

**MONTANA DEPARTMENT OF ADMINISTRATION  
STATE ACCOUNTING BUREAU - LOCAL GOVERNMENT SERVICES SECTION**

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Mitchell Building Room 270, PO Box 200547, Helena, Montana 59620-0547  
Phone (406) 444-9101

**MONTANA  
CITY/TOWN/COUNTY  
FINAL  
BUDGET DOCUMENT**



**Fiscal Year ended June 30, 2019**

**Town of Froid**

Form Prescribed by Department of Administration  
Local Government Services  
Montana Budgetary, Accounting, and Reporting System

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MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT  
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## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal year end 2019, was prepared according to law and adopted by the Town Council on August 29, 2018; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed Shirley Crain Date 8-29-2018  
Mayor

**Town of Froid**

**RESOLUTION NO. 2018-4**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING  
THE MUNICIPAL BUDGET FOR FISCAL YEAR 2018-2019.**

**WHEREAS;** the Municipal Budget Law contained in MCA 7-6-4036 provides for the fixing of various tax levies to raise funds sufficient to meet said expenditures authorized in the budget, and

**WHEREAS;** the Montana Department of Revenue is required to certify to the Town Council the value of a mill for the Town of Froid under Section MCA section 15-10-202 and

**WHEREAS;** pursuant to Sections 7-6-4024, MCA, the Town Council of the Town of Froid, Montana held a public hearing on August 29, 2018 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2018-2019 as required by law, and

**WHEREAS;** "Attachment A" is a summary of the FY 2018-2019 Municipal Budget, and the "Predicted Revenue" and "Appropriations/Expenses" columns of 'Attachment A' shall be the adopted budget, with the detailed budget for each fund to be used as a management guide, and

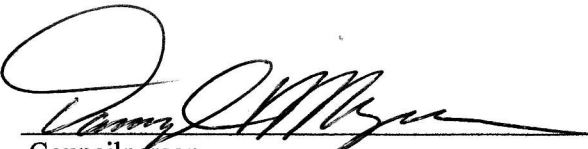
**WHEREAS;** the Town of Froid desires to authorize the Town Council and Mayor authority to reallocate expenditures between account and object lines within individual funds of the detailed FY 2018-2019 Budget as per MCA 7-6-4031 and


**WHEREAS;** this resolution shall be incorporated by reference into the minutes of a regularly scheduled and duly noticed Town Council meeting.

**NOW THEREFORE BE IT RESOLVED** by the Froid Town Council that the FY 2018-2019 Municipal Budget be approved and adopted as per FY 2018-2019 Budget Summary "Attachment A", and that checks/warrants be issued in accordance with the laws appertaining thereto.

**PASSED AND APPROVED** by the Town Council of the Town of Froid, effective July 1, 2018.

  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Attested by: Clerk/treasurer



## 2018 Certified Taxable Valuation Information

(15-10-202, MCA)

Roosevelt County

TOWN OF FROID

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2018 Total Market Value <sup>1</sup> .....	\$	11,666,624
2. 2018 Total Taxable Value <sup>2</sup> .....	\$	207,404
3. 2018 Taxable Value of Newly Taxable Property .....	\$	3,196
4. 2018 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	207,404
5. 2018 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2) .....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Tom Nichols

Date 8/1/2018

<sup>1</sup>Market value does not include class 1 and class 2 value

<sup>2</sup>Taxable value is calculated after abatements have been applied

<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts

<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

### For Information Purposes Only

2018 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

**GENERAL STATISTICAL INFORMATION**  
**PLEASE COMPLETE APPLICABLE SECTION**

**Counties**

CLASS OF COUNTY	
COUNTY SEAT	
YEAR ORGANIZED	
REGISTERED VOTERS	
AREA (SQ. MILES)	
COURTHOUSE ELEVATION	
INCORPORATED CITIES	
<hr/>	
INCORPORATED TOWNS	
<hr/>	
POPULATION OF COUNTY	
FORM OF GOVERNMENT	
NUMBER OF EMPLOYEES (ELECTED)	
NUMBER OF EMPLOYEES (NON-ELECTED)	

