



## Required Budget Worksheet

### Municipalities, Counties, and Metropolitans

The following tables prompt basic information central to our Office’s review and analysis of your budget. **This worksheet is required for all budget submissions.**

#### Step 1: Entity Name and Budget Year

Enter Entity Name →

Enter Budget Year →

#### Step 2: FUND and CASH Balances – Governmental (Non-Utility) Funds

1. Enter estimated beginning unrestricted fund and cash balances for all budgeted governmental (non-utility) funds for the beginning of the budget **Fiscal Year 2027**.
  - *Unrestricted Fund Balance = Committed + Assigned + Unassigned Fund Balance*
  - *Unrestricted cash includes cash resources not restricted for a specific purpose. For example, checking and saving accounts, investments, LGIP, etc.*

<i>How to Calculate Beginning Unrestricted Fund Balance</i>	<i>How to Calculate Beginning Unrestricted Cash</i>
<ol style="list-style-type: none"> <li>a. <i>Begin:</i> Obtain ending unrestricted fund balance (committed + assigned + unassigned) from most recent audit.</li> <li>b. <i>Add:</i> Estimated revenue received through the end of the current fiscal year.</li> <li>c. <i>Subtract:</i> Estimated expenditures incurred through the end of the current fiscal year.</li> <li>d. <i>Adjust:</i> Be sure to adjust for any restricted items.</li> </ol>	<ol style="list-style-type: none"> <li>a. <i>Begin:</i> Obtain the most recent <b>reconciled</b> cash balance from your accounting system.</li> <li>b. <i>Subtract:</i> Restricted cash from obtained amount.</li> <li>c. <i>Add:</i> Estimated unrestricted cash receipts through the end of the current fiscal year.</li> <li>d. <i>Subtract:</i> Estimated unrestricted cash disbursements through the end of the current fiscal year.</li> <li>e. <i>Add:</i> Unrestricted savings and investments.</li> </ol>

Name of Governmental (Non-Utility) Fund (General, Debt Service, etc.)	Estimated Beginning Unrestricted Fund Balance	Estimated Beginning Unrestricted Cash Balance

**More space for additional entries is provided on the next page. →**







