**Town of [Town Name]** **Budget Year [Fiscal Year]**

**Revenue**

* **Property Taxes:** [Estimated amount based on tax rate and property valuations]
* **Sales Taxes:** [Estimated amount based on sales tax rate and projected sales]
* **Intergovernmental Revenue:**
  + State Grants: [List specific grants and amounts]
  + Federal Grants: [List specific grants and amounts]
* **Fees and Charges:**
  + Building Permits: [Estimated amount]
  + Parks & Recreation Fees: [Estimated amount]
  + Utility Fees (water, sewer, etc.): [Estimated amount]
* **Other Revenue:**
  + Licenses and Permits: [Estimated amount]
  + Fines: [Estimated amount]
  + Interest Income: [Estimated amount]

**Total Revenue:** [Sum of all revenue sources]

**Expenditures**

* **General Government**
  + Salaries & Benefits (Mayor, Council, Administration): [Estimated amount]
  + Supplies & Materials: [Estimated amount]
  + Professional Services: [Estimated amount]
* **Public Safety**
  + Police: [Salaries, benefits, equipment, etc.]
  + Fire: [Salaries, benefits, equipment, etc.]
  + Emergency Management: [Salaries, benefits, equipment, etc.]
* **Public Works**
  + Streets & Roads: [Maintenance, repairs, construction]
  + Sanitation: [Trash collection, recycling]
  + Parks & Recreation: [Maintenance, programs]
* **Utilities** (if applicable)
  + Water: [Operations, maintenance, capital improvements]
  + Sewer: [Operations, maintenance, capital improvements]
* **Debt Service**
  + Bond Payments (principal & interest): [List outstanding bonds and payments]
* **Other Expenditures**
  + Contingency Fund: [Amount set aside for unforeseen expenses]

**Total Expenditures:** [Sum of all expenditures]

**Budget Summary**

* **Total Revenue:** [Repeat total revenue figure]
* **Total Expenditures:** [Repeat total expense figure]
* **Surplus/Deficit:** [Total Revenue] - [Total Expenditures]

**Notes:**

* **Budget Process:** You can add a section describing the budgeting process in your local government, including key dates, public hearing requirements, etc.
* **Explanatory Notes:** Consider adding explanatory notes to each line item for further clarification and to justify certain amounts.
* **Capital Improvements:** Depending on your budgeting approach, you may have a separate Capital Improvements Budget that outlines major projects (new facilities, major equipment purchases, etc.).

**Important Considerations**

* **Accuracy:** The sample budget format focuses on major categories. Your specific budget document will likely be much more detailed. Strive for the highest level of accuracy possible in your revenue and expenditure estimates.
* **Balance:** A balanced budget is the goal, where revenue equals or exceeds expenses.
* **Transparency:** Budgets are public documents, so clarity and ease of understanding are crucial.
* **Flexibility:** Unexpected circumstances arise, so a degree of flexibility should be built into a budget.

**Resources**

* **Government Finance Officers Association (GFOA):** They offer excellent resources and best practices in government budgeting (<https://www.gfoa.org/>)
* **Your state's municipal league or association:** They may have specific guidelines and templates for your region.

**Please note:** Local government budgeting regulations and practices vary across states and municipalities. Always consult your governing statutes and consult financial professionals as needed.