

STATE FINANCIAL SERVICES DIVISION LOCAL GOVERNMENT SERVICES BUREAU

Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547 Phone (406) 444-9101

Local Government Services Bureau Portal

MONTANA FINAL BUDGET DOCUMENT



Fiscal Year ended June 30, 2025

Town of Froid

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

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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2025, was prepared according to law and adopted by the Town Council

on August 26, 2024; and that all financial data and other information

set forth herein are complete and correct to the best of my knowledge and belief. Craci S-26-2024

Signed

Mayor

Town of Froid

RESOLUTION NO. 2024-4

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2024-2025.

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 26, 2024 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2024-2025 as required by law, and

WHEREAS; "Attachment A" is a summary of the FY 2024-2025 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 2024-2025 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 2024-2025 Municipal Budget be approved and adopted as per FY 2023-2024 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, 2024.

Counciloerson

Councilperson

Councilnerson

Councilperson

Mayor

Attested by: Clerk/treasurer



2024 Certified Taxable Valuation Information

(15-10-202, MCA)
Roosevelt County
TOWN OF FROID

C	ertified values are now available	e online at property.mt.gov	//cov					
1. 2024 Total Market Valu	2024 Total Market Value ¹							
	ue ²			232,062				
	Newly Taxable Property			4,886				
4. 2024 Taxable Value les	s Incremental Taxable Value ³ .		\$	232,062				
5. 2024 Taxable Value of								
(Class 1 and Cl	\$	-						
6. 2024 Tax Loss from HB	\$	(183)						
7. TIF Districts								
Tax Increment	Current Taxable	Base Taxable	Ir	ncremental				
District Name	Value ²	Value		Value				
² Taxable value is calculate ³ This value is the taxable	nclude class 1 and class 2 valued after abatements have been value less total incremental valued in t	e en applied alue of all tax increment i he taxable value totals	ate <u>8/2/202</u>					
	For Information							
	ntrally assessed property having ownership in compliance wit		nillion or mo	ore, which has				
I. Value Included in "new	\$	-						
II. Total value exclusive o	f "newly taxable" property		\$	-				

Note

Special district resolutions <u>must be delivered to the department</u> by the first Thursday after the first Tuesday in September, <u>09/05/2024</u>, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder <u>must provide mill levies for each taxing jurisdiction to the department</u> by the second Monday in September, 09/9/2024, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

GENERAL STATISTICAL INFORMATION PLEASE COMPLETE APPLICABLE SECTION

Cities/Towns

CLASS OF CITY/TOWN	Town
COUNTY LOCATED IN	Roosevelt
YEAR ORGANIZED	1910
REGISTERED VOTERS	
AREA (SQ. MILES)	
POPULATION OF CITY/TOWN	195
FORM OF GOVERNMENT	Comm-Ex
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	2
MILES OF STREETS AND ALLEYS	7.883
MUNICIPAL WATER	
NUMBER OF CONSUMERS	154
WATER RATE PER 1,000 GALLONS	Flat \$38.70
	+\$4.01/1000 Gallons
SEWER RATES	\$58 Flat

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	12/31/2025
Council/Commission	Gale Strandlund	12/31/2025
	Gregg Labatte	12/31/2025
	Tyler Harris	12/31/2025
	Laurie Young	12/31/2025
City Manager		
Administrative Assistant		
Attorney	Laura Christoffersen	
Chief of Police		
Clerk		
Clerk/Treasurer	LeAnn Johnson	
Finance Director		
City Judge		
Treasurer		
Water/Sewer/Public Work Director	Alan Engelke	

Town of Froid

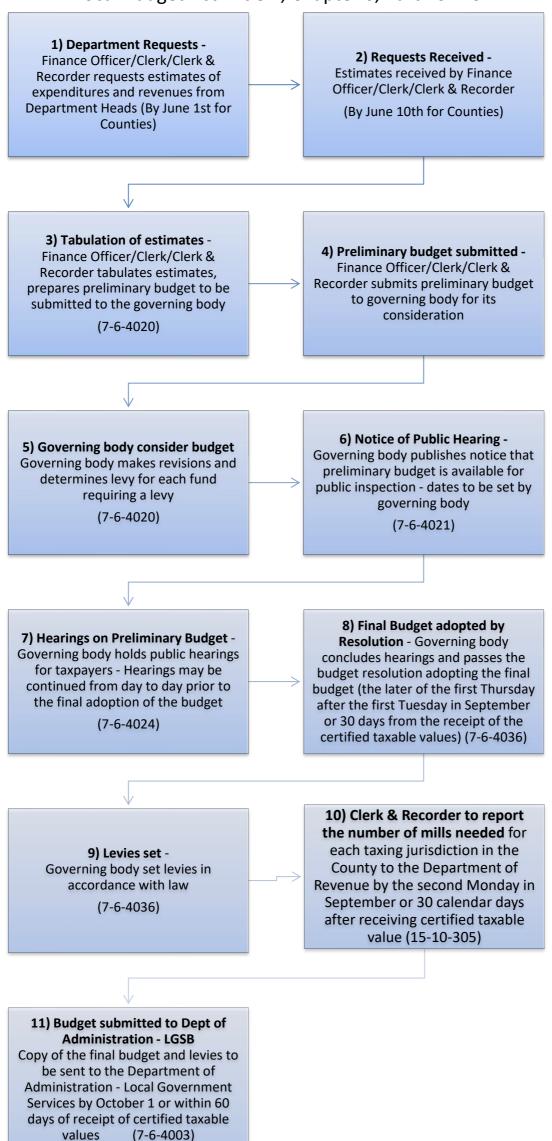
SCHEDULE OF PERSONNEL LEVELS OPERATING FUNDS ELECTIVE AND NON-ELECTIVE EMPLOYEES

