

TOWNSHIP BUDGET TEMPLATE-INSTRUCTIONS-DETAIL

START WITH PAGE 2 SCHEDULE C- GENERAL FUND

Column 1	Use 2023 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 1/1/2023. If your Township only has ONE fund (NO SPECIAL ROAD FUND), it will also be your cash balance as of 1/1/2023.
Column 1 Line 28	This is your General Fund balance as of 12/31/2023. If your Township only has ONE fund (NO SPECIAL ROAD FUND), it will also be your cash balance as of 12/31/2023. This amount will also need to be transferred to Column 2 line 27 for 1/1/2024 General Fund balance.
Column 2	Use your budget submitted last year as a reference for 2024 information, although information may change based upon your current situation.
Column 2 Line 26	Column 2 line 9 (total projected receipts) minus Column 2 line 25 (total projected disbursements) = Receipts over (under) disbursements.
Column 2 Line 27	This 1/1/2024 General Fund balance should equal your 12/31/2023 General Fund balance.
Column 2 Line 28	12/31/2024 projected General Fund balance= 1/1/2024 General Fund balance plus 2024 projected receipts over (under) 2024 projected disbursements
Column 3	<i>This is your 2025 General Fund budget & will be used to determine your 2025 levy.</i> There is no need to fill in Column 3 line 1 Property Tax (XXXX).
Column 3 Line 9	Total budgeted receipts for 2025 (NOT including property tax)
Column 3 Line 25	Total budgeted expenses for 2025. Proceed to fill out the rest of column 3 as done on column 2. Column 2 Line 28 (12/31/24 Est. General Fund balance) will equal Column 3 Line 27 (1/1/25 Est. 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 (2025 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 (12/31/2024 projected General Fund balance)
Line 5	Estimated Resources is Line 9 from Sch C. Column 3 (2025 budgeted receipts)
Line 6	Add Line 4 and Line 5 of Schedule B and enter here.
Line 7	THIS IS YOUR 2025 LEVY CALCULATION! Line 3 minus line 6. If this amount is negative, then a levy is NOT required for your Township. Some possible reasons for a negative amount: (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 2024 or 2025, (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 Township annual meeting per NDCC 57-15-19.2 and CANNOT exceed a balance of \$500,000).
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 2025 LEVY REQUEST 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. (<i>This is different than a Special Road Fund per NDCC 57-15-19.2</i>)
	Add the General & Road Levies for Total Amount Levied. Enter total (in dollars) in narrative in "Certificate of Levy". Township Clerk must sign the levy request!
	If the total levy request exceeds \$100k, then a separate budget hearing must be set between September 7 and October 7, 2024. Circle YES / NO. Submit Budget hearing details to Co. Auditor by 8/10/2024.

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

Column 1	Use your 2023 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 1/1/2023. This should be separate from your General Fund.
Column 1 Line 28	This is your Special Road Fund balance as of 12/31/2023. This amount will need to be transferred to Column 2 line 27 for 1/1/2024 Special Road Fund balance. This amount CANNOT EXCEED \$500k .
Column 2	Use your budget submitted last year as a reference for 2024 information, although information may change based upon your current situation. Include any general fund transfers to special road fund that were approved at your 2024 Township Annual meeting.
Column 2 Line 26	Column 2 line 9 (total projected receipts) minus Column 2 line 25 (total projected disbursements)= Receipts over (under) disbursements.
Column 2 Line 27	This 1/1/2024 Special Road Fund balance should equal your 12/31/2023 Special Road Fund balance.
Column 2 Line 28	12/31/2024 Special Road Fund projected fund balance = 1/1/2024 Special Road Fund balance plus projected receipts over (under) projected disbursements- Column 2 line 26.
Column 3 Line 9	This is your 2025 Special Road Fund budgeted receipts. Include General Fund transfers approved at the 2024 Annual Township meeting.
Column 3 Line 25	This is your 2025 Special Road Fund budgeted expenses. Special Road Fund may be expended, at the option of the board of supervisors, for road construction, graveling, snow removal, or surfacing.
	Proceed to fill out the rest of column 3 as done on column 2. Column 2 Line 28 (12/31/24 Projected Special Road Fund balance) will equal Column 3 Line 27 (1/1/25 Projected Special Road Fund balance). This amount CANNOT EXCEED \$500k .

TRANSFER SPECIAL ROAD FUND INFORMATION TO SCHEDULE B COLUMN 2**Sch. B Col. 2****Line #****Instructions**

1	Final Appropriation is Line 25 Column 3 Sch. C Special Road Fund (2025 budgeted Special Road expenses)
2	\$0- Cash Reserve doesn't apply to Special Road Fund
3	Line 1
4	Cash Available is Line 28 Column 2 Sch. C Road Fund (12/31/2024 projected Special Road Fund balance)
5	Estimated Resources is Line 9 Column 3 Sch. C Special Road Fund (2025 budgeted Special Road receipts)
6	Add Line 4 and Line 5 of Schedule B and enter here.
7, 8, & 9	\$0-Special Road Funds are not considered in determining the budget of the amount to be levied (NDCC 57-15-19.3)
	<i>**Remember that your General Fund balance and Special Road Fund balance added together should equal your TOTAL CASH BALANCE.</i>