ANNUAL CITY BUDGET

CITY OF GILBY, NORTH DAKOTA

FOR THE YEAR ENDED DECEMBER 31, 2027

CONTENTS

CITY OF GILBY	Schedule A Page 1
Annual Budget for the Year Ended December 31, 2027	

CERTIFICATE OF LEVY

COUNTY AUDITOR

COUNTY OF GRAND FORKS

You are hereby notified on the 5 day of August, 2026, the governing body of the City of Gilby, North Dakota, levied a tax of $16,675.00 , upon all the taxable property in the City for the calendar year ended December 31, 2027, which levy is itemized as follows:

CODE	FUND	AMOUNT LEVIED
100	General Fund - Schedule B - Page 1, Line 9	16675.00
200	SPECIAL REVENUE FUNDS: - Schedule C - Page 1, Line 9	
202	Social Security	
300	DEBT SERVICE FUNDS: - Schedule D - Page 1, Line 9	
	TOTAL AMOUNT LEVIED	16675.00

You will duly enter tax upon the County tax list for collection upon the taxable property of the CITY of Gilby, North Dakota, for the ensuing year. Dated at Gilby, North Dakota this 5th day of August, 2026.

Michael W Bird

City Auditor

CITY OF GILBY			Schedule B Page 1
Annual Budget for the Year Ended December 31, 2027			

GENERAL FUND

APPROPRIATION AND CASH RESERVE			
1.	a. Final Appropriation, Sch. B, Page 4, Line 43	51765.00	
	b. Budgeted Transfers Out, Sch. B, Page 4, Line 47		
	c. Total Appropriation - Line a plus Line b		51765.00
2.	Cash Reserve (Note 1)		
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		51765.00
RESOURCES AND AMOUNT LEVIED			
4.	Cash and Investment (Estimated)-December 31, 2026		148065.00
5.	a. Estimated Revenue - Sch. B, Page 2, Line 24	49625.00	
	b. Estimated Transfers In, Sch. B, Page 4, Line 46		
	c. Total Estimated Revenue and Transfers In Line a plus Line b		49625.00
6.	TOTAL RESOURCES - Line 4 plus Line 5c		197690.00
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		

Note 1 - Not to exceed 75% of the appropriation other than for debt retirement and appropriation financed from Bond Sources.

CITY OF GILBY				Schedule B Page 2	
Annual Budget for the Year Ended December 31, 2027					
GENERAL FUND					
ACCOUNT NUMBER	REVENUES	**Actual Revenues 2025**	**Estimated Revenues 2026**	**Estimated Revenues 2027**	
3100	**Taxes**				
3110	General Property Taxes	11445.39	8000.00	XXXXXXXXX	1
3170	Estate Taxes				2
3190	Penalty and Interest				3
	Primary Residence Credit	3170.14	7600.00		4
	Total Taxes	14615.53	15600.00	16000.00	5
3200	**Licenses, Permits, and Fees**				
3211	Beer and Liquor Licenses	1000.00	1000.00	1000.00	6
					7
					8
	Total Licenses, Permits and Fees	1000.00	1000.00	1000.00	9
3300	**Intergovernmental Revenue**				
3351	State Aid Distribution	24754.11	23500.00	24500.00	10
3352	Cigarette Tax	353.86	350.00	350.00	11
	Veterans/Homestead Credits	1556.69	1885.00	1900.00	12
	Muni. Infra.	35875.57			13
	FlexTrCc	5164.59	1565.00	1600.00	14
	Total Intergovernmental Revenue	67704.82	27300.00	28350.00	15
3400	**Charges for Services**				
	Mowing	380.91	600.00	500.00	16
3500	**Fines and Forfeits**				
					17
3600	**Miscellaneous Revenue**				
3610	Interest Income	80.89	70.00	75.00	18
3620	Misc. Income	561.00	1000.00	1000.00	19
	Mosquito Spraying	728.61	900.00	900.00	20
	Penalities	264.58	200.00	300.00	21
	Coke Machine/sales	2698.80	1000.00	1500.00	22
	Total Miscellaneous Revenue	4333.88	3170.00	3775.00	23
	TOTALS/REVENUES	88035.14	47670.00	49625.00	24

