In	19,000.00	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		28,000.00
6.	TOTAL RESOURCES--Line 4 plus Line 5c		<u>\$ 61,245.15</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)		-
9.	Total Amount Levied--Line 7 plus Line 8		<u>\$ -</u>
10.	Estimated Mills		<input type="text" value="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.

**Community Center  
Supporting Worksheet  
Fund 205**

**REVENUES****34000 Community Center**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
3620 Event Rentals	19,557.50	5,000.00	8,000.00	8,000.00
3621 Rental Lease	1,500.00	1,000.00	1,000.00	1,000.00
3622 Charges for Services	-	-		-
3623 Misc Rentals/Services	50.00	-		-
3624 Damage Deposit	375.00	-		-
3625 Security	-	-		
3690 Miscellaneous	1,200.94	-		-
3999 Transfers In	55,500.00	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ 78,183.44	\$ 6,000.00	\$ 9,000.00	\$ 9,000.00

**EXPENDITURES****41700 Community Center**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
356 Electricity	4,352.00	6,000.00	7,000.00	7,000.00
356 Phones/Communications	1,787.01	1,500.00	2,000.00	2,000.00
419 Community Center Rolloff	4,876.00	3,000.00	3,500.00	3,500.00
421 Janitorial Staff	10,600.00	10,348.00	11,000.00	11,000.00
422 Janitorial Supplies	-	800.00	500.00	500.00
424 Gas & Fuel	4,908.37	7,000.00	7,000.00	7,000.00
425 Service & Repairs	2,488.11	4,000.00	5,000.00	5,000.00
490 Miscellaneous	9,396.48	1,000.00	1,000.00	1,000.00
520 O&M - Improvements	893.56	2,000.00	12,000.00	12,000.00
525 Refund Damage Deposits	12,375.00	-	5,000.00	5,000.00
526 Security Charge	1,569.75	-	1,000.00	1,000.00
100 Salaries	4,446.88	5,200.00	3,800.00	3,800.00
220 Social Security	275.71	322.40	235.60	235.60
225 Medicare	64.49	75.40	55.10	55.10
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ 58,033.36	\$ 41,245.80	\$ 59,090.70	\$ 59,090.70
Revenue Over (Under) Exp.	\$ 20,150.08	\$ (35,245.80)	\$ (50,090.70)	\$ (50,090.70)
Balance January 1	(27,659.13)	(7,509.05)	33,245.15	33,245.15
Transfers In	-	76,000.00	19,000.00	19,000.00
Transfers (Out)	-	-	-	-
Balance December 31	\$ (7,509.05)	\$ 33,245.15	\$ 2,154.45	\$ 2,154.45

Transfer in from 510

**Emergency Fund****Fund 206**Max Levy Limit - 

Estimated Taxable Valuation -----&gt;

**APPROPRIATION AND CASH RESERVE**

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

**Within Limitations****RESOURCES AND AMOUNT LEVIED**

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

**Within Limitations**

10.	Estimated Mills	<input type="text" value="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.



**ARPA Funds****Fund 207**Max Levy Limit - 

Estimated Taxable Valuation -----&gt;

**APPROPRIATION AND CASH RESERVE**

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

**Within Limitations****RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		<u>131,072.19</u>
5.	a. Estimated Revenue	<u>-</u>	
	b. Estimated Transfers In	<u>-</u>	
	c. Total Estimated Revenue and Transfers In		<u>-</u>
	Line a plus Line b		<u>-</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c	<u>\$</u>	<u>131,072.19</u>
7.	Levy Required--Line 3 less Line 6		<u>-</u>
	If this difference is less than 0 enter 0		<u>-</u>
8.	Allowance for Delinquent Tax Collections		<u>-</u>
	(Not to exceed 5% of Line 7)		<u>-</u>
9.	Total Amount Levied--Line 7 plus Line 8	<u>\$</u>	<u>-</u>

**Within Limitations**

10.	Estimated Mills	<input type="text" value="0"/>	<b>Within Limitations</b>
-----	-----------------	--------------------------------	---------------------------

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.