**Cities/Towns**

CLASS OF CITY/TOWN	Town
COUNTY LOCATED IN	Roosevelt
YEAR ORGANIZED	1910
REGISTERED VOTERS	
AREA (SQ. MILES)	
POPULATION OF CITY/TOWN	185
FORM OF GOVERNMENT	Com-Ex
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	2
MILES OF STREETS AND ALLEYS	6.538
MUNICIPAL WATER	
NUMBER OF CONSUMERS	152
WATER RATE PER 1,000 GALLONS	Flat-\$38.70+\$4.01/1000 gallons
SEWER RATES	\$40.00

# OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Sheri Crain	2021
Council/Commission	Dan Mogen	2021
	Dan Kjelshus	2021
	Gale Strandlund	2019
	Gregg Labatte	2019
City Manager		
Administrative Assistant		
Attorney	Laura Christoffersen	
Chief of Police		
Clerk		
Clerk/Treasurer	LeAnn Johnson	
Finance Director		
City Judge		
Treasurer		
Public Works Director	Odean Kilsdonk	



## Town of Froid

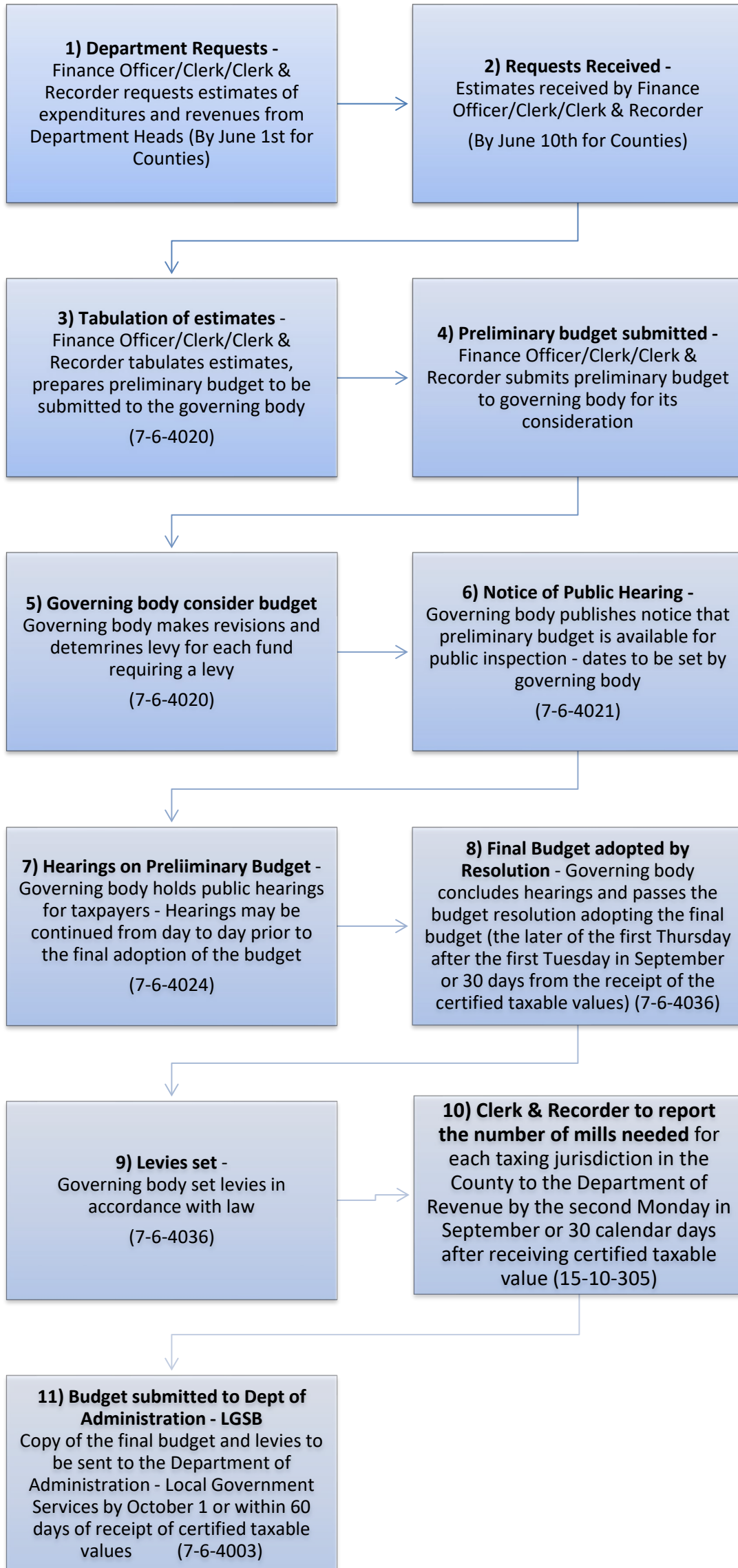
**SCHEDULE OF PERSONNEL LEVELS**  
**OPERATING FUNDS**  
**ELECTIVE AND NON-ELECTIVE EMPLOYEES**