FUND	PERMANENT FULL-TIME EMPLOYEES	FY PERMANENT FULL-TIME EMPLOYEES	FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General				0.5
Library				
Cemetery				
Parks/Recreation				
Water				0.25
Sewer				0.25
Solid Waste				
Fotal City/Town Employees	0	0	0	1

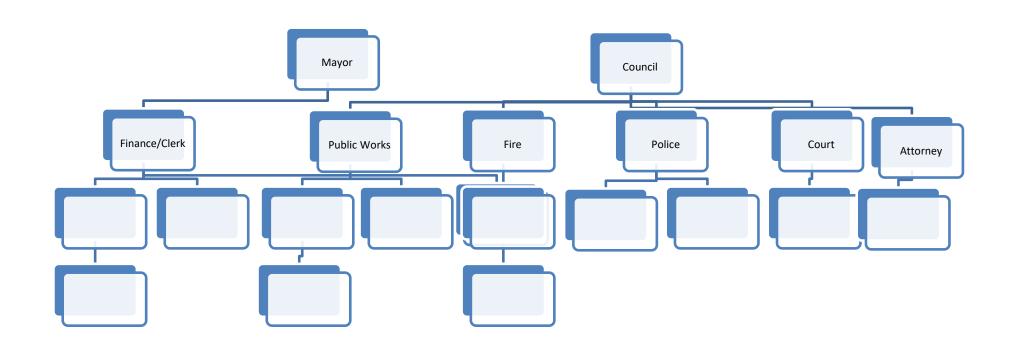
Note: Do not include any employee who is not employed directly by the entity.

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.

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

ENTITY-WIDE TAXABLE FISCAL YEAR VALUATION		%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 2012-2013 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 2012-2013 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.
2015 - 2016	187,670		159.62	159.62	
2016 - 2017	201,177	7.20%	162.49	162.49	
2017 - 2018	215,704	7.22%	158.76	158.76	
2018 - 2019	207,404	-3.85%	169.07	169.07	0.00
2019 - 2020	192,425	-7.22%	186.73	186.73	0.00
2020 - 2021	196,562	2.15%	191.15	191.15	0.00
2021 - 2022	198,649	1.06%	196.12	196.12	0.00
2022 - 2023	218,119	9.80%	203.10	203.10	0.00
2023 - 2024	235,113	7.79%	195.75	195.75	0.00
2024 - 2025	232,062	-1.30%	207.46	207.46	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VALUATION	%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)
2014 - 2015					
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
2020 - 2021		#DIV/0!			0.00
2021 - 2022		#DIV/0!			0.00
2022 - 2023		#DIV/0!			0.00
2023 - 2024		#DIV/0!			0.00
2024 - 2025		#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 General Fund

