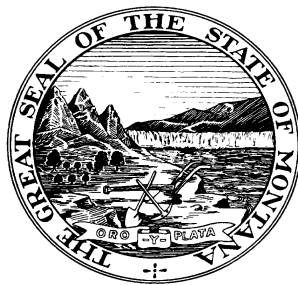


**MONTANA DEPARTMENT OF ADMINISTRATION
STATEWIDE ACCOUNTING BUREAU - LOCAL GOVERNMENT SERVICES**

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

**MONTANA
FINAL
BUDGET DOCUMENT**



Fiscal Year ended June 30, 2020

Town of Froid

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

**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 2020, was prepared according to law and adopted by the Town Council on September 3, 2019; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed Sheri Crain Date 9-3-2019
Mayor

Town of Froid

RESOLUTION NO. 2019-7

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING
THE MUNICIPAL BUDGET FOR FISCAL YEAR 2019-2020.**

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 September 3, 2019 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2019-2020 as required by law, and

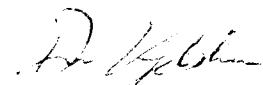
WHEREAS; "Attachment A" is a summary of the FY 2019-2020 Municipal Budget, and the "Predicted Revenue" and "Appropriations/Expenses" columns of 'Attachment A' shall be the adopted budget, with the detailed budget for each fund to be used as a management guide, and

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 2019-2020 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 2019-2020 Municipal Budget be approved and adopted as per FY 2019-2020 Budget Summary "Attachment A", and that checks/warrants be issued in accordance with the laws appertaining thereto.

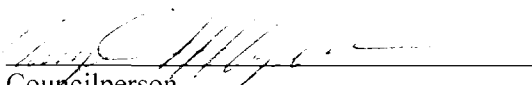
PASSED AND APPROVED by the Town Council of the Town of Froid, effective July 1, 2019.



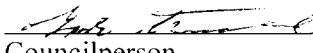
Councilperson



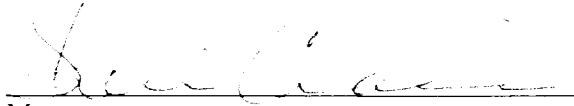
Councilperson



Councilperson



Councilperson



Mayor



Attested by: Clerk/treasurer



2019 Certified Taxable Valuation Information

(15-10-202, MCA)

Roosevelt County

TOWN OF FROID

Certified values are now available online at property.mt.gov/cov

Table with 2 columns: Description and Amount. Rows include 2019 Total Market Value, 2019 Total Taxable Value, 2019 Taxable Value of Newly Taxable Property, 2019 Taxable Value less Incremental Taxable Value, and 2019 Taxable Value of Net and Gross Proceeds.

Table with 4 columns: Tax Increment District Name, Current Taxable Value, Base Taxable Value, and Incremental Value. Includes a Total Incremental Value row at the bottom.

Preparer Kim Pewitt Date 7/31/2019

Footnotes 1-4 explaining market value, taxable value calculations, and inclusion of class 1 and class 2 values.

For Information Purposes Only

2019 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.

Table with 2 columns: Description and Amount. Rows include Value Included in "newly taxable" property and 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	_____
INCORPORATED TOWNS	_____
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	150
WATER RATE PER 1,000 GALLONS	Flat-\$38.70+\$4.01/1000 gallons
SEWER RATES	\$58.00

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	12/31/2021
Council/Commission	Dan Mogen	12/31/2021
	Dan Kjelshus	12/31/2021
	Gale Strandlund	12/31/2019
	Gregg Labatte	12/31/2019
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