FUND	____FY PERMANENT FULL-TIME EMPLOYEES	____FY PERMANENT FULL-TIME EMPLOYEES	____FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General				0.5
Airport				
Library				
Ambulance				
Cemetery				
Planning				
Water				0.25
Sewer				0.25
Solid Waste				
Gas/Electric				
Total City/Town Employees	0	0	0	1

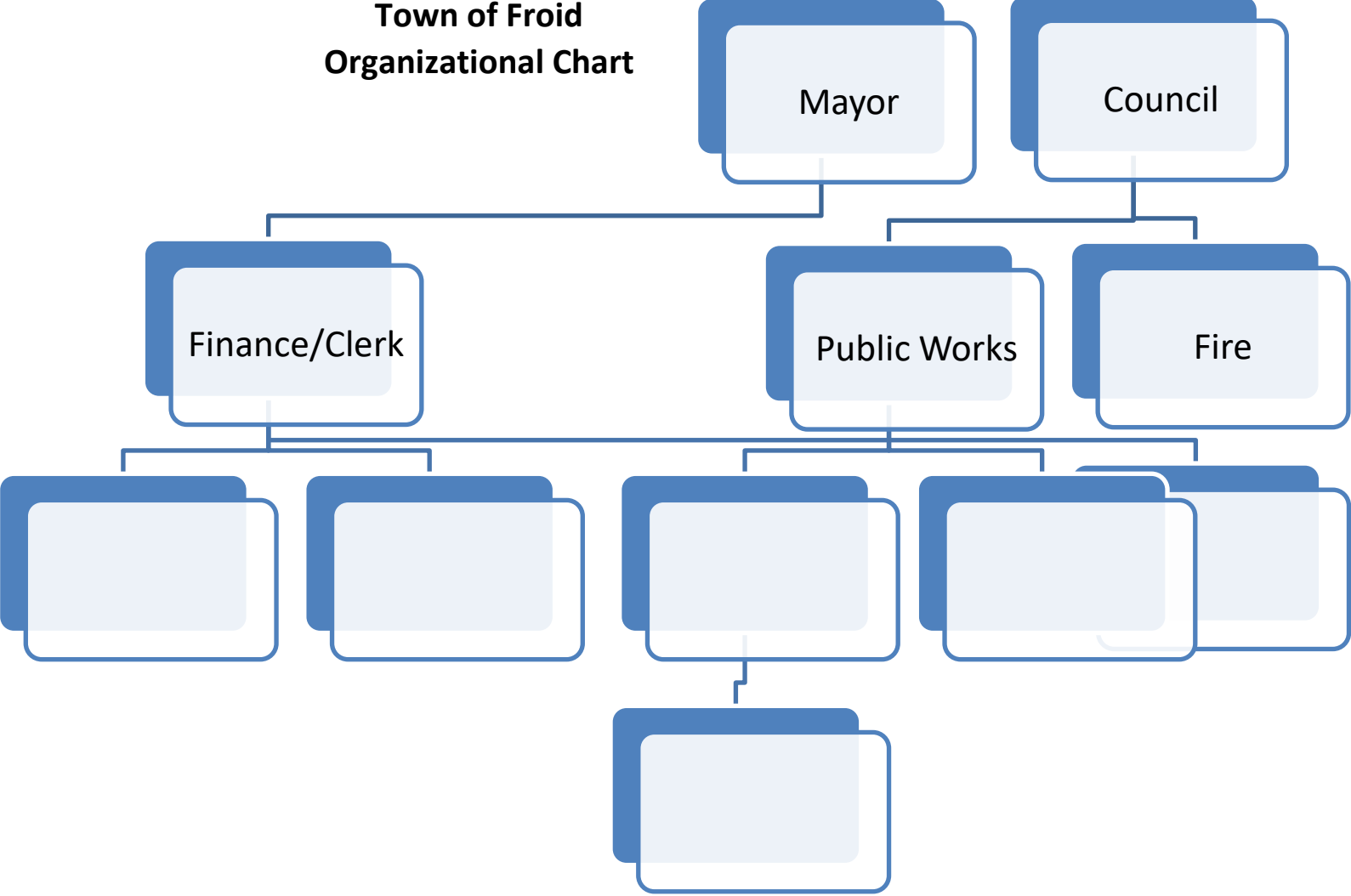
Note: Do not include any employee who is not employed directly by the entity.

# Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA



**Town of Froid  
Organizational Chart**



Town of Froid

Taxable Valuation/Mill Levy

Ten-Year History and Analysis

NOTE: The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA

If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.

Analyses contained in this report do not include voted or permissive levies. Voted and/or permissive mills levied in the current year are listed below.

FISCAL YEAR	ENTITY-WIDE TAXABLE VAULATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget-page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is not cumulative - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2009-2010	110,548		190.23	190.23	
2010 - 2011	110,589	0.04%	190.00	190.00	
2011 - 2012	106,972	-3.27%	207.62	207.62	
2012 - 2013	114,404	6.95%	209.29	209.29	
2013 - 2014	112,991	-1.24%	228.21	228.21	
2014 - 2015	127,953	13.24%	220.58	220.58	
2015 - 2016	187,670	46.67%	159.62	159.62	
2016 - 2017	201,177	7.20%	162.49	162.49	
2017 - 2018	215,704	7.22%	158.76	158.76	0.00
2018 - 2019	207,404	-3.85%	169.07	169.07	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VAULATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2009-2010					
2010 - 2011		#DIV/0!			
2011 - 2012		#DIV/0!			
2012 - 2013		#DIV/0!			
2013 - 2014		#DIV/0!			
2014 - 2015		#DIV/0!			
2015 - 2016		#DIV/0!			
2016 - 2017		#DIV/0!			
2017 - 2018		#DIV/0!			0.00
2018 - 2019		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
-------------	------------------------

# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2019

Town of Froid

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <b>ACTUALLY assessed in the prior year</b> (from Prior Year's form Line 17)	\$ 34,245	\$ 34,245
(2)	Add: Current year inflation adjustment @ 0.82%		\$ 281
(3)	Subtract: Ad valorem tax revenue <b>ACTUALLY assessed in the prior year</b> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -	\$ -
(4)	Adjusted ad valorem tax revenue		\$ 34,526
<b>= (1) + (2) + (3)</b>			
<b>ENTERING TAXABLE VALUES</b>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 207,404	\$ 207,404
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ -	\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 207,404
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (3,196)	\$ (3,196)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	\$ -	\$ -
(10)	Adjusted Taxable value per mill		\$ 204,208
<b>= (7) + (8) + (9)</b>			
(11)	CURRENT YEAR calculated mill levy		169.07
<b>= (4) / (10)</b>			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 35,066
<b>= (7) x (11)</b>			
<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		169.07
<b>= (11) + (13)</b>			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 35,066
<b>= (7) x (14)</b>			
<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	169.07	169.07
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 35,066
<b>= (7) x (16)</b>			
<b>RECAPITULATION OF ACTUAL:</b>			
(18)	Ad valorem tax revenue actually assessed		\$ 34,526
<b>= (10) x (16)</b>			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 540
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 35,066
<b>= (18) + (19) + (20)</b>			
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00
<b>= (14) - (16)</b>			