**Municipal Infrastructure Fund**

Fund 208

Max Levy Limit - 

Estimated Taxable Valuation -----&gt;

**APPROPRIATION AND CASH RESERVE**

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

**Within Limitations****RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		<u>271,520.51</u>
5.	a. Estimated Revenue	<u>125,400.06</u>	
	b. Estimated Transfers In	<u>-</u>	
	c. Total Estimated Revenue and Transfers In		<u>125,400.06</u>
	Line a plus Line b		<u>125,400.06</u>
6.	TOTAL RESOURCES--Line 4 plus Line 5c	<u>\$</u>	<u>396,920.57</u>
7.	Levy Required--Line 3 less Line 6		<u>-</u>
	If this difference is less than 0 enter 0		<u>-</u>
8.	Allowance for Delinquent Tax Collections		<u>-</u>
	(Not to exceed 5% of Line 7)		<u>-</u>
9.	Total Amount Levied--Line 7 plus Line 8	<u>\$</u>	<u>-</u>

**Within Limitations**

10.	Estimated Mills	<input type="text" value="0"/>	<b>Within Limitations</b>
-----	-----------------	--------------------------------	---------------------------

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.

**Municipal Infrastructure Fund  
Supporting Worksheet  
Fund 208**

## REVENUES

REVENUES		Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
36003	Miscellaneous Revenue	-	-		
3340	Special State Revenue	146,120.45	125,400.06	125,400.06	125,400.06
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
Total Revenues		\$ 146,120.45	\$ 125,400.06	\$ 125,400.06	\$ 125,400.06

## EXPENDITURES

		Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>EXPENDITURES</b>					
<b>41000 General Government</b>		-	-	-	-
<b>490 Miscellaneous</b>		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total Appropriations</b>		\$ -	\$ -	\$ -	\$ -
<b>Revenue Over (Under) Exp.</b>		\$ 146,120.45	\$ 125,400.06	\$ 125,400.06	\$ 125,400.06
<b>Balance January 1</b>		-	\$ 146,120.45	\$ 271,520.51	\$ 271,520.51
<b>Transfers In</b>		-	-	-	-
<b>Transfers (Out)</b>		-	-	-	-
<b>Balance December 31</b>		\$ 146,120.45	\$ 271,520.51	\$ 396,920.57	\$ 396,920.57

**City Sales Tax Fund**

Fund 220

Max Levy Limit - 

Estimated Taxable Valuation -----&gt;

<b>APPROPRIATION AND CASH RESERVE</b>			
1.	a. Final Appropriation	291,000.00	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		291,000.00
2.	Cash Reserve (Note 1)		-
3.	TOTAL APPROPRIATION AND CASH RESERVE		
	Line 1c plus Line 2		\$ 291,000.00
<b>RESOURCES AND AMOUNT LEVIED</b>			
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		663,394.74
5.	a. Estimated Revenue	300,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In		300,000.00
	Line a plus Line b		
6.	TOTAL RESOURCES--Line 4 plus Line 5c		\$ 963,394.74
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		<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.



# **Water Distribution #98-1** **Fund 318**

Estimated Taxable Valuation -----&gt;

4,318,383

**APPROPRIATION AND CASH RESERVE**

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

Within Limitations

**RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	(5,926.11)	
5.	a. Estimated Revenue	-	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-	
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	<b>\$ (5,926.11)</b>	
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	5,926.11	
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	-	
9.	<b>Total Amount Levied--Line 7 plus Line 8</b>	<b>\$ 5,926.11</b>	
10.	Estimated Mills	<b>1.37</b>	

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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Review: **Article X, Section 15** of the North Dakota Constitution<https://www.legis.nd.gov/constit/a10.pdf>

**Water Distribution #98-1**  
**Supporting Worksheet**  
**Fund 318**

**REVENUES**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
<b>36303 Special Assessments</b>	-	-		
2630 Special Assessments		-		-
3190 Pen/Int Delinquent Pay		-		-
3611 CD Interest Earnings	-	-		-
3635 Personal Payments	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Fund is closed	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
Total Revenues	\$ -	\$ -		\$ -

**EXPENDITURES**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>46004 Debt Service</b>	-	-	-	-
710 Bond Principal	-	-	-	-
720 Bond Interest	-	-	-	-
730 Service Charges	-	-	-	-
740 Bond Pay-Off	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ -	\$ -	\$ -	\$ -
Balance January 1	(5,926.11)	(5,926.11)		
Transfers In	-	-		
Transfers (Out)	-	-	-	-
Balance December 31	\$ (5,926.11)	\$ (5,926.11)	\$ -	\$ -