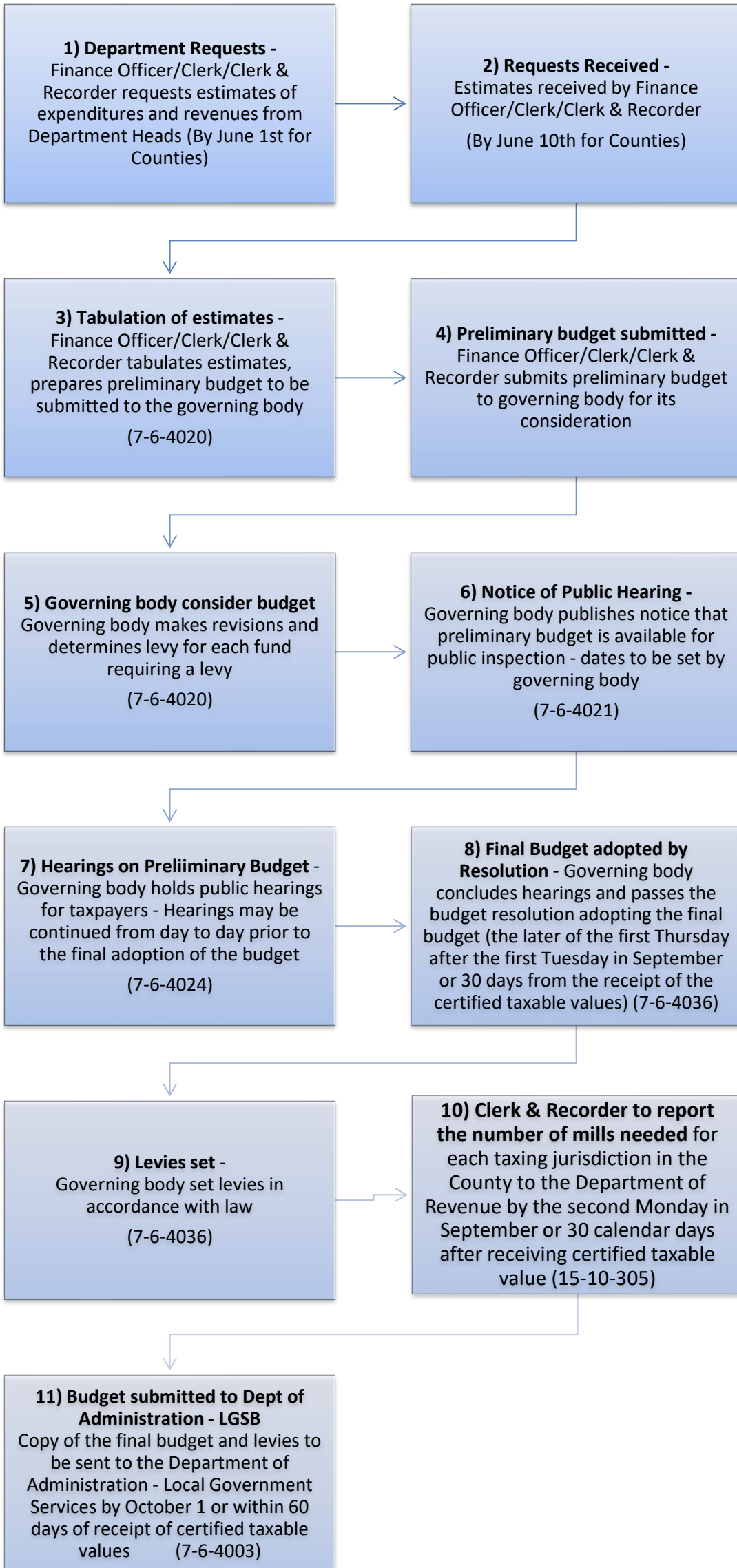
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