FYE June 30, 2025

Vest's form Line 17	Reference Line	Enter Advalorem tou revenue ACTUALLY	Enter amounts in yellow cells	Auto-Calcula (If completing m enter amount instructed	anually s as
(2) Add. Current year inflation adjustment © 2.07. (3) Subtract: A videorem tax revenue actually assessed in the policy tear's for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) (enter as negative) (3.5) Subtract: Department of Revenue P72025 and Lass 8 Sustiness Property Tax Reimbursement (16.1-12.3 McA) Table a serie into P72025 only, see the Instructions tab for additional. (4) Adjusted ad valorem tax revenue (5) Enfer Total Taxable Value. From Department of Revenue Certified Taxable Valuation Information form, line 2 8 (6) Subtract: Total Incremental Value. (6) Subtract: Total Incremental Value. From Department of Revenue Certified Taxable Valuation Information form, line 2 8 (7) Taxable Value per mill (after adjustment for removal of TIP per mill incremental district value) (8) Subtract: Total Value of Newly Taxable Property - From Department of Revenue Certified Taxable Valuation Information	(1)	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> (from Prior Year's form Line 17)	\$ 46,023	\$ 4	16,023
(3) Subtract: Ad valorem tax revenue <u>ACTIVALY sassessed in the ordor year for Class 1 and 2 property, first and gross proceeds (from Prior Year's form Line 20) enter a negative) (3.5) (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Property Tax Reimbursement (15-1-123 MAG). This is a new line for PY2025 All Class 1 Business Propert</u>	(2)	Add: Current year inflation adjustment @ 2.80%			1,289
(4) (4) (5) (6) (6) (7) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8	(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) (enter as negative)	\$ -		-
Senter Note Taxable Value - from Department of Revenue Cartified Taxable Valuation Information form, line #2 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.06 \$ 232.	(3.5)	(15-1-123 MCA) *This is a new line for FY2025 only; see the Instructions tab for additional	\$ (183)	\$	(183)
(5) Enter Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line # 2 (6) Subtract: Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (7) Taxable value per mill (after adjustment for removal of TiF per mill incremental district value) (8) Subtract: Total Value of Newly Taxable Property - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative) (9) Subtract: Taxable Value of Newly Taxable Property - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative) (10) Subtract: Taxable Value of Newl and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (10) Subtract: Taxable Value of Newl and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (10) CURRENT YEAR calculated mill levy (11) CURRENT YEAR calculated mill levy (12) CURRENT YEAR Calculated mill levy (12) CURRENT YEAR Calculated mill levy (13) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) (14) CURRENT YEAR AUTHORIZED LEVYIASSESSMENT (13) Total current year authorized mill levy, including Prior Years' carry forward mills (14) Total current year authorized ad valorem tax revenue assessment (15) CURRENT YEAR CATUALLY LEVIED/ASSESSED Enter number of mills actually leved in current year (17) (18) Total ad valorem tax revenue actually assessed in current year (17) (18) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) (18) Ad valorem tax revenue actually assessed in current year (19) Ad valorem tax revenue actually assessed in current year		Adjusted ad valorem tax revenue		•	17 129
(6) Subtract: Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative) (7) (3) + (6) Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) (8) Subtract: Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative) (9) Subtract: Taxable Valuation Information form, line # 3 (enter as negative) (9) Subtract: Taxable Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (4.886) (10) Subtract: Taxable Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (4.886) (10) CURRENT YEAR calculated mill levy (11) CURRENT YEAR calculated mill levy (12) CURRENT YEAR calculated ad valorem tax revenue (12) CURRENT YEAR Calculated ad valorem tax revenue (13) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) (14) CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT (13) Total current year authorized mill levy, including Prior Years' carry forward mills (15) Total current year authorized ad valorem tax revenue assessment (15) CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT (16) CURRENT YEAR AUTHORIZED Level mills with includes the number of carry forward mills, actually imposed per the final approved current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year (17) CURRENT YEAR AUTHORIZED Level year year year year deget document. Do Not include voted or permissive mills imposed in the current year under year year year year year year year ye		ENTERING TAXABLE VALUES		•	77,120
(6) Subtract: Total Incremental Value' of all tax increment financing districts (IT Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative) \$ 232.00 (enter as negative) \$ 227.11 (enter as negative) \$ 227.11 (enter as negative) \$ 227.12 (enter as negative) \$ 227.12 (enter as negative) \$ 227.13 (enter as negative) \$ 227.13 (enter as negative) \$ 227.14 (enter as negative) \$ 227.15 (enter as n	(5)	Enter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line $\#\ 2$	\$ 232,062	\$ 23	32.062
= (5) + (6) Subtract: Total Value of Newly Taxable Property - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative) Subtract: Taxable Value of Newly Taxable Property - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative) Subtract: Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 Adjusted Taxable Valuation Information form, line # 5 CURRENT YEAR Calculated mill levy	(6)	Department of Revenue Certified Taxable Valuation Information form, line # 6			-
(8) Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information from, line # 3 (enter as negative) (9) Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative) (10) = (7) + (8) + (9) Adjusted Taxable value per mill (11) = (4) / (10) CURRENT YEAR calculated mill levy (12) = (7) × (11) CURRENT YEAR calculated mill levy (13) CURRENT YEAR Calculated ad valorem tax revenue (14) = (14) + (13) CURRENT YEAR Calculated ad valorem tax revenue (15) = (14) + (13) Total current year authorized mill levy, including Prior Year's form Line 22) (16) Total current year authorized ad valorem tax revenue assessment (17) = (15) = (15) × (14) CURRENT YEAR ACTUALLY LEVIED/ASSESSED Enter number of mills actually levied in current year (Number should equal total pine-vided mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year (17) = (7) × (16) Total ad valorem tax revenue actually assessed in current year (18) = (10) × (18) Ad valorem tax revenue actually assessed for newly taxable property Ad valorem tax revenue actually assessed for newly taxable property Ad valorem tax revenue actually assessed in new total ending one code mills actually and the current year (10) × (10) Ad valorem tax revenue actually assessed for newly taxable property Ad valorem tax revenue actually assessed for class 1 & 2 properties (net-gross proceeds) Solventic Taxable Value of New Year Servenue actually assessed in new year year.		Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		£ 25	22.062
(10) a (11) current year authorized mill levy, including Prior Year's form Line 22) (14) current year authorized ad valorem tax revenue assessment (15) current year authorized ad valorem tax revenue assessment (16) current year authorized ad valorem tax revenue actually assessed in current year (17) current year authorized ad valorem tax revenue actually assessed in current year (18) current year authorized ad valorem tax revenue actually assessed in current year (18) current year authorized ad valorem tax revenue actually assessed in current year properties (net-gross proceeds) (18) current year authorized ad valorem tax revenue actually assessed in current year properties (net-gross proceeds) (18) current year authorized ad valorem tax revenue actually assessed in current year (17) current year authorized ad valorem tax revenue actually assessed in current year (18) current year authorized ad valorem tax revenue actually assessed in current year (19) Ad valorem tax revenue actually assessed in current year (19) Ad valorem tax revenue actually assessed in current year (20) Ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year	(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)	\$ (4.886)		(4.886)