CITY OF GILBY					Schedule B Page 3	
Annual Budget for the Year Ended December 31, 2027						
			GENERAL FUND			
ACCOUNT NUMBER	EXPENDITURES	**Actual Expenditures 2025**	**Estimated Expenditures 2026**	**Requested 2027**	**Final Appropriation 2027**	
4100	**General Government**					
4110	Governing Board	1440.64	1920.00	1920.00	1920.00	1
4120	Municipal Judge					2
4131	Mayor	600.27	775.00	775.00	775.00	3
						4
	City Maint.	4248.10	4250.00	4250.00	4250.00	5
4141	Auditor	3947.96	3950.00	3950.00	3950.00	6
4143	City Attorney		500.00	500.00	500.00	7
4144	Assessor	432.45	455.00	455.00	455.00	8
	Annual Financial		500.00	500.00	500.00	9
4160	Buildings and Grounds					10
4170	Elections					11
	SS/Medicare	1696.06	1700.00	1700.00	1700.00	12
	Dues/Premits	320.00	1000.00	1000.00	1000.00	13
	Workforce Safety	250.00	250.00	250.00	250.00	14
	Insurance	1845.00	1900.00	1900.00	1900.00	15
	Publications/Website	348.00	400.00	700.00	700.00	16
	Old Community Center	23374.61	2200.00	5000.00	5000.00	17
	Bank Charges	52.47				18
	City Mowing	6775.00	4000.00	6000.00	6000.00	19
	Office Supplies	2627.91	3000.00	3000.00	3000.00	20
	Postage	413.70	450.00	450.00	450.00	21
	City Generator/Old Center		500.00	500.00	500.00	22
	Mosquito Expense		250.00	400.00	400.00	23
	Locating Expense	50.00	15.00	15.00	15.00	24
	Misc.	4290.88	1500.00	1500.00	1500.00	25
	Tractor Fuel/Lease	5923.04	7000.00	7000.00	7000.00	26
	TOTAL GENERAL GOV'T	58636.09	36515.00	41765.00	41765.00	27

CITY OF GILBY				Schedule B Page 4		
Annual Budget for the Year Ended December 31, 2027						

GENERAL FUND

ACCOUNT NUMBER	EXPENDITURES	Actual Expenditures 2025	Estimated Expenditures 2026	Requested 2027	Final Appropriation 2027	
4200	**Public Safety**					
4210	Police Department					28
4220	Fire Department					29
						30
						31
						32
	Total Public Safety					33
4300	**Highways & Public Improv.**					
	Muni. Infra./ ND State					34
	Chip Seal/Main Ave.	31263.80				35
	Alley Improvements			5000.00	5000.00	36
	Total Highways & Public Impr	31263.80				37
4400	**Health & Welfare**					
						38
4500	**Culture and Recreation**					
	Park Improvements			5000.00	5000.00	39
	Other					
						40
						41
						42
	TOTALS/EXPEND.-APPROP.	89899.89	36515.00	51765.00	51765.00	43
	Revenue Over (Under) Expend.	-1864.75	11155.00	-2140.00	-2140.00	44
	Balance - January 1	91432.69	89567.94	100722.94	100722.94	45
3999	Transfers In					46
4999	Transfers Out					47
	Balance - December 31	89567.94	100722.94	98582.94	98582.94	48

* Not required since this amount does not include the requested tax levy.

CITY OF GILBY	Schedule C Page 2
Annual Budget for the Year Ended December 31, 2027	

SPECIAL REVENUE FUNDS

COMMUNITY CENTER Fund

ACCOUNT NUMBER	REVENUES	Actual Revenue 2025	Estimated Revenue 2026	Estimated Revenue 2027	
3100	**Taxes**				
3110	General Property Taxes			XXXXXXXXX	1
3190	Interest and Penalty				2
3610	Interest Income				3
	SALES/GILBY GRIND	13543.82	11000.00	11000.00	4
	DONATIOS/RENT	1027.50	1200.00	1500.00	5
	MISC. INCOME	29.28	200.00	300.00	6
	TOTALS/REVENUES	14600.60	12400.00	12800.00	7

ACCOUNT NUMBER	EXPENDITURES	Actual Expend. 2025	Estimated Expend. 2026	Requested 2027	Final Approp. 2027	
	UTILITIES	4451.25	2800.00	2800.00	2800.00	8
	REPAIRS	601.92	500.00	500.00	500.00	9
	SUPPLIES	9700.25	7200.00	7200.00	7200.00	10
	SALES TAX//LICENSE	1137.47	1100.00	1100.00	1100.00	11
	MISC. EXPENSE	30.00	100.00	250.00	250.00	12
	TOTALS/EXPEND.-APPROP.	15920.89	11700.00	11850.00	11850.00	13
	Revenues Over (Under) Expend.	-1320.29	700.00	950.00	950.00	14
	Balance - January 1	24447.66	23127.37	23827.37	23827.37	15
3999	Transfers In					16
4999	Transfers Out					17
	Balance - December 31	23127.37	23827.37	24777.37	24777.37	8+

* Not required since this amount does not include the requested tax levy.