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

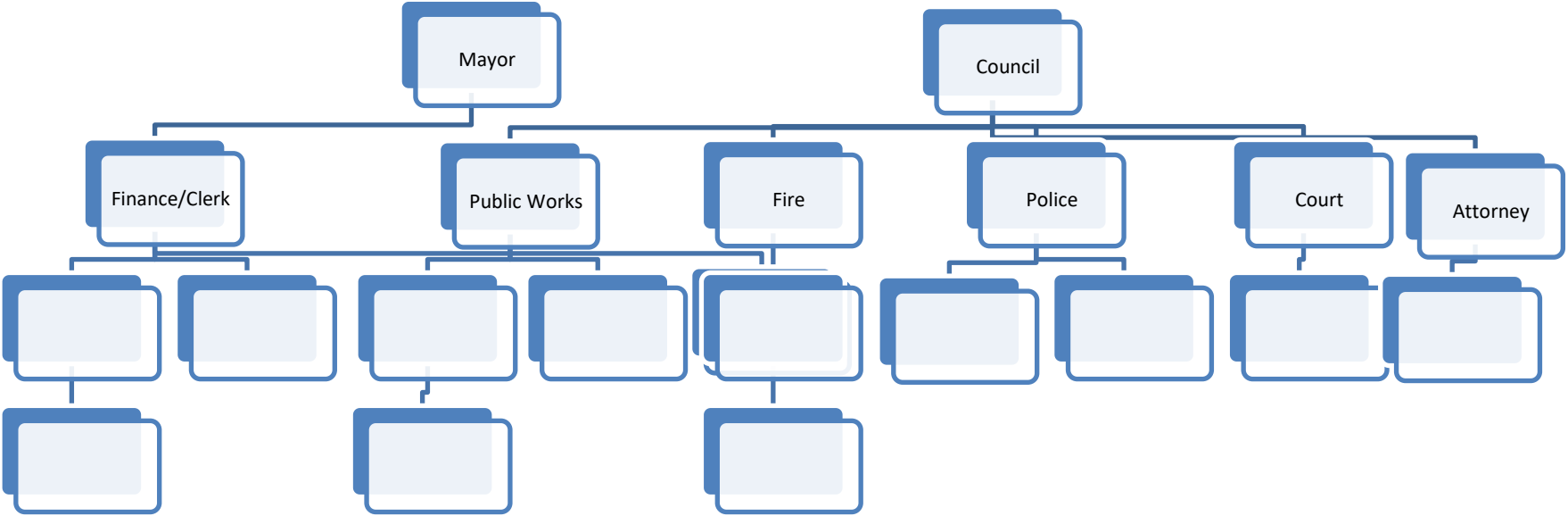
Note: Do not include any employee who is not employed directly by the entity.

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 VAULTATION	%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 <u>not cumulative</u> - 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.
2010 - 2011	110,589		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	127,983	13.27%	220.58	220.58	
2015 - 2016	187,670	46.64%	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
2019 - 2020	192,425	-7.22%	186.73	186.73	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VAULTATION	%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)
2010 - 2011					
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
2019 - 2020		#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, 2020

Entity Name: 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 ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	\$ 35,066
(2)	Add: Current year inflation adjustment @ 1.02%	\$ 358
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year 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	\$ 35,424
= (1) + (2) + (3)		
<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 192,425
(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)	\$ 192.425
= (5) + (6)		
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (2,716)
(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	\$ 189.709
= (7) + (8) + (9)		
(11)	CURRENT YEAR calculated mill levy	186.73
= (4) / (10)		
(12)	CURRENT YEAR calculated ad valorem tax revenue	\$ 35,932
= (7) x (11)		
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills	186.73
= (11) + (13)		
(15)	Total current year authorized ad valorem tax revenue assessment	\$ 35,932
= (7) x (14)		
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>		
(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.)	186.73
(17)	Total ad valorem tax revenue actually assessed in current year	\$ 35,932
= (7) x (16)		
<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed	\$ 35,425
= (10) x (16)		
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ 507
(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	\$ 35,932
= (18) + (19) + (20)		
(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
= (14) - (16)		

BUDGET MESSAGE

Montana Department of Administration:

The Town of Froid's overall financial status remains consistent as in past years. Even through careful, conservative planning and spending, the General Fund balance has shown a gradual decline. The ending General Fund cash balance of \$93,466.23 includes a settlement of \$69,558.83 from an insurance claim from a storm that passed through in July 2018, and will be expended to make the necessary repairs to the damaged properties in FYE 2020.

Since the rate increase in charges for the users of water services in July, 2017, the Water Fund is in a position to maintain the necessary debt reserves and make all necessary debt payments. There are no new major upcoming projects planned for the water department in FY 2019-2020.

Rates will be increasing effective October 1, 2019 for those with sewer services in the Town of Froid due to the new debt being acquired for the on-going wastewater system repairs (including a new lagoon and substantial work to the lift stations and manholes-in FY 2019-2020). The Town will be closing on interim financing through Intercap (MT Board of Investments), which will later be funded by a Rural Development loan in the amount of \$1,393,000.00.

User's of solid waste services will also have an increase in user rates effective October 1, 2019. This will cover the negative fund balance that has been accumulating through the last few years.

The Town of Froid has a Council and Mayor that have years of experience. There are two part-time employees (a public works director, and clerk/treasurer). The Town prides itself on consistency, experience, and reliability.