(10) = (7) + (8) + (9) Adjusted Taxable value per mill \$ 227.41 (11) = (4) / (10) CURRENT YEAR calculated mill levy 207.4 (12) = (7) x (11) CURRENT YEAR calculated ad valorem tax revenue \$ 48,1 CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT (13) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) 0.00 0.0 (14) = (11) + (13) Total current year authorized mill levy, including Prior Years' carry forward mills 207.4 (15) = (7) x (14) Total current year authorized ad valorem tax revenue assessment CURRENT YEAR ACTUALLY LEVIED/ASSESSED Enter number of mills actually levied in current year budget document. Do Not include voted or permissive mills imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year. (17) = (7) x (16) Total ad valorem tax revenue actually assessed in current year RECAPITULATION OF ACTUAL: (18) = (10) x (16) Ad valorem tax revenue actually assessed for newly taxable property \$ 48,10	(9)	of Revenue Certified Taxable Valuation Information form, line # 5			(11000)
adjusted laxable value per mill (11) (11) (12) (12) (13) CURRENT YEAR calculated ad valorem tax revenue (13) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) (14) (15) (16) (17) (17) (18) CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT (19) Ad valorem tax revenue actually assessed for newly taxable property Ad valorem tax revenue actually assessed in current year (19) Ad valorem tax revenue actually assessed in current year (19) Ad valorem tax revenue actually assessed in current year (19) Ad valorem tax revenue actually assessed in current year (19) Ad valorem tax revenue actually assessed in current year (20) Ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year	(10)	(enter as negative)	\$ -	\$	7
CURRENT YEAR calculated aid valorem tax revenue (12) = (7) x (11) CURRENT YEAR Calculated ad valorem tax revenue S 48,1: CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) 0.00 0.01 (14) = (11) + (13) Total current year authorized mill levy, including Prior Years' carry forward mills 207.4 (15) = (7) x (14) CURRENT YEAR ACTUALLY LEVIED/ASSESSED Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.) (17) = (7) x (16) Total ad valorem tax revenue actually assessed in current year RECAPITULATION OF ACTUAL: (18) = (10) x (16) Ad valorem tax revenue actually assessed 4 47,13 (20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) S 1,00 Total and valorem tax revenue actually assessed in current year (21) Total and valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		Adjusted Taxable value per mill		\$ 22	27.176
CURRENT YEAR calculated ad valorem tax revenue CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) (14) =(11) + (13) Total current year authorized mill levy, including Prior Years' carry forward mills (15) =(7) x (14) Total current year authorized ad valorem tax revenue assessment CURRENT YEAR ACTUALLY LEVIED/ASSESSED Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.) (17) =(7) x (16) Total ad valorem tax revenue actually assessed in current year RECAPITULATION OF ACTUAL: (18) '= (10) x (16) Ad valorem tax revenue actually assessed for newly taxable property (20) Ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year (22) Total ad valorem tax revenue actually assessed in current year		CURRENT YEAR calculated mill levy		2	207.46
(14) Total current year authorized mill levy, including Prior Year's form Line 22) (15) = (7) × (14) Total current year authorized ad valorem tax revenue assessment (16) Current year authorized ad valorem tax revenue assessment (17) = (18) Current year authorized ad valorem tax revenue assessment (18) Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.) (17) = (7) × (16) Total ad valorem tax revenue actually assessed in current year (18) Ad valorem tax revenue actually assessed (19) Ad valorem tax revenue actually assessed for newly taxable property (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 (21) Total ad valorem tax revenue actually assessed in current year (22) Total ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) (23) Total ad valorem tax revenue actually assessed in current year				\$ 4	18,144
(14) =(11) + (13) Total current year authorized mill levy, including Prior Years' carry forward mills (15) =(7) x (14) Total current year authorized ad valorem tax revenue assessment CURRENT YEAR ACTUALLY LEVIED/ASSESSED Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.) Total ad valorem tax revenue actually assessed in current year RECAPITULATION OF ACTUAL: (18) '= (10) x (16) Ad valorem tax revenue actually assessed for newly taxable property (20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) \$ 48,12					
Contain the content of the content	(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00		0.00
CURRENT YEAR ACTUALLY LEVIED/ASSESSED Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.) (17) =(7) × (16) Total ad valorem tax revenue actually assessed in current year RECAPITULATION OF ACTUAL: (18) '= (10) × (16) Ad valorem tax revenue actually assessed for newly taxable property (20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) Total ad valorem tax revenue actually assessed in current year (21) Total ad valorem tax revenue actually assessed in current year		Total current year authorized mill levy, including Prior Years' carry forward mills		2	207.46
CURRENT YEAR ACTUALLY LEVIED/ASSESSED Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.) (17) =(7) × (16) Total ad valorem tax revenue actually assessed in current year RECAPITULATION OF ACTUAL: (18) '= (10) × (16) Ad valorem tax revenue actually assessed \$ 47,13 (19) Ad valorem tax revenue actually assessed for newly taxable property \$ 1,0° (20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) \$ 1,0° Total ad valorem tax revenue actually assessed in current year		Total current year authorized ad valorem tax revenue assessment		\$ 4	18.144
(16) (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.) (17) = (7) x (16) Total ad valorem tax revenue actually assessed in current year (18)		CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
=(7) × (16) RECAPITULATION OF ACTUAL: (18) =(10) × (16) Ad valorem tax revenue actually assessed \$ 47,13 (19) Ad valorem tax revenue actually assessed for newly taxable property (20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) \$ 1,000 \$ 1,000 Total ad valorem tax revenue actually assessed in current year	(16)	(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	207.46	2	207.46
RECAPITULATION OF ACTUAL: (18) (19) Ad valorem tax revenue actually assessed \$ 47,13 (19) Ad valorem tax revenue actually assessed for newly taxable property (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		Total ad valorem tax revenue actually assessed in current year		•	18 144
(19) Ad valorem tax revenue actually assessed \$ 47,13 (20) Ad valorem tax revenue actually assessed for newly taxable property \$ 1,00 (21) Total ad valorem tax revenue actually assessed in current year		RECAPITULATION OF ACTUAL:			0,144
(19) Ad valorem tax revenue actually assessed for newly taxable property (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		Ad valorem tax revenue actually assessed			17 120
(21) Total ad valorem tax revenue actually assessed in current year	(19)	Ad valorem tax revenue actually assessed for newly taxable property			1,014
(21) Total ad valorem tax revenue actually assessed in current year	(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$	•
		Total ad valorem tax revenue actually assessed in current year		\$	18,144