# **Street Improvement 2006-1** **Fund 322**

Estimated Taxable Valuation -----&gt;

4,318,383

**APPROPRIATION AND CASH RESERVE**

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

Within Limitations

**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.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	\$ -	
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.	<b>Total Amount Levied--Line 7 plus Line 8</b>	\$ -	
10.	Estimated Mills	0	

Within Limitations

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

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

Review: **Article X, Section 15** of the North Dakota Constitution<https://www.legis.nd.gov/constit/a10.pdf>

**Street Improvement 2006-1**  
**Supporting Worksheet**  
**Fund 322**

**REVENUES**

**36303 Special Assessments**  
 2630 Special Assessments  
 3190 Pen/Int Delinquent  
 3611 CD Interest Earnings  
 3635 Personal Payments

Closed

Total Revenues

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

**EXPENDITURES**

46004 Debt Service  
 312 Legal Fees  
 710 Bond Principal  
 720 Bond Interest  
 730 Service Charges  
 740 Bond Pay-Off

Total Appropriations

Revenue Over (Under) Exp.  
 Balance January 1

Transfers In

Transfers (Out)

Balance December 31

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
(20,759.45)	(20,759.45)	\$ -	\$ -
-	20,759.45	-	-
-	-	-	-
\$ (20,759.45)	\$ -	\$ -	\$ -



**Urban Renewal (TIF) 2007-1**  
**Fund 324**

Estimated Taxable Valuation -----&gt;

4,318,383

**APPROPRIATION AND CASH RESERVE**

1.	a. Final Appropriation	10,147.98	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		10,147.98
2.	Cash Reserve (Note 1)		-
3.	<b>TOTAL APPROPRIATION AND CASH RESERVE</b> Line 1c plus Line 2	<b>\$ 10,147.98</b>	

Within Limitations

**RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		36,276.28
5.	a. Estimated Revenue	14,000.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		14,000.00
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	<b>\$ 50,276.28</b>	
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.	<b>Total Amount Levied--Line 7 plus Line 8</b>	<b>\$ -</b>	
10.	Estimated Mills		0

Within Limitations

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

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

Review: **Article X, Section 15** of the North Dakota Constitution<https://www.legis.nd.gov/constit/a10.pdf>

**Urban Renewal (TIF) 2007-1**  
**Supporting Worksheet**  
**Fund 324**

**REVENUES****36303 Special Assessments**

2630 Special Assessments

3190 Pen/Int Delinquent

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
	14,000.00	14,000.00	14,000.00
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ -	14000	\$ 14,000.00	\$ 14,000.00

Total Revenues

**EXPENDITURES****46004 Debt Service**

710 Bond Principal

720 Bond Interest

730 Service Charges

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	-	-	-
3,425.93	5,647.98	5,647.98	5,647.98
5,373.21	4,500.00	4,500.00	4,500.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 8,799.14	\$ 10,147.98	\$ 10,147.98	\$ 10,147.98
\$ (8,799.14)	\$ 3,852.02	\$ 3,852.02	\$ 3,852.02
57,687.53	32,424.26	36,276.28	36,276.28
-	-	-	-
16,464.13			-
\$ 32,424.26	\$ 36,276.28	\$ 40,128.30	\$ 40,128.30

Total Appropriations

Revenue Over (Under) Exp.  
Balance January 1

Transfers In

Transfers (Out)

Balance December 31

# **Street Improvement 2011-1** **Fund 325**

Estimated Taxable Valuation -----&gt;

4,318,383

**APPROPRIATION AND CASH RESERVE**

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

Within Limitations

**RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	83,443.10	
5.	a. Estimated Revenue	-	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-	
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	<b>\$ 83,443.10</b>	
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.	<b>Total Amount Levied--Line 7 plus Line 8</b>	<b>\$ -</b>	
10.	Estimated Mills	0	

Within Limitations

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

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

Review: **Article X, Section 15** of the North Dakota Constitution<https://www.legis.nd.gov/constit/a10.pdf>