LeAnn Johnson
Town Clerk/Treasurer
Town of Froid

9/3/2019

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	<u>TAX REVENUES (Do not include Ad Valorem-Mill Levy)</u>		
312000	Penalty and Interest on Delinquent Taxes	140	100
314140	*Local Option Tax (1/2%)	3,261	3,000
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	3,401	3,100
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>		
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	\$1,000.00	1,000
210	Personal Property Tax Reimbursement		
230	State Entitlement Share	24,240	25,138

*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	<u>INTERGOVERNMENTAL REVENUES - cont.</u>		
338000	<u>Local Shared Revenues</u>		
SUBTOTAL	.....	25,240	26,138
340000	<u>CHARGES FOR SERVICES</u>		
341000	<u>General Government</u>		
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	<u>Public Safety</u>		
11	Sheriff's Fees		
12	Board of Prisoners		
20	Fire Protection Fees		
50	Emergency Services		
343000	<u>Public Works (List)</u>		
10	Street and Roadway Charges		
23	Bulk Water Sales	7,495	4,000
343060	<u>Airport Revenue</u>		
343300	<u>Miscellaneous Charges for Services</u>		
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	<u>Public Health Charges</u>		
346000	<u>Culture and Recreation</u>		
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	35,879	2,500
SUBTOTAL	.....	43,374	6,500

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	895	15
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	895	15
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other	71,891	0
365000	Contributions/Donations	801	45
20	Nyquist Foundation Grant	2,000	0
SUBTOTAL	.....	74,691	45
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	298	175
372000	Royalties		
SUBTOTAL	.....	298	175
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/Intercap		
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		147,899	35,973
			**

**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, 2020					
		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
ACCOUNT NO.	ACCOUNT									
410000	GENERAL GOVERNMENT									
410100	Legislative Services		2,800	2,614		2,650	150			2,800
410200	Executive Services		1,550	1,292		1,320	100			1,420
410320	*District Courts									0
410340	Justice Courts									0
410360	Municipal Courts									0
410400	Administrative Services									0
410500	Financial Services									0
410510	Administration		27,336	20,567		20,500	3,100			23,600
410530	Auditing			4,450			4,000			4,000
410540	Treasurer									0
410550	Accounting		1,300	1,352			1,500			1,500
410580	Data Processing									0
410590	Assessor									0
410600	Elections		125	0			125			125
410700	Purchasing Services									0
410800	Personnel Services						0			0
410900	Records Administration		25	0			25			25
411000	Planning and Research Services									0
411100	Legal Services		3,000	2,050			2,800			2,800
411200	Facilities Administration		50,500	53,180			81,300			81,300
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	86,636	85,504	0	24,470	93,100	0	0	117,570

-17-

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

FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2020					
GENERAL 1000		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
ACCOUNT NO.	ACCOUNT									
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	378			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	7,878	0	0	10,700	0	0	10,700
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		11,550	10,865			11,550			11,550
430300	Airport									0
430800	Solid Waste Services		1,500	0			1,500			1,500
430900	Cemetery Services									0
431100	Weed Control		200	292			400			400
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	13,250	11,157	0	0	13,450	0	0	13,450
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		250	40			250			250
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	250	40	0	0	250	0	0	250

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2020					
		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
ACCOUNT NO.	ACCOUNT									
450000	<u>SOCIAL AND ECONOMIC SERVICES</u>									
450100	Welfare									0
450110	Administration									0
450120	Institutional Care									0
450130	Direct Assistance									0
450131	General Assistance									0
450132	Old-Age Assistance									0
450133	Aid-To-Dependent Children									0
450134	Medical Relief									0
450136	Burial of Indigent									0
450140	Intergovernmental Welfare Payments									0
450141	Family Services									0
450142	Foster Care									0
450150	Vendor Welfare Services									0
450200	Veterans Services									0
450300	Aging Services									0
450400	Extension Services									0
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
460000	<u>CULTURE AND RECREATION</u>									
460100	Library Services		1,000	576			1,000			1,000
460200	Fairs									0
460300	Community Grants									0
460400	Parks and Recreation Services		6,000	4,069		3,750	2,250		11,469	17,469
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	7,000	4,644	0	3,750	3,250	0	11,469	18,469
470000	<u>HOUSING AND COMMUNITY DEV.</u>									
470100	Community Public Facility Projects			13						0
470200	Housing Rehab									0
470300	Economic Development									0
470400	TSEP/Home									0
470500	Home-Rental Assistance									0
SUBTOTAL	.....	0	0	13	0	0	0	0	0	0