CITY OF
GILBY

Schedule C
Page 2

Annual Budget for the Year Ended December 31, 2027

SPECIAL REVENUE FUNDS

SANITATION Fund

ACCOUNT NUMBER	REVENUES	Actual Revenue 2025	Estimated Revenue 2026	Estimated Revenue 2027	
3100	**Taxes**				
3110	General Property Taxes			XXXXXXXXXX	1
3190	Interest and Penalty				2
3610	Interest Income				3
	GARBAGE INCOME	44452.72	53000.00	53000.00	4
	RECYCLING INCOME	7461.82	8500.00	8500.00	5
					6
	TOTALS/REVENUES	51914.54	61500.00	61500.00	7

ACCOUNT NUMBER	EXPENDITURES	Actual Expend. 2025	Estimated Expend. 2026	Requested 2027	Final Approp. 2027	
	GARBAGE PICKUP	48676.88	48000.00	49000.00	49000.00	8
	RECYCLING PICKUP	8479.26	8400.00	8400.00	8400.00	9
						10
						11
						12
	TOTALS/EXPEND.-APPROP.	57156.14	56400.00	57400.00	57400.00	13
	Revenues Over (Under) Expend.	-5241.6	5100.00	4100.00	4100.00	14
	Balance - January 1	-22084.22	-27325.82	-22225.82	-22225.82	15
3999	Transfers In					16
4999	Transfers Out					17
	Balance - December 31	-27325.82	-22225.82	-18125.82	-18125.82	8+

* Not required since this amount does not include the requested tax levy.

CITY OF GILBY	Schedule C Page 2
Annual Budget for the Year Ended December 31, 2027	

SPECIAL REVENUE FUNDS

SEWER Fund

ACCOUNT NUMBER	REVENUES	Actual Revenue 2025	Estimated Revenue 2026	Estimated Revenue 2027	
3100	**Taxes**				
3110	General Property Taxes			XXXXXXXXXX	1
3190	Interest and Penalty				2
3610	Interest Income				3
	SEWER INCOME	9937.83	12000.00	12000.00	4
					5
					6
	TOTALS/REVENUES	9937.83	12000.00	12000.00	7

ACCOUNT NUMBER	EXPENDITURES	Actual Expend. 2025	Estimated Expend. 2026	Requested 2027	Final Approp. 2027	
	UTILITIES	1401.55	2000.00	2000.00	2000.00	8
	REPAIRS	753.50	500.00	500.00	500.00	9
	FUEL	189.18	250.00	250.00	250.00	10
						11
						12
	TOTALS/EXPEND.-APPROP.	2344.23	2750.00	2750.00	2750.00	13
	Revenues Over (Under) Expend.	7593.6	9250.00	9250.00	9250.00	14
	Balance - January 1	-46833.65	-39240.05	-29990.00	-29990.00	15
3999	Transfers In					16
4999	Transfers Out					17
	Balance - December 31	-39240.05	-29990.00	-20740.00	-20740.00	8+

* Not required since this amount does not include the requested tax levy.

CITY OF GILBY						Schedule C Page 2
Annual Budget for the Year Ended December 31, 2027						

SPECIAL REVENUE FUNDS

CITY STREETS Fund

ACCOUNT NUMBER	REVENUES	Actual Revenue 2025	Estimated Revenue 2026	Estimated Revenue 2027	
3100	**Taxes**				
3110	General Property Taxes			XXXXXXXXXX	1
3190	Interest and Penalty				2
3610	Interest Income				3
	STATE HIGHWAY TAX	16078.23	17000.00	17000.00	4
	Muni Infra/ND State				5
					6
	TOTALS/REVENUES	16078.23	17000.00	17000.00	7

ACCOUNT NUMBER	EXPENDITURES	Actual Expend. 2025	Estimated Expend. 2026	Requested 2027	Final Approp. 2027	
	STREET LIGHTS	6048.48	6100.00	6500.00	6500.00	8
	.REPAIRS		2000.00	2500.00	2500.00	9
	SNOW CONTRACT/REMOVAL	2929.00	4200.00	4200.00	4200.00	10
	LOAN PYMT/BANK ND	16008.40	16008.00	16010.00	16010.00	11
						12
	TOTALS/EXPEND.-APPROP.	24985.88	28308.00	29210.00	29210.00	13
	Revenues Over (Under) Expend.	-8907.65	-11308.00	-12210.00	-12210.00	14
	Balance - January 1	110842.57	101934.92	90626.92	90626.92	15
3999	Transfers In					16
4999	Transfers Out					17
	Balance - December 31	101934.92	90626.92	78416.92	78416.92	18

* Not required since this amount does not include the requested tax levy.