**Street Improvement 2011-1**  
Supporting Worksheet  
Fund 325

## REVENUES

<b>REVENUES</b>		<b>Actual Revenues 2024</b>	<b>Estimated Revenues 2025</b>	<b>Estimated Revenues 2026</b>	
<b>36303</b>	<b>Special Assessments</b>	-	-		
2630	Special Assessments	43,224.72	50,000.00		
3190	Pen/Int Delinquent	114.37	70.00	70.00	
3611	CD Interest Earnings	-	-		-
3635	Personal Payments	-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
This will be paid off in 2025.		-	-		-
Payments go to Starion Bond		-	-		-
Services. 4% Interest Rate on		-	-		-
Cass County Property Taxes		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
Total Revenues		\$ 43,339.09	\$ 50,070.00	\$ -	\$ -

This will be paid off in 2025.  
Payments go to Starion Bond  
Services. 4% Interest Rate on  
Cass County Property Taxes

## EXPENDITURES

		Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>EXPENDITURES</b>					
<b>46004</b>	<b>Debt Service</b>				
710	Bond Principal	45,000.00	45,000.00		
720	Bond Interest	2,295.00	3,000.00		
730	Service Charges	1,095.00	1,000.00		
740	Bond Pay-Off	-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total Appropriations</b>		\$ 48,390.00	\$ 49,000.00	\$ -	\$ -
<b>Revenue Over (Under) Exp.</b>		\$ (5,050.91)	\$ 1,070.00	\$ -	\$ -
<b>Balance January 1</b>		87,424.01	\$ 82,373.10		
<b>Transfers In</b>		-	-	-	-
<b>Transfers (Out)</b>		-	-	-	-
<b>Balance December 31</b>		\$ 82,373.10	\$ 83,443.10	\$ -	\$ -

# **Water Improvement 2015-1** **Fund 326**

Estimated Taxable Valuation -----&gt;

4,318,383

**APPROPRIATION AND CASH RESERVE**

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

Within Limitations

**RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		46,039.12
5.	a. Estimated Revenue	100,200.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		100,200.00
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>		<b>\$ 146,239.12</b>
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.	<b>Total Amount Levied--Line 7 plus Line 8</b>		<b>\$ -</b>
10.	Estimated Mills		<b>0</b>

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 Improvement 2015-1**  
**Supporting Worksheet**  
**Fund 326**

## REVENUES

<b>36303</b>	<b>Special Assessments</b>	-	-		
2630	Special Assessments	102,291.95	100,000.00	100,000.00	100,000.00
3190	Pen/Int Delinquent	509.39	200.00	200.00	200.00
3611	CD Interest Earnings	-	-		-
3635	Personal Payment	-	-		-
		-	-		-
	This will be paid off in 2035 to the Banks. Payments go to Bank North and Dakota Heritage Bank. 4.25% Interest Rate with BN & DHB, 5.25% Interest Rate on Cass County Property Taxes. Collecting on Property Taxes until 2034.	-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
Total Revenues		\$ 102,801.34	\$ 100,200.00	\$ 100,200.00	\$ 100,200.00

## EXPENDITURES

<b>46004</b>	<b>Debt Service</b>		-	-	-
710	Bond Principal	63,000.00	63,000.00	63,000.00	63,000.00
720	Service Charges	32,130.00	37,000.00	37,000.00	37,000.00
730	Bond Pay-Off	-	-	-	-
740		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total Appropriations</b>		\$ 95,130.00	\$ 100,000.00	<b>\$ 100,000.00</b>	\$ 100,000.00
<b>Revenue Over (Under) Exp.</b>		\$ 7,671.34	\$ 200.00	\$ 200.00	\$ 200.00
<b>Balance January 1</b>		38,167.78	\$ 45,839.12	\$ 46,039.12	\$ 46,039.12
<b>Transfers In</b>		-	-	-	-
<b>Transfers (Out)</b>		-	-	-	-
<b>Balance December 31</b>		\$ 45,839.12	\$ 46,039.12	\$ 46,239.12	\$ 46,239.12

# **Street Improvement 2016-1** **Fund 327**

Estimated Taxable Valuation -----&gt;

4,318,383

**APPROPRIATION AND CASH RESERVE**

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

Within Limitations

**RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)		10,200.29
5.	a. Estimated Revenue	9,500.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		9,500.00
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	\$ 19,700.29	
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.	<b>Total Amount Levied--Line 7 plus Line 8</b>	\$ -	
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>

<b>36003</b>	<b>Special Assessment</b>
2630	Special Assessment
3190	Pen/Int Delinquent
3611	CD Interest Earnings
3635	Personal Payments