Budget Message

Montana Department of Administration:

The overall financial status for the Town of Froid remains consistant, as in previous years. The General Fund did not see any significant revenues or expenses in FY 2023-2024. The year end Fund balance was slightly higher than the previous year. The Town made the final loan payment on the Town Tractor in October 2023, which eliminates any General Fund debt for the Town of Froid.

The Water Fund continues to be in a position to maintain the necessary debt reserves and make all necessary debt payments. The year end Fund Balance was slightly higher than FYE 2023. The Town is watching the water rates closely for a possible rate increase for consumers, as Dry Prairie Rural Water(the entity the Town purchases water from for resale) increased water user rates in July 2022. Some of the ARPA funds that have been awarded to the Town for water service improvements were expended in FY 23-24, but the majority of it will be expended this coming fiscal year as work will be completed on the replacement of several curb stops and two water valves.

The Town also continues to maintain the necessary debt reserves and make monthly loan payments of \$3,608 for the 2020 Waste Water System Updates. The old wastewater loan was paid off in June 2024. In FY 23-24, ARPA Funds were used for video-taping of the sewer main lines and also to cover the costs of replacing two manholes. HB 355 Funds in the amount of \$27,691 have been awarded to the Town for Sewer Main spot repairs. The Town will match up to \$12,900.00 of that from the Sewer Fund for the spot repair project.

The Solid Waste fund continues to operate at a positive fund balance. The Town will be signing a new Solid Waste Disposal Contract for FY 24-25, increasing the monthly payment to Bowker Sanitation from \$3,800 to \$4,500. This contract will be a one-year contract.

The Town of Froid is made up of 4 Council members and a Mayor. Two Council members began their service on the Council in January 2022, while Mayor Crain the the other two Councilmen bring years of experience. There are two part-time employees (Public Works Director and Clerk/Treasurer) and the Town Typically hires someone to mow and take care of the Town properties in the summer months. The Town continues to pride itself in consistency, experience, and reliablilty.