**A. General Fund**

**Fund #1000**

**Revenue by Source**

**Expenditure Summary by  
Function, Activity and Object**

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
310000	TAX REVENUES (Do not include Ad Valorem-Mill Levy)		
312000	Penalty and Interest on Delinquent Taxes	162	50
314140	*Local Option Tax (1/2%)	3,207	2,000
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	3,369	2,050
320000	<u>Licenses and Permits</u>		
322000	<u>Business Licenses</u>		
10	Alcohol Beverage (Liquor/Beer/Wine)		
20	General/Professional and Occupational		
323000	<u>Non-Business Licenses and Permits</u>		
10	Building Permits		
30	Animal Licenses		
40	Concealed Weapon Permits		
50	Other Miscellaneous Permits		
SUBTOTAL	.....	0	0
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
331000	<u>Federal Grants (List and Describe)</u>		
333000	<u>Federal Payments in Lieu of Taxes</u>		
20	Taylor Grazing		
40	Payments in Lieu (P.I.L.T.)		
70	Refuge Revenue Sharing		
334000	<u>State Grants (List and Describe)</u>		
	DHHS-Grant for Council on Aging	500	0
335000	<u>State Shared Revenues</u>		
25	Drivers' License Reinstatements		
60	Coal Tax Apportionment		
65	Oil and Gas Production Tax		
80	911 Emergency Number		
95	District Court Reimbursement		
100	Bed Tax Apportionment		
110	Live Card Game Table Permits		
120	Gambling Machine Permits	1,075	1,000
210	Personal Property Tax Reimbursement		
230	State Entitlement Share	23,787	24,240

\*NOTE: Can be used for any purpose as designated by governing body.

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
330000	INTERGOVERNMENTAL REVENUES - cont.		
338000	Local Shared Revenues		
SUBTOTAL	.....	25,362	25,240
340000	CHARGES FOR SERVICES		
341000	General Government		
10	Miscellaneous Collections		
20	Attorney Fees		
41	Clerk and Recorder Fees		
42	Election Fees		
50	District Court Clerk's Fees		
60	Treasurer's Fees (5% New, GVW, etc.)		
70	Planning Board Fees		
342000	Public Safety		
11	Sheriff's Fees		
12	Board of Prisoners		
20	Fire Protection Fees		
50	Emergency Services		
343000	Public Works (List)		
10	Street and Roadway Charges		
23	Bulk Water Sales	4,952	3,000
343060	Airport Revenue		
343300	Miscellaneous Charges for Services		
10	Cemetery Charges		
20	Sale of Cemetery Plots		
30	Grave Permits		
40	Opening and Closing Charges		
50	Perpetual Care Charges		
60	Weed Control Charges		
344000	Public Health Charges		
346000	Culture and Recreation		
10	Auditorium Use Fees		
20	Golf Fees		
30	Swimming Pool Fees		
40	Camping Facilities Fees		
70	Library Collections		
100	Fair Revenues		
200	Civic Center Revenues	3,805	2,200
SUBTOTAL	.....	8,757	5,200



GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
350000	<u>FINES AND FORFEITURES</u>		
351010	<u>Justice Court</u>		
11	50% Share of Fines	150	15
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	150	15
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other	439	0
365000	Contributions/Donations	115	45
20	Nyquist Foundation Grant	2,000	0
SUBTOTAL	.....	2,554	45
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	138	125
372000	Royalties		
SUBTOTAL	.....	138	125
380000	<u>OTHER FINANCING SOURCES</u>		
381000	<u>Proceeds of General Long-Term Debt</u>		
50	Inception of Capital Lease Agreement		
70	Proceeds from Notes/Loans/Interacap		
382000	<u>Proceeds of General Fixed Asset Disposition</u>		
10	Sale of Assets		
SUBTOTAL	.....	0	0
383000	<u>Interfund Operating Transfer (Specify Fund)</u>		
SUBTOTAL	.....	0	0
TOTAL GENERAL FUND NON-TAX REVENUES		40,330	32,675
			**