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		
33,388.96	9,500.00	9,500.00	9,500.00
39.48	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ 33,428.44	\$ 9,500.00	9,500.00	\$ 9,500.00

<b>46004</b>	<b>Debt Service</b>
710	Bond Principal
720	Bond Interest
730	Service Charges
740	Bond Pay-Off

Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
	-	-	-
7,867.00	7,867.00	7,867.00	7,867.00
2,347.91	2,064.90	2,064.90	2,064.90
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 10,214.91	\$ 9,931.90	\$ 9,931.90	\$ 9,931.90
\$ 23,213.53	\$ (431.90)	\$ (431.90)	\$ (431.90)
(12,581.34)	\$ 10,632.19	\$ 10,200.29	\$ 10,200.29
-	-	-	-
-	-	-	-
\$ 10,632.19	\$ 10,200.29	\$ 9,768.39	\$ 9,768.39



# Bender Lane Sewer 2020-1

## Fund 328

Estimated Taxable Valuation -----&gt;

4,318,383

<b>APPROPRIATION AND CASH RESERVE</b>		
1.	a. Final Appropriation	50,550.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	50,550.00
2.	Cash Reserve (Note 1)	-
3.	<b>TOTAL APPROPRIATION AND CASH RESERVE</b> Line 1c plus Line 2	<b>\$ 50,550.00</b>
<b>RESOURCES AND AMOUNT LEVIED</b>		
4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	(17,124.36)
5.	a. Estimated Revenue	54,000.00
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	54,000.00
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	<b>\$ 36,875.64</b>
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.	<b>Total Amount Levied--Line 7 plus Line 8</b>	<b>\$ -</b>
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.

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

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

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

**Bender Lane Sewer 2020-1**  
**Supporting Worksheet**  
**Fund 328**

**REVENUES**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
<b>36303 Special Assessment</b>	-	-		
2630 Special Assessment	29,506.62	54,000.00	54,000.00	54,000.00
3190 Pen/Int Delinquent		-		-
3611 CD Interest Earnings	-	-		-
3635 Personal Payments	-	-		-
3120 Payments in lieu	46,851.60	-		-
3110 Property Tax	469.28	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
	-	-		-
<b>Total Revenues</b>	\$ 76,827.50	\$ 54,000.00	54,000.00	\$ 54,000.00

**EXPENDITURES**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>41000 General Government</b>		-	-	-
490 Miscellaneous		-	-	-
710 Bond Principal	45,000.00	45,000.00	45,000.00	45,000.00
720 Bond Interest	8,915.00	4,550.00	4,550.00	4,550.00
730 Service Charges	1,184.00	700.00	1,000.00	1,000.00
740 Bond Pay-Off	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Appropriations</b>	\$ 55,099.00	\$ 50,250.00	\$ 50,550.00	\$ 50,550.00
<b>Revenue Over (Under) Exp.</b>	\$ 21,728.50	\$ 3,750.00	\$ 3,450.00	\$ 3,450.00
<b>Balance January 1</b>	(42,602.86)	(20,874.36)	(17,124.36)	(17,124.36)
<b>Transfers In</b>	-	-	-	-
<b>Transfers (Out)</b>	-	-	-	-
<b>Balance December 31</b>	\$ (20,874.36)	\$ (17,124.36)	\$ (13,674.36)	\$ (13,674.36)

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

Estimated Taxable Valuation -----&gt;

4,318,383

**APPROPRIATION AND CASH RESERVE**

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

Within Limitations

**RESOURCES AND AMOUNT LEVIED**

4.	Cash and Investments (Estimated) December 31, 2025 (Note 2)	(42,795.45)	
5.	a. Estimated Revenue	-	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-	
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	<b>\$ (42,795.45)</b>	
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.	<b>Total Amount Levied--Line 7 plus Line 8</b>	<b>\$ -</b>	
10.	Estimated Mills	0	

Within Limitations

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

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

Review: **Article X, Section 15** of the North Dakota Constitution<https://www.legis.nd.gov/constit/a10.pdf>

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

## REVENUES

REVENUES		Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
<b>36303</b>	<b>Special Assessments</b>	112,564.59	-		
2630	Special Assessments	-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
		-	-		-
Total Revenues		\$ 112,564.59	\$ -		\$ -