LeAnn Johnson 09-11-2024 Town Clerk/Treasurer Town of Froid

A. General Fund

Fund #1000

Revenue by Source

Expenditure Summary by Function, Activity and Object

	GENERAL FUND SUMMARY OF REVENUES				
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Einal Budgot		
310000	SOURCE DESCRIPTION	Actual	Final Budget		
0_0000	TAX REVENUES (Do not include Ad Valorem-Mill Levy))			
	00 Penalty and Interest on Delinquent Taxes	284	150		
	40 *Local Option Tax (1/2%)	3,716	3,20		
	50 Marijuana Excise Tax	1,409	1,000		
3161	00 Entitlement Levy Transfer				
SUBTOTAL		5,410	4,350		
320000	Licenses and Permits	5,410	4,550		
0_000	<u> </u>				
		+			
3220	00 Business Licenses				
	10 Alcohol Beverage (Liquor/Beer/Wine)				
	20 General/Professional and Occupational				
3230	00 Non-Business Licenses and Permits				
	10 Building Permits				
	30 Animal Licenses				
	40 Concealed Weapon Permits 50 Other Miscellaneous Permits				
	50 Other Miscellaneous Permits	+			
SUBTOTAL		0	(
330000	INTERGOVERNMENTAL REVENUES				
	00 Federal Grants (List and Describe)				
3330	00 Federal Payments in Lieu of Taxes				
	20 Taylor Grazing				
	40 Payments in Lieu (P.I.L.T.)				
	70 Refuge Revenue Sharing	+ +			
2240	00 State Grants (List and Describe)				
	21 DNRC Arbor Day Grant	350	350		
	00 HB 355 (SLIPA) Grant - Dept of Commerce	0	5,72		
	00 State Shared Revenues	<u> </u>	3,72		
	25 Drivers' License Reinstatements	-			
	60 Coal Tax Apportionment				
	65 Oil and Gas Production Tax	4,140	1,34		
	80 911 Emergency Number	, -	,-		
	95 District Court Reimbursement				
1	00 Bed Tax Apportionment				
1	10 Live Card Game Table Permits				
1	20 Gambling Machine Permits	1,000	1,000		
2	10 Personal Property Tax Reimbursement				
2	30 State Entitlement Share	28,456	29,53		
		<u> </u>			
		+			
		++			
		+ +			
		+			
	+	+			
		+			
					

^{*}NOTE: Can be used for any purpose as designated by governing body.

SOURCE			Previous Year	Final Budget
NO.	<u>. </u>	SOURCE DESCRIPTION	Actual	Final Budget
330000		INTERGOVERNMENTAL REVENUES - cont.		
	338000	Local Shared Revenues		
SUBTOTAL			33,947	37,959
340000		CHARGES FOR SERVICES		
		<u>General Government</u>		
		Miscellaneous Collections		
		Attorney Fees		
	41			
	42			
	50			
	60	, , , , ,		
	70	Planning Board Fees		
	242255	D. Hr. C. C.		
		Public Safety		
		Sheriff's Fees		
		Board of Prisoners		
		Fire Protection Fees		
	50	Emergency Services		
	24222	D. 11: W. 1. (1: 1)		
		Public Works (List)		
		Street and Roadway Charges	4.45	
	23	Bulk Water Sales	1,145	0
	242060	Alimant Davision		
	343060	<u>Airport Revenue</u>		
	242200	Missellana ava Charres for Comisse		
		Miscellaneous Charges for Services		
		Cemetery Charges		
		Sale of Cemetery Plots Grave Permits		
		Opening and Closing Charges Perpetual Care Charges		
		Weed Control Charges		
	00	weed Control Charges		
	3///000	Public Health Charges		
	544000	i abiic rieditii Ciidiges		
	246000	Culture and Recreation		
		Auditorium Use Fees		
		Golf Fees		
		Swimming Pool Fees		
		Camping Facilities Fees		
		Library Collections		
		Fair Revenues	2.540	4 700
	200	Civic Center Revenues	3,540	1,700

	GENERAL FUND SUMMARY OF REVENUE	ES BY SOURCE	
SOURCE		Previous Year	
NO.	SOURCE DESCRIPTION	Actual	Final Budget
350000	FINES AND FORFEITURES		
351010	Justice Court		
11	50% Share of Fines	295	0
12	Civil Fines		
13	S		
	Tobacco Possession and Consumption		
	District Court Fines		
	City/Town Court Fines		
351040	Other		
SUBTOTAL		295	0
	NAICCELL ANEQUE DEVENUES	295	0
360000	MISCELLANEOUS REVENUES		
362000	Rents	2 200	0
	Maintenance Assessments	2,388	0 175
	Private Gifts and Bequests	2,532	3,200
	Memorial Donations-Community Center	8,135	3,200
	Nyquist Foundation Grant	1,837	0
SUBTOTAL	Nyquist Foundation Grant	15,042	3,375
370000	INVESTMENT AND ROYALTY EARNINGS	13,042	3,373
	Investment Earnings	5,618	3,500
	Lease Interest Income	3,018	3,300
372000			
SUBTOTAL		5,618	3,500
380000	OTHER FINANCING SOURCES		
381000	Proceeds of General Long-Term Debt		
50			
70	Proceeds from Notes/Loans/Intercap		
	Proceeds of General Fixed Asset Disposition Sale of Assets		
			_
SUBTOTAL	Interfund Operating Transfer (Specify Fund)	0	0
383000	interfund Operating Transfer (Specify Fund)		
		+	
SUBTOTAL		0	0
TOTAL GENERAL FUI	ND NON-TAX REVENUES	64,997	50,884