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2020					
		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
ACCOUNT NO.	ACCOUNT									
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	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
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	122,768	114,169	0	28,220	120,750	4,932	11,469	165,371
										**

-20-

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

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:	NON-LEVIED FUNDS		
Title:	Gas Tax	Town of Froid	
Number:	2820	Fiscal Year ended June 30, 2020	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
335040	Gas Tax Apportionment	9,704	9,715
TOTAL REVENUES.....*		9,704	9,715
<u>EXPENDITURES</u>			
430240			
100		6,165	8,000
200		2,104	3,000
300		8,001	6,485
940		0	0
430251			
100		738	1,000
200/300		320	600
TOTAL EXPENDITURES		17,327	19,085

FUND:	NON-LEVIED FUNDS		
Title:	Gas Tax Special BARSAA Program	Town of Froid	
Number:	2821	Fiscal Year ended June 30, 2020	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
335041	Gas Tax BARSAA Program	7,710	7,700
TOTAL REVENUES.....*		7,710	7,700
<u>EXPENDITURES</u>			
430240			
100	Street Maintenance		
200	Personal Service		
300	Supplies	2,942	3,000
	Purchased Services	4,769	4,700
TOTAL EXPENDITURES.....**		7,710	7,700

*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

FUND:	WATER OPERATING		
Title:		Town of Froid	
Number:	5210	Fiscal Year ended June 30, 2020	
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343020	<u>WATER REVENUES</u>		
021	Metered Water Sales	93,800	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	460	0
371000	<u>INVESTMENT EARNINGS</u>		
381000	<u>PROCEEDS OF GENERAL LONG-TERM DEBT</u>		
11	DNRC SRF Series 2017B Bond Proceeds	5,371	0
TOTAL REVENUES **	*****	99,630	92,000
<u>EXPENSES</u>			
430500	<u>WATER UTILITIES</u>		
100	Personal Services (FTE)	15,606	20,700
200	Supplies	42,926	54,000
300	Purchased Services	11,260	33,998
400	Materials		
500	Fixed Charges		
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal		12,000
620	Interest	7,446	7,346
630	Service Charge	748	728
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES ***	*****	77,985	128,771
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation	36,771	36,771
239000	Compensated Absences	2,859	2,785
TOTAL NON-CASH EXPENSES.....		39,629	39,556
211000	<u>OTHER CASH USES</u>		
	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted	10,834	10,834
102230	Surplus		
102240	Replacement/Depreciation		
TOTAL OTHER CASH USES.....		10,834	10,834
TOTAL EXPENSES AND OTHER CASH USES.....		128,449	179,162

***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:		SEWER OPERATING	Town of Froid	
Title:			Fiscal Year ended June 30, 2020	
Number:		5310		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget	
REVENUE				
330000	<u>INTERGOVERNMENTAL REVENUES</u>			
331200	Federal grant-WRDA	12,988		277,012
331251	RD Grant-WW Improvements			765,000
334120	TSEP Grant-WW Improvements	188,261		561,739
334121	DNRC Grant-WW Improvements	313		124,688
343030	<u>SEWER REVENUES</u>			
031	Sewer Service Charge	60,720		90,600
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			
381072	Proceeds from Intercap Loan-WW Improvements	0		1,393,000
TOTAL REVENUES **		262,281		3,212,039
EXPENSES				
430600	<u>SEWER UTILITIES</u>			
100	Personal Services (FTE)	15,306		20,700
200	Supplies	86		500
300	Purchased Services	19,830		38,780
390	Contracted services (ww project)	195,199		3,121,439
400	Materials			
500	Fixed Charges			
900	*Capital Outlay	5,000		0
490000	<u>DEBT SERVICE</u>			
610	Principal			72,598
620	Interest	1,036		347
630	Service Charge	156		130
521000	<u>TRANSFERS OUT (To Other Funds)</u>			
	Itemize by Fund			
TOTAL EXPENSES ***		236,612		3,254,494
510400	<u>NON-CASH EXPENSES</u>			
830	Depreciation	23,019		23,019
239000	Compensated Absences	2,859		2,785
TOTAL NON-CASH EXPENSES		25,878		25,805
211000	<u>OTHER CASH USES</u>			
	Due to Other Funds			
	Additions to Restricted Accounts			
102210	Sinking/Interest			
102220	Restricted			7,860
102230	Surplus			
102240	Replacements/Depreciation			
TOTAL OTHER CASH USES		0		7,860
TOTAL EXPENSES AND OTHER CASH USES		262,490		3,288,159