## EXPENDITURES

		Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>EXPENDITURES</b>					
<b>46004</b>	<b>Debt Service</b>	-	-	-	-
710	Bond Principal	155,360.04	-	-	-
720	Bond Interest	-	-	-	-
730	Service Charges	-	-	-	-
740	Bond Pay-Off	-	-	-	-
890	Transfers Out	-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total Appropriations</b>		\$ 155,360.04	\$ -	\$ -	\$ -
<b>Revenue Over (Under) Exp.</b>		\$ (42,795.45)	\$ -	\$ -	\$ -
<b>Balance January 1</b>		-	\$ (42,795.45)	\$ (42,795.45)	\$ (42,795.45)
<b>Transfers In</b>		-	-	-	-
<b>Transfers (Out)</b>		-	-	-	-
<b>Balance December 31</b>		\$ (42,795.45)	\$ (42,795.45)	\$ (42,795.45)	\$ (42,795.45)

# Bender Lane Sewer Const. 2020-1

## Fund 428

**APPROPRIATION**

1.	a. Final Appropriation	-	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		\$ -

**RESOURCES**

4	Cash and Investments (Estimated) December 31, 2025 (Note 1)		102,645.78
5.	a. Estimated Revenue	-	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		-
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>		<b>\$ 102,645.78</b>

Closed

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

Salaries  
Rent  
Insurance  
Telephone

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>EXPENDITURES</b>				
Salaries	-	-	-	-
Rent	-	-	-	-
Insurance	-	-	-	-
Telephone	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ -	\$ -	\$ -	\$ -
Balance January 1	102,645.78	\$ 102,645.78	\$ 102,645.78	\$ 102,645.78
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 102,645.78	\$ 102,645.78	\$ 102,645.78	\$ 102,645.78

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

<b>APPROPRIATION</b>		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	\$ -
<b>RESOURCES</b>		
4	Cash and Investments (Estimated) December 31, 2025 (Note 1)	100,262.10
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	\$ 100,262.10
7	<b>Fund Balance</b>	
	Estimated Fund Balance Line 6 minus 1c	\$ 100,262.10

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.

Reimbursement Dollars from Bank of North Dakota

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
-	-		-
143,630.85			-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ 143,630.85	\$ -		\$ -

legal Fees  
Engineer  
Construction

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>EXPENDITURES</b>				
legal Fees	-		-	-
Engineer	-	-	-	-
Construction	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
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Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ 143,630.85	\$ -	\$ -	\$ -
Balance January 1	(43,368.75)	\$ 100,262.10	\$ 100,262.10	\$ 100,262.10
Transfers In	-			
Transfers (Out)	-	-	-	-
Balance December 31	\$ 100,262.10	\$ 100,262.10	\$ 100,262.10	\$ 100,262.10



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

<b>APPROPRIATION</b>		
1.	a. Final Appropriation	-
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	\$ -
<b>RESOURCES</b>		
4	Cash and Investments (Estimated) December 31, 2025 (Note 1)	11,289.58
5.	a. Estimated Revenue	-
	b. Estimated Transfers In	-
	c. Total Estimated Revenue and Transfers In Line a plus Line b	-
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	\$ 11,289.58
7	<b>Fund Balance</b>	
	Estimated Fund Balance Line 6 minus 1c	\$ 11,289.58

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.

Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
11,289.58	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
\$ 11,289.58	\$ -		\$ -

	-	-	-	-
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	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Exp.	\$ 11,289.58	\$ -	\$ -	\$ -
Balance January 1	-	\$ 11,289.58	\$ 11,289.58	\$ 11,289.58
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Balance December 31	\$ 11,289.58	\$ 11,289.58	\$ 11,289.58	\$ 11,289.58

## Water Fund

### Fund 501

<b>APPROPRIATION</b>			
1.	a. Final Appropriation	258,755.31	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		\$ 258,755.31
<b>RESOURCES</b>			
4	Cash and Investments (Estimated) December 31, 2025 (Note 1)		160,079.16
5.	a. Estimated Revenue	110,500.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		110,500.00
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>		\$ 270,579.16
7	<b>Fund Balance</b>		
	Estimated Fund Balance Line 6 minus 1c		\$ 11,823.85