^{**}INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53

FUND:			EXPENDITURES	5	Town of Froid					
Title:	GENERAL		BY		Fiscal Year en	ded June 30, 20	025			_
Number:	1000	4	CTIVITY AND OBJ							_
		Previous	Previous	Previous		(100)	(200-800)	(600-699)	(900)	
ACCOUNT		Year	Year	Year	Authorized	Personnel	Operating &	Principal &	Capital	Final
NO.	ACCOUNT	F.T.E.	Budget	Actual	F.T.E.	Services	Maintenance	Interest	Outlay	Budget
410000	GENERAL GOVERNMENT									
410100	Legislative Services		2,800	2,588		2,800				2,800
410200			1,420	1,313		1,400				1,400
410320	*District Courts									0
410340	Justice Courts									0
410360	Municipal Courts									0
410400										0
410500										0
410510	Administration		28,000	26,097		29,425	6,525			35,950
410530	Auditing		5,500	0			5,500			5,500
410540	Treasurer									0
410550	Accounting		2,000	1,925			2,233			2,233
410580	Data Processing									0
410590	Assessor									0
410600	Elections		50	0			25			25
410700	Purchasing Services									0
410800										0
410900	Records Administration		25	0			25			25
411000	Planning and Research Services									0
411100	Legal Services		2,600	1,800			2,600			2,600
411200	Facilities Administration		52,850	39,808			36,467			36,467
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	95,245	73,531	0	33,625	53,375	0	0	87,000

^{*}Total shown here should be the total from page 19.

FUND:			EXPENDITURES		Town of Froid					
Title:	GENERAL	BY Fiscal Year ended June 30, 2025								
Number:	1000	AC	TIVITY AND OBJEC						•	
		Previous	Previous	Previous		(100)	(200-800)	(600-699)	(900)	
ACCOUNT		Year	Year	Year	Authorized	Personnel	Operating &	Principal	Capital	Final
NO.	ACCOUNT	F.T.E.	Budget	Actual	F.T.E.	Services	Maintenance	& Interest	Outlay	Budget
420000	PUBLIC SAFETY									
420100	Law Enforcement		7,500	7,500			7,744			7,744
420200	Detention and Correction									0
420300	Probation and Parole									0
420400	Fire Protection		3,600	1,594			4,900			4,900
420500	Protective Inspections									0
420600	Civil Defense									0
420700	Other Emergency Services									0
	Others (List)									0
										0
										0
420800	Coroner Services									0
SUBTOTAL		0	11,100	9,094	0	0	12,644	0	0	12,644
430000	PUBLIC WORKS									
430100	Public Works Administration-auto title		50	27			0			0
430200	Road and Street Services		10,500	9,040			10,500			10,500
430800	Solid Waste Services		400	0			400			400
430900	Cemetery Services									0
431100	Weed Control		1,500	1,240			1,500			1,500
	Others (List)									0
										0
										0
SUBTOTAL		0	12,450	10,306	0	0	12,400	0	0	12,400
440000	PUBLIC HEALTH									
440100	Public Health Services									0
440200	Hospitals									0
440300	Nursing Home									0
440400										0
440500										0
440600										0
440700	Insect and Pest Control		400	0			350			350
	Others (List)									0
										0
										0
SUBTOTAL		0	400	0	0	0	350	0	0	350

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FUND:			EXPENDITURES		Town of Froid					
Title:	GENERAL	ВУ		Fiscal Year ended June 30, 2025				•		
Number:	1000	А	CTIVITY AND OBJ	ECT						
		Previous	Previous	Previous		(100)	(200-800)	(600-699)	(900)	
ACCOUNT		Year	Year	Year	Authorized	Personnel	Operating &	Principal	Capital	Final
NO.	ACCOUNT	F.T.E.	Budget	Actual	F.T.E.	Services	Maintenance	& Interest	Outlay	Budget
450000	SOCIAL AND ECONOMIC SERVICES		2 800							get
450100										0
450110										0
450120										0
450130										0
450131	General Assistance									0
450132	Old-Age Assistance									0
450133										0
450134	·									0
450136										0
450140	-									0
450141	Family Services									0
450142	Foster Care									0
450150										0
450200										0
450300										0
450400	<u> </u>									0
	Others (List)									0
	0									0
SUBTOTAL		0	0	0	0	0	0	0	0	0
000101112							J			,
460000	CULTURE AND RECREATION									
460100	<u> </u>		900	0			500			500
460200										0
460300										0
460400	•		11,600	3,991		3,620	7,725			11,345
100.00	Others (List)		,			3,020	171 = 0			0
										0
										0
SUBTOTAL		0	12,500	3,991	0	3,620	8,225	0	0	11,845
	HOUSING AND COMMUNITY DEV.		,			3,525	5,225			==,0 :0
470100	<u> </u>									0
470200	· · · · ·									0
470300										0
470400	·									0
470500										0
SUBTOTAL		0	0	0	0	0	0	0	0	0
332.317.12			Ū		ı	· ·	Ü	Ū	ı	ı