***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, 2020	
Number:	5410		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343040	<u>SOLID WASTE REVENUES</u>		
041	Garbage Collection Services	46,400	48,000
042	Disposal Charges		
043	Container Rental		
044	Dump Permits		
045	Sale of Scrap	917	0
046	Miscellaneous Revenues		
363010	Maintenance Assessments		
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **		47,317	48,000
<u>EXPENSES</u>			
430800	<u>SOLID WASTE SERVICES</u>		
100	Personal Services (FTE)		
200	Supplies		1,000
300	Purchased Services	45,600	45,600
400	Materials		
500	Fixed Charges		
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal		
620	Interest		
630	Service Charge		
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES ***		45,600	46,600
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation		
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES.....		0	0
	<u>OTHER CASH USES</u>		
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	46,600

***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.

G. Private Purpose Trust Funds

7000

**PRIVATE PURPOSE TRUST FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	AGENCY FUNDS		
Title:	Northern Lights Improvement Fund	Town of Froid	
Number:	7900	Fiscal Year ended June 30, 2020	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
365010	Private Gifts and Bequests	2,720	0
			0
TOTAL REVENUES *		2,720	0
<u>EXPENDITURES</u>			
460000	CULTURE AND RECREATION		
432	Park Facilities (Grants, Contrib)	2,420	300
TOTAL EXPENDITURES **		2,420	300

FUND:	FUNDS		
Title:	_____	Town of Froid	
Number:	_____	Fiscal Year ended June 30, 2020	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
TOTAL REVENUES *		0	0
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES **		0	0

*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.

Town of Froid
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Assessed/Market Valuation: 10,475,299
Taxable Valuation Less
TIF Incremental Value: 192,425
1 Mill Yields(10): 192

Fiscal Year: 2019-2020
Page No. 1 of 1

*Column (3) Total Requirements must equal Column (8) Total Resources

Fund #	Fund Name	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (9) X (10)	(7) = (5) + (6)	(8) = (4) + (7)	(9) = (6) ÷ (10)	(11)=(4)-(1)+(7)
		Appropriations	Budgeted Cash Reserve	*should equal column (8) Total Requirements	Cash Available (Less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	*should equal column (3) Total Resources	Mill Levy	Estimated Ending Cash Balance
1000	General Fund	165,371		165,371	93,466	35,973	35,932	71,905	165,371	186.73	0
				0				0	0		0
				0				0	0		0
				#VALUE!				0	0		#VALUE!
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
	TOTAL	165,371	0	165,371	93,466	35,973	35,932	71,905	165,371	186.73	#VALUE!

*Total Revenues compared to Total Appropriations: -93,466 *if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources 0 *if other than zero budget is not balanced

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NOTE: Budgeted Cash Reserves
Per MCA 7-6-4034

(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
(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.

Town of Froid

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2019-2020
Page No. _____

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(4)+(5)	Estimated Ending Cash Balance
		Appropriation	Budgeted Cash Reserve	Total Requirements	Cash Available (Less current liabilities)	Total Non-Tax Revenues	Total Resources	
				0			0	0
2820	Gas Tax	19,085	0	19,085	9,370	9,715	19,085	0
				0			0	0
2821	Gas Tax- BaRSAA	7,700	0	7,700	0	7,700	7,700	0
				0			0	0
5210	Water Operating	128,771	10,834	139,605	47,605	92,000	139,605	10,834
				0			0	0
5310	Sewer Operating	3,254,494	7,860	3,262,354	50,315	3,212,039	3,262,354	7,860
				0			0	0
5410	Solid Waste Operating	46,600	458	47,058	(942)	48,000	47,058	458
				0			0	0
7900	Northern Lights Improv	300	0	300	300	0	300	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
TOTAL		3,456,950	19,152	3,476,102	106,648	3,369,454	3,476,102	19,152

*Total Revenues compared to Total Appropriations:

(87,496)

*if negative appropriations exceed revenues

Total Requirements compared to Total Resources

(0)

*if other than zero budget is not balanced