\*\*INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2019					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
410000	GENERAL GOVERNMENT									
410100	Legislative Services		3,000	2,605		2,650	150			2,800
410200	Executive Services		1,600	1,292		1,400	150			1,550
410320	*District Courts									0
410340	Justice Courts									0
410360	Municipal Courts									0
410400	Administrative Services									0
410500	Financial Services									0
410510	Administration		36,942	32,604		22,986	4,350			27,336
410530	Auditing									0
410540	Treasurer									0
410550	Accounting		1,300	1,264			1,300			1,300
410580	Data Processing									0
410590	Assessor									0
410600	Elections		125	344			125			125
410700	Purchasing Services									0
410800	Personnel Services									0
410900	Records Administration		100	25			25			25
411000	Planning and Research Services									0
411100	Legal Services		3,800	2,714			3,000			3,000
411200	Facilities Administration		25,500	20,521			21,500			21,500
411300	Central Communication									0
411400	Engineering Services									0
411500	Estate Administration									0
411600	Public School Administration									0
411800	Others (List)									0
										0
										0
										0
										0
										0
SUBTOTAL	.....	0	72,367	61,369	0	27,036	30,600	0	0	57,636

\*Total shown here should be the total from page 21.

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2019					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
420000	<u>PUBLIC SAFETY</u>									
420100	Law Enforcement		7,500	7,500			7,500			7,500
420200	Detention and Correction									0
420300	Probation and Parole									0
420400	Fire Protection		3,200	3,323			3,200			3,200
420500	Protective Inspections									0
420600	Civil Defense									0
420700	Other Emergency Services									0
	Others (List)									0
										0
										0
420800	Coroner Services									0
SUBTOTAL	.....	0	10,700	10,823	0	0	10,700	0	0	10,700
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		11,030	11,252			11,550			11,550
430300	Airport									0
430800	Solid Waste Services		2,500	0			1,500			1,500
430900	Cemetery Services									0
431100	Weed Control		400	111			200			200
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	13,930	11,363	0	0	13,250	0	0	13,250
440000	<u>PUBLIC HEALTH</u>									
440100	Public Health Services									0
440200	Hospitals									0
440300	Nursing Home									0
440400	Mental Health Centers									0
440500	Health Clinics									0
440600	Animal Control Services									0
440700	Insect and Pest Control		500	0			250			250
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	500	0	0	0	250	0	0	250



FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2019					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
480000	CONSERVATION OF NATURAL RESOURCES									
480100	Soil Conservation									0
480200	Water Quality Control									0
480300	Air Quality Control									0
	Others (List)									0
										0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
490000	DEBT SERVICE									
490400	Interest on Registered Warrants									0
490500	Other Interest Principal Payments		4,932	4,932				4,932		4,932
SUBTOTAL	.....	0	4,932	4,932	0	0	0	4,932	0	4,932
510000	MISCELLANEOUS									
*510100	Special Assessments									0
510200	Judgements									0
510300	Unallocated Costs									0
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
520000	OTHER FINANCING USES									
521000	Operating Transfers Out									0
	(Itemize by Fund)									0
										0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES .....	0	110,979	93,456	0	30,786	58,050	4,932	0	93,768
										**

\* CITY/COUNTY PORTION OF SID BONDS/MAINTENANCE  
\*\* INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

DEBT OBLIGATIONS SUPPLEMENT SCHEDULE  
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.  
Fiscal Year 2018- 20 19

[illegible]

