

## TOWNSHIP BUDGET TEMPLATE-INSTRUCTIONS-DETAIL

### **START WITH PAGE 2 SCHEDULE C- GENERAL FUND**

Location	Instructions
Column 1	Use 2022 Financial Report Information for your General Fund to complete Column 1 on Sch. C
Column 1 Line 27	This is your General Fund Balance as of 1/1/2022. If your Township only has ONE fund (NO SPECIAL ROAD FUND), it will also be your cash balance as of 1/1/2022.
Column 1 Line 28	This is your General Fund Balance as of 12/31/2022. If your Township only has ONE fund (NO SPECIAL ROAD FUND), it will also be your cash balance as of 12/31/2022. This amount will need to be transferred to Column 2 line 27 for 1/1/2022 General Fund balance.
Column 2	Use your budget submitted last year as a reference for 2023 information, although information may change based upon your current situation.
Column 2 Line 26	Column 2 line 9 (total receipts) minus Column 2 line 25 (total disbursements) = Receipts over (under) Disbursements.
Column 2 Line 27	This 1/1/2023 General Fund Balance should equal your 12/31/2022 General Fund Balance.
Column 2 Line 28	12/31/2023 General Fund balance= 1/1/2024 General Fund Balance plus Receipts over (under) Disbursements
<b>Column 3</b>	<b><i>This is your 2024 General Fund Budget &amp; will be used to determine your 2024 levy.</i></b> There is no need to fill in Column 3 line 1 Property Tax (XXXX).
Column 3 Line 9	Total Budgeted receipts for 2024 (NOT including property tax)
Column 3 Line 25	Total Budgeted expenses for 2024. Proceed to fill out the rest of column 3 as done on column 2. Column 2 Line 28 (12/31/2023 General Fund Balance) will equal Column 3 Line 27 (1/1/2024 General Fund Balance).

### **TRANSFER INFORMATION TO SCHEDULE B- LEVY CALCULATION**

Sch. B Line #	Instructions
Line 1	Final Appropriation is Line 25 from Sch C. Column 3 (2024 Budgeted Expenses)
Line 2	The cash reserve CANNOT exceed 75% of your budgeted expenses for the levy year. Therefore, 75% of Line 1 on Schedule B is the MAXIMUM you can put in this line. Otherwise, you can use ANY number below that amount including \$0.
Line 3	Add Line 1 and Line 2 of Schedule B and enter here.
Line 4	Cash Available is Line 28 from Sch C. Column 2 (12/31/2023 General Fund Balance)
Line 5	Estimated Resources is Line 9 from Sch C. Column 3 (2024 Budgeted receipts)
Line 6	Add Line 4 and Line 5 of Schedule B and enter here.
Line 7	<b><i>THIS IS YOUR 2023 LEVY CALCULATION!</i></b> Line 3 minus line 6. If this amount is negative, then a levy is <i>NOT</i> required for your Township. <b><i>Some possible reasons for a negative amount:</i></b> (1) Your cash balance is too high, (2) You haven't put an amount in the Cash Reserve line on Sch. B, (3) You have estimated too much for revenue or too little expenditures for 2023 or 2024, (4) You have included your SPECIAL ROAD FUND in this calculation or haven't transferred funds into a SPECIAL ROAD FUND (Remember, a special road fund transfer needs to be approved at your annual meeting per NDCC 57-15-19.2 and CANNOT exceed a balance of \$100,000).
Line 8	The allowance for delinquent tax can be any amount between \$0 and 5% of line 7.
Line 9	Add Line 7 and Line 8 to get <b><i>2024 LEVY REQUEST</i></b> to be used in Schedule A.

### **TRANSFER INFORMATION TO SCHEDULE A- CERTIFICATE OF LEVY**

Sch. A	Instructions
	Fill in all blanks with Township and date information.
	Use Line 9 of Sch. B to fill in levy request for General Fund "Amount Levied".
	Did your Township vote and approve a Levy for Roads per NDCC 57-15-19.4? Enter dollar amount approved in "Amount Levied" for Road Levy. If no Road Levy, leave blank.
	Add the General & Road Levies for Total Amount Levied. Enter total (in dollars) in narrative in "Certificate of Levy". <b>Township Clerk must sign the levy request!</b>
	If the levy request exceeds \$100k, then a separate budget hearing must be set between Sept. 7 and Oct. 7, 2023. <b>Circle YES or NO. Submit Budget Hearing details to County Auditor by 8/10/2023.</b>

**DO YOU HAVE A SPECIAL ROAD FUND (NDCC 57-15-19.2)? IF YES, CONTINUE WITH SCHEDULE C PAGE 3**

Location	Instructions
Column 1	Use your 2022 Financial Report Information for your SPECIAL ROAD FUND to complete Column 1 on Sch. C.
Column 1 Line 27	This is your Special Road Fund Balance as of 1/1/2022. This should be separate from your General Fund.
Column 1 Line 28	This is your Special Road Fund Balance as of 12/31/2022. This amount will need to be transferred to Column 2 line 27 for 1/1/2022 Special Road Fund balance. This amount CANNOT EXCEED \$100k.
Column 2	Use your budget submitted last year as a reference for 2023 information, although information may change based upon your current situation. Include any general fund transfers to special road fund that were approved at your 2023 Township Annual Meeting.
Column 2 Line 26	Column 2 line 9 (total receipts) minus Column 2 line 25 (total disbursements)= Receipts over (under) Disbursements.
Column 2 Line 27	This 1/1/2023 Special Road Fund Balance should equal your 12/31/2022 Special Road Fund Balance.
Column 2 Line 28	12/31/2023 Special Road Fund balance = 1/1/2023 Special Road Fund Balance plus Receipts over (under) Disbursements- Column 2 line 26.
Column 3 Line 9	This is your 2024 Special Road Fund Budget Receipts. Include General Fund Transfers approved at the 2023 Annual meeting.
Column 3 Line 25	This is your 2024 Special Road Fund Budget Expenses.
	Proceed to fill out the rest of column 3 as done on column 2. Column 2 Line 28 (12/31/2023 Special Road Fund Balance) equals Column 3 Line 27 (1/1/2024 Special Road Fund Balance). Special Road Fund cannot not exceed \$100k.

**TRANSFER SPECIAL ROAD FUND INFORMATION TO SCHEDULE B COLUMN 2**

**Sch. B Col. 2**

Line #	Instructions
1	Final Appropriation is Line 25 Colum 3 Sch. C Special Road Fund (2024 Budgeted Special Road Expenses)
2	<b>\$0- Cash Reserve doesn't apply to Special Road Fund</b>
3	Add Line 1 and Line 2 of Schedule B and enter here.
4	Cash Available is Line 28 Column 2 Sch. C Road Fund (12/31/2023 Special Road Fund Balance)
5	Estimated Resources is Line 9 Column 3 Sch. C Special Road Fund (2024 Budgeted Special Road receipts)
6	Add Line 4 and Line 5 of Schedule B and enter here.
7, 8, & 9	<b>\$0-Special Road Funds are not considered in determining the budget of the amount to be levied (NDCC 57-15-19.3)</b>
	<b>**Remember that your General Fund Balance and Special Road Fund Balance added together should equal your TOTAL CASH BALANCE.</b>