**NORTH DAKOTA BUDGETING LAWS**

**DISCLAIMER:** The following is a non-exclusive list of North Dakota Century Codes surrounding the budgeting process for various political subdivisions within the State of North Dakota. The Office of the State Auditor does not provide a legal opinion on any of the items below. Please consult with your legal counsel on laws that affect your organization. The below information is for informational purposes only.

**COUNTIES**

N.D.C.C. Chapter 11-23

N.D.C.C. 57-15-01.1

N.D.C.C. 57-15-05

N.D.C.C. 57-15-27

N.D.C.C. 57-15-31

**CITIES**

N.D.C.C. Chapter 40-40

N.D.C.C. 57-15-07

N.D.C.C. 57-15-27

N.D.C.C. 57-15-31

**PARK DISTRICTS**

N.D.C.C. Chapter 40-40

N.D.C.C. 57-15-11

N.D.C.C. 57-15-27

N.D.C.C. 57-15-31

**SCHOOL DISTRICTS**

N.D.C.C. 15.1-09-33(32)

N.D.C.C. 57-15-13

N.D.C.C. 57-15-31

NOTE: DPI provides a budgeting form (SFN 9149) for school districts within the state.

**WATER RESOURCE DISTRICTS**

N.D.C.C. 61-16-06

**RURAL FIRE PROTECTION DISTRICTS**

N.D.C.C. 18-10-07

**RURAL AMBULANCE SERVICE DISTRICTS**

N.D.C.C. 11-28.3-09

**SOIL CONSERVATION SERVICE DISTRICTS**

N.D.C.C. 4.1-20-24(1)(q)

**OTHER ENTITIES**

Please see your entities section of North Dakota Century Code along with N.D.C.C. Chapter 57-15

**HELPFUL LINKS**

Budget form templates for Counties, Cities, Park Districts and Other Subdivisions can be found on our website at:

[**https://www.nd.gov/auditor/forms**](https://www.nd.gov/auditor/forms)