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

**Water Fund**  
**Supporting Worksheet**  
**Fund 501**

**REVENUES****34603 Charges for Services**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
3470 Water Sales	261,299.34	101,735.00	110,000.00	110,000.00
3471 Late Fee	693.50	500.00	500.00	500.00
3472 Reconnection Fee	-	-		
3474 Hookup Charges	-	-		
3478 Bulk Water Chg	-	-		
3481 Water Turn on Fee	-	-		
3690 Miscellaneous	1,421.38	-		
<b>Total Revenues</b>	<b>\$ 263,414.22</b>	<b>\$ 102,235.00</b>	<b>\$ 110,500.00</b>	<b>\$ 110,500.00</b>

**EXPENDITURES****41330 Central Purchasing**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
356 Phones/Communication	1,571.34	1,500.00	1,500.00	1,500.00
370 Dues/Membership	3,799.70	1,200.00	1,200.00	1,200.00
409 Postage	1,715.31	2,000.00	2,000.00	2,000.00
424 Gas & Fuel	2,506.22	3,500.00	3,500.00	3,500.00
432 Water Meters	-	-	1,000.00	1,000.00
433 Locates	104.96	100.00	300.00	300.00
812 NSF Check	-	-	-	-

**43400 Water Utilities**

351 Electricity	22,897.34	20,000.00	25,000.00	25,000.00
358 Water Sampling	1,620.92	2,000.00	2,000.00	2,000.00
400 Supplies & Maintenance	3,640.62	15,000.00	15,000.00	15,000.00
423 Chemical Supplies	8,575.63	5,000.00	10,000.00	10,000.00
425 Service & Repair	39,378.81	25,000.00	30,000.00	30,000.00
428 Well Repairs	-	-	-	-
429 Pump Repairs	-	2,000.00	2,000.00	2,000.00
430 Fire Hydrant O&M	29,571.13	20,000.00	30,000.00	30,000.00
434 Watermain Break	-	-	-	-
490 Miscellaneous	4,080.79	1,500.00	1,500.00	1,500.00

**44010 Public Works**

100 Salaries & Wages	36,217.03	33,339.15	90,202.38	90,203.38
210 Health Insurance	7,806.79	6,999.17	20,969.27	20,969.27
213 Federal Liability		-		
215 Dental/Vision/Life Insurance	349.49	341.76	1,122.58	1,122.58
220 Social Security	2,108.73	2,067.03	5,565.40	5,565.40
225 Medicare	493.18	483.42	1,307.93	1,307.95
230 Retirement	5,350.26	5,350.26	14,586.73	14,586.73
235 Deferred Comp	-	-	-	-
236 Other/Vacation Sick Payout	-	-	-	-

<b>Total Appropriations</b>	<b>\$ 171,788.25</b>	<b>\$ 147,380.79</b>	<b>\$ 258,754.29</b>	<b>\$ 258,755.31</b>
<b>Revenue Over (Under) Exp.</b>	<b>\$ 91,625.97</b>	<b>\$ (45,145.79)</b>	<b>\$ (148,254.29)</b>	<b>\$ (148,255.31)</b>
<b>Balance January 1</b>	<b>113,598.98</b>	<b>\$ 205,224.95</b>	<b>\$ 160,079.16</b>	<b>\$ 160,079.16</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers (Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance December 31</b>	<b>\$ 205,224.95</b>	<b>\$ 160,079.16</b>	<b>\$ 11,824.87</b>	<b>\$ 11,823.85</b>

## Sewer Fund

### Fund 502

<b>APPROPRIATION</b>			
1.	a. Final Appropriation	240,136.15	
	b. Budgeted Transfers Out	-	
	c. Total Appropriation Line a plus Line b		<u>\$ 240,136.15</u>
<b>RESOURCES</b>			
4	Cash and Investments (Estimated) December 31, 2025 (Note 1)		<u>229,695.57</u>
5.	a. Estimated Revenue	166,400.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		<u>166,400.00</u>
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>		<u>\$ 396,095.57</u>
7	<b>Fund Balance</b>		
	Estimated Fund Balance Line 6 minus 1c		<u>\$ 155,959.42</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.