**B. Special Revenue Funds**

**2000**

**Revenue by Source**

**Expenditures Summary by  
Function, Activity and Object**

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
FUND: Title: Number:	NON-LEVIED FUNDS Gas Tax 2820	Town of Froid Fiscal Year ended June 30, 2019	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
335040	Gax Tax Apportionment	9,759	9,704
TOTAL REVENUES.....*		9,759	9,704
EXPENDITURES			
430240	Street Maintenance		
100	Personal Service	5,867	7,000
200	Supplies	737	3,000
360	Repair and Maintenance	106	6,272
390	Constracted Services	0	1,000
940	Machinery and Equipment	0	5,000
430251	Ice and Snow Removal	186	2,000
TOTAL EXPENDITURES ..... **		6,896	24,272

FUND: Title: Number:	NON-LEVIED FUNDS 2821 Gas Tax Special BARSAA Program	Town of Froid Fiscal Year ended June 30, 2019	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
335041	Gas Tax Spec BARSAA program	3,631	9,700
TOTAL REVENUES.....*		3,631	9,700
EXPENDITURES			
430240	Street Maintenance		
100			1,000
200			5,000
300			3,700
TOTAL EXPENDITURES..... **		0	9,700

\*INCLUDE AS NON-TAX REVENUE ON NON-LEVY SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

\*\*INCLUDE AS APPROPRIATIONS ON NON-LEVIED SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.



**E. Enterprise Funds**

**5000**

ENTERPRISE FUND BUDGET SUMMARY			
<b>FUND:</b>	<b>WATER OPERATING</b>	<b>Town of Froid</b> <b>Fiscal Year ended June 30, 2019</b>	
<b>Title:</b>			
<b>Number:</b>	<b>5210</b>		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343020	WATER REVENUES		
021	Metered Water Sales	93,352	92,000
022	Unmetered Water Sales		
023	Bulk and Irrigation Water Sales		
024	Sale of Water, Materials and Supplies		
025	Water Permits		
026	Water Installation Charges		
027	Miscellaneous Water Revenue	281	0
371000	INVESTMENT EARNINGS		
381000	PROCEEDS OF GENERAL LONG-TERM DEBT		
10	DNRC SRF Refunding Bond Series 2017A	151,099	0
11	DNRC SRF Bond Series 2017 B Bond Proceeds	153,716	20,284
12	DNRC SRF Bond Series 2017 C Bond Proceeds	153,716	20,284
383000	TRANSFERS IN (From other Funds)		
<b>TOTAL REVENUES **</b>	<b>*****</b>	<b>552,164</b>	<b>132,568</b>
<u>EXPENSES</u>			
430500	WATER UTILITIES		
100	Personal Services (FTE )	14,471	21,300
200	Supplies	99,971	54,000
300	Purchased Services	242,160	68,588
400	Materials		
500	Fixed Charges		
900	*Capital Outlay		
490000	DEBT SERVICE		
610	Principal	5,784	12,997
620	Interest	8,049	7,747
630	Service Charge	380	832
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
<b>TOTAL EXPENSES ***</b>	<b>*****</b>	<b>370,815</b>	<b>165,464</b>
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation	32,581	32,581
239000	Compensated Absences	2,859	3,430
TOTAL NON-CASH EXPENSES.....		35,440	36,011
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted	10,834	11,245
102230	Surplus		
102240	Replacement/Depreciation		
TOTAL OTHER CASH USES.....		10,834	11,245
TOTAL EXPENSES AND OTHER CASH USES.....		417,089	212,720

