

FISCAL YEAR 2025 ANNUAL MEETING - ROLAND TOWNSHIP, March 16, 2026

• **CLERK** opens meeting – Pledge to the Flag; Introductions; Reminder of Voting Eligibility; Call for Election of **Moderator** to preside over the remainder of the meeting.

• **AGENDA with Moderator:**

1. **Minutes** of Fiscal Year 2024 Annual Meeting held Mar 18, 2025 (Approve as read or as printed).
2. **Treasurer's Report:** "2025 Actual" + "2025-26 Budget" Columns; Uncollected Taxes Report; Zoning Report.
3. **Proposed Budget:** "Proposed 2027" Column – Discuss & **Vote on Levy of \$226,550 or \$ _____**
4. Call for **Nominations/Volunteers** for **3 Election Judges** (Moderator is **Inspector**, Clerk is **Clerk**).
5. Call for **Nominations** for **2 Supervisor** for 3-year terms (Mike Hall, Vern Jacobson incumbents).
Per NDCC, Board positions are voted on by WRITTEN BALLOT to allow for accurate count and write-in votes.
6. **Old Business:**
7. **New Business:**
 1. Weed Board Contact/\$150 mileage reimbursement (Matt Roland – is willing to continue)
 2. ND Legislature allows \$100/day, up to \$4,000/annual with electors approval each year (on written ballot) for Supervisors/Clerk
 3. Announce ID Requirement for Voting (Name, Residential Address, Date of Birth)
 4. Candidate Presentations
 5. Announce meeting of Board to Re-organize following election results.
 6. Open for Questions or Comments

• **OPEN POLLS** – Allow time for all eligible voters present to vote, then **ANNOUNCE CLOSE OF VOTING**

[Moderator initials ballots and with Clerk signs in voters; Judges deposit ballots; all 5 count the ballots in public]

• **MODERATOR ANNOUNCES VOTE RESULTS.**

• **CLOSE** Annual Meeting

CLERK opens Board REORGANIZATION MEETING to elect chairman, vice chairman, and road overseer; sign paperwork, set meeting schedule.

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2025 Township Financial Report Narrative, per GASB34 Reporting Requirements

January 1, 2025, began with a carry-over of **\$563,896**, with funds assigned to Cabin Roads, Rural Roads, General and Zoning Funds, plus the Paving Specials Bond Fund.

Income outside of Paving Specials totaled **\$291,667**. Collection through the County totaled **\$257,537**, with a portion of levied dollars still due; State Aid came in higher and Township Road Miles as anticipated. Interest income was substantially higher and Zoning income higher as well, but not equivalent to zoning expense.

Expenses stayed well below income due to budgeting for road funds to be set aside for future projects. Board Salaries were over budget due to final delayed payments on the allowed increase from 2023 for board wages; the budgeted amount should remain adequate. Roadwork and snow removal costs are difficult to predict, and budgeted amounts are intended to allow excess amounts to be set aside. Township expense of **\$167,849** allows carryover of **\$683,896** divided into Cabin and Rural Road Funds as well as General and Zoning Funds to start the year.

Cabin Road Paving Project Fund: 2025 Paving Specials paid in totaled **\$160,396**, which covered the Principal and Interest payments of **\$157,521**. However, the year began with a negative balance of **-\$35,183** due to lower 2024 payments received. Initial project payments of **\$25,539** were determined to be more applicable to the Cabin Road Fund so were moved out of the Bond Fund, reducing the negative end of year balance to **-\$6,769**. The current Bond Principal Balance is **\$352,180** and is due for payoff in May 2029. Paving Specials remain on the applicable tax bills until they are paid off in full.

Proposed 2027 Budget: The 2026 Beginning Balance plus Expected Income less Expense and Fund Transfers result in a zero balance to begin 2027. Board suggests no change to Income and Expense amounts, leaving the requested Levy at **\$226,550** for 2027. The 2026 mill rate is 12.59; 18 mills are allowed if needed to meet the budget.