**Sewer Fund  
Supporting Worksheet  
Fund 502**

**REVENUES**

	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
<b>34603 Charges for Services</b>	164,261.63	166,380.00	166,000.00	166,000.00
3441 Sewer Charges	944.87	351.80	400.00	400.00
3471 Late Fee	-	-	-	-
3490 Misc Services	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
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	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Revenues</b>	<b>\$ 165,206.50</b>	<b>\$ 166,731.80</b>	<b>166,400.00</b>	<b>\$ 166,400.00</b>

**EXPENDITURES**

	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
<b>41330 Central Purchasing</b>	-	-	-	-
312 Legal Fees	-	-	-	-
409 Postage	142.56	-	-	-
490 Miscellaneous	2,235.98	10,000.00	5,000.00	5,000.00
<b>43250 Sewage Collection &amp; Disp.</b>	-	-	-	-
351 Electricity	1,527.00	1,800.00	1,800.00	1,800.00
396 City of Fargo	125,705.35	126,538.20	142,000.00	142,000.00
397 CMVP Rent (#40)	-	-	-	-
399 CMVP Rent (#30)	1,244.08	1,200.00	1,800.00	1,800.00
415 L.S./Pump/Valve	-	7,500.00	7,500.00	7,500.00
416 Manhole Repairs	-	5,000.00	5,000.00	5,000.00
440 Sewer Line Cleaning	200.00	5,000.00	5,000.00	5,000.00
520 O&M - Improvements	-	-	-	-
<b>44010 Public Works</b>	-	-	-	-
100 Salaries & Wages	-	-	48,570.51	48,570.51
210 Health Insurance	-	-	11,291.15	11,291.15
213 Federal Liability	-	-	-	-
215 Dental/Vision/Life Insurance	-	-	604.46	604.46
220 Social Security	-	-	2,996.75	3,011.37
225 Medicare	-	-	704.27	704.27
230 Retirement	-	-	7,854.39	7,854.39
235 Deferred Comp	-	-	-	-
236 Other/Vacation Sick Payout	121.31	-	-	-
<b>Total Appropriations</b>	<b>\$ 131,176.28</b>	<b>\$ 157,038.20</b>	<b>\$ 240,121.53</b>	<b>\$ 240,136.15</b>
<b>Revenue Over (Under) Exp.</b>	<b>\$ 34,030.22</b>	<b>\$ 9,693.60</b>	<b>\$ (73,721.53)</b>	<b>\$ (73,736.15)</b>
<b>Balance January 1</b>	<b>185,971.75</b>	<b>\$ 220,001.97</b>	<b>\$ 229,695.57</b>	<b>\$ 229,695.57</b>
<b>Transfers In</b>	-	-	-	-
<b>Transfers (Out)</b>	-	-	-	-
<b>Balance December 31</b>	<b>\$ 220,001.97</b>	<b>\$ 229,695.57</b>	<b>\$ 155,974.04</b>	<b>\$ 155,959.42</b>

## Waste Fund

### Fund 503

<b>APPROPRIATION</b>		
1.	a. Final Appropriation	74,500.00
	b. Budgeted Transfers Out	-
	c. Total Appropriation Line a plus Line b	<u>\$ 74,500.00</u>
<b>RESOURCES</b>		
4	Cash and Investments (Estimated) December 31, 2025 (Note 1)	<u>(8,574.57)</u>
5.	a. Estimated Revenue	75,000.00
	b. Estimated Transfers In	8,100.00
	c. Total Estimated Revenue and Transfers In Line a plus Line b	<u>83,100.00</u>
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	<u>\$ 74,525.43</u>
7	<b>Fund Balance</b>	
	Estimated Fund Balance Line 6 minus 1c	<u>\$ 25.43</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.

34603	Charges for Services
3442	Garbage Collection
3471	Late Fee
3490	Misc Services

Total Revenues

43230	Waste Collection
355	Waste Contract
409	
43240	Waste Disposal
418	Landfill/Compost

Transfer \$8,100 from 510

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



## Surcharge Fund

### Fund 510

<b>APPROPRIATION</b>			
1.	a. Final Appropriation	5,000.00	
	b. Budgeted Transfers Out	27,100.00	
	c. Total Appropriation Line a plus Line b		\$ 32,100.00
<b>RESOURCES</b>			
4	Cash and Investments (Estimated) December 31, 2025 (Note 1)		140,696.26
5.	a. Estimated Revenue	20,100.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		20,100.00
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>		\$ 160,796.26
7	<b>Fund Balance</b>		
	Estimated Fund Balance Line 6 minus 1c		\$ 128,696.26

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.