**\*SHOW DETAIL ON PAGE 45.**

**\*\*INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.**

**\*\*\*INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.**

ENTERPRISE FUND BUDGET SUMMARY			
<b>FUND:</b>	<b>SEWER OPERATING</b>	<b>Town of Froid</b> <b>Fiscal Year ended June 30, 2019</b>	
<b>Title:</b>			
<b>Number:</b>	<b>5310</b>		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
<u>330000</u>	<u>INTERGOVERNMENTAL REVENUES</u>		
331200	Federal Grant-WRDA	0	290,000
331251	RD Grant-WW Improvements	0	765,000
334120	TSEP Grant-WW Improvements	0	750,000
334121	DNRC Grant-WW Improvements;	0	125,000
343030	<u>SEWER REVENUES</u>		
031	Sewer Service Charge	56,600	57,000
032	Sewer Installation Charge		
033	Sewer Permits		
034	Treatment Facilities		
035	Sale of Sewer Materials and Supplies		
036	Miscellaneous Revenues		
371000	<u>INVESTMENT EARNINGS</u>		
383000	<u>TRANSFERS IN (From other Funds)</u>		
	Itemize by Fund		
381070	Proceeds from Intercap Loan-PER	5,089	0
381072	Proceeds from Intercap Loan-ww improvements	0	1,393,000
<b>TOTAL REVENUES ** .....</b>		61,689	3,380,000
<u>EXPENSES</u>			
<u>430600</u>	<u>SEWER UTILITIES</u>		
100	Personal Services (FTE )	11,969	18,275
200	Supplies	328	6,204
300	Purchased Services	7,493	27,929
390	Contracted Services (ww project)	0	3,314,300
400	Materials		
500	Fixed Charges		
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal	0	3,400
620	Interest	913	1,036
630	Service Charge	180	156
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
<b>TOTAL EXPENSES *** .....</b>		20,883	3,371,300
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation	23,019	23,019
239000	Compensated Absences	2,859	3,430
<b>TOTAL NON-CASH EXPENSES.....</b>		25,878	26,449
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted	0	8,500
102230	Surplus		
102240	Replacements/Depreciation		
<b>TOTAL OTHER CASH USES.....</b>		0	8,500
<b>TOTAL EXPENSES AND OTHER CASH USES.....</b>		46,761	3,406,249

**\*SHOW DETAIL ON PAGE 45.**

**\*\*INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.**

**\*\*\*INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.**

ENTERPRISE FUND BUDGET SUMMARY

FUND:	SOLID WASTE OPERATING		Town of Froid	
Title:			Fiscal Year ended June 30, 2019	
Number:	5410			
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final	Budget
REVENUE				
343040	SOLID WASTE REVENUES			
041	Garbage Collection Services	44,203		45,600
042	Disposal Charges			
043	Container Rental			
044	Dump Permits			
045	Sale of Scrap	422		
046	Miscellaneous Revenues			
363010	Maintenance Assessments			
371000	INVESTMENT EARNINGS			
383000	TRANSFERS IN (From other Funds)			
	Itemize by Fund			
TOTAL REVENUES ** .....		44,625		45,600
EXPENSES				
430800	SOLID WASTE SERVICES			
100	Personal Services (FTE )			
200	Supplies			
300	Purchased Services	45,600		45,600
400	Materials			
500	Fixed Charges			
900	*Capital Outlay			
490000	DEBT SERVICE			
610	Principal			
620	Interest			
630	Service Charge			
521000	TRANSFERS OUT (To Other Funds)			
	Itemize by Fund			
TOTAL EXPENSES *** .....		45,600		45,600
510400	NON-CASH EXPENSES			
830	Depreciation			
239000	Compensated Absences			
TOTAL NON-CASH EXPENSES.....		0		0
	OTHER CASH USES			
211000	Due to Other Funds			
	Additions to Restricted Accounts			
102210	Sinking/Interest			
102220	Restricted			
102230	Surplus			
102240	Replacements/Depreciation			
TOTAL OTHER CASH USES.....		0		0
TOTAL EXPENSES AND OTHER CASH USES.....		45,600		45,600

\*SHOW DETAIL ON PAGE 46.

\*\*INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

\*\*\*INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

## NON-VOTED LEVIES

1

Fiscal Year: 2018-2019
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\*Column (3) Total Requirements must equal Column (8) Total Resources

-53-

-26,027

0

**NOTE: Budgeted Cash Reserves**

(a) a county's fund may not exceed one-third (33%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year; and

**Per MCA 7-6-4034**

(b) a city's or town's fund may not exceed one-half (50%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year.

## NON-LEVIED FUNDS - SUMMARY SCHEDULE

Page No. \_\_\_\_\_

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\*if negative appropriations exceed revenues

\*if other than zero budget is not balanced