FUND:			EXPENDITURES		Town of Froid					
Title:	GENERAL	ВҮ			Fiscal Year ended June 30, 2025				-	
Number:	1000	AC	TIVITY AND OBJE	СТ						•
		Previous	Previous	Previous		(100)	(200-800)	(600-699)	(900)	
ACCOUNT		Year	Year	Year	Authorized	Personnel	Operating &	Principal	Capital	Final
NO.	ACCOUNT	F.T.E.	Budget	Actual	F.T.E.	Services	Maintenance	& Interest	Outlay	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
SUBTOTAL		0	0	0	0	0	0	0	0	0
490000	DEBT SERVICE									
490400	<u> </u>									0
490400			4,932	4,935			0			0
490500			4,932	4,955			0			0
SUBTOTAL		0	4932	4934.76	0	0	0	0	0	
SUBTUTAL		U	4932	4934.70	<u> </u>	U	U	U	0	U
510000	MISCELLANEOUS									
*510100										0
510200	·									0
510200										0
310300	Others (List)									0
	Others (List)									0
										0
SUBTOTAL		0	0	0	0	0	0	0	0	0
520000	OTHER FINANCING USES									
521000										0
	(Itemize by Fund)									0
										0
										0
										0
SUBTOTAL		0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES		126 627	101.056		27 245	96 004	0		124 220
	TOTAL EXPENDITURES	0	136,627	101,856	0	37,245	86,994	0	0	124,239

^{*} 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

	EXPENDITURE SUMMAR	Y BY FUNCTION AND ACTIVITY				
FUND:	NON-LEVIED FUNDS					
Title:	Gas Tax Apportionment	Town of Froid				
Number:	2820	Fiscal Year ended June 30	0, 2025			
ACCOUNT		Prior Year	Final			
NO.	ACCOUNT	Actual	Budget			
NON-TAX RE\	/ENUES					
335040	Gas Tax Apportionment	22,394	24,605			
TOTAL REVEN	 UES*	22,394	24,605			
EXPENDITURE		22,331	2 1,003			
430240	Street Maintenance					
100	Personal Service	3,756	7,700			
200	Supplies	1,528	15,000			
300	Purchased Services	209	16,000			
940	Capital Purchases	0				
430251	Ice and Snow Removal					
100		1,105	2,500			
200/300		234	5,980			
TOTAL EXPEN	DITURES **	6,831	47,180			

FUND:	NON-LEVIED FUNDS					
Title:	Gas Tax Special BaRSAA Program	Town of Froid				
Number:	2821	Fiscal Year ended June 30, 2025				
ACCOUNT		Prior Year	Final			
NO.	ACCOUNT	Actual	Budget			
NON-TAX REV	<u>ENUES</u>					
335041	Special Road/Street Allocation Program	21,122	0			
335042	SB 536 Allocation (one-time)	44,749	0			
TOTAL REVEN	UES*	65,871	0			
EXPENDITURE	<u>S</u>					
	_					
430240	Street Maintenance					
100	Personal Services	0				
	Supplies	3,620	31,603			
300	Purchased Services	0	50,000			
TOTAL EXPEN	L DITURES**	3,620	81,603			

^{*}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.

SPECIAL REVENUE FUNDS REVENUE BY SOURCE EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY

FUND:	NON-LEVIED FUNDS						
Title:	ARPA-Minimum Allocation Grant	Town of Froid	•				
Number:	2993	Fiscal Year ended June 30,	Fiscal Year ended June 30, 2025				
ACCOUNT		Prior Year	Final				
NO.	ACCOUNT	Actual	Budget				
		Actual	Duuget				
NON-TAX REV	ENUES						
331910	Federal ARPA Revenues	63,539	9,993				
331920	Federal ARPA County Award	30,965	141,521				
TOTAL REVEN	UES*	94,505	151,514				
EXPENDITURE		3 1,555	202,0 = 1				
430000							
530	Water Source of Supply and Pumping	10,324	97,626				
630	Sewer Collection and Transmission	86,572	20,532				
TOTAL EXPEN	DITURES **	96,895	118,158				

FUND:	NON-LEVIED FUNDS							
Title:		Town of Froid						
Number:		Fiscal Year ended June 30, 2025						
ACCOUNT		Prior Year	Final					
NO.	ACCOUNT	Actual	Budget					
NON-TAX RE	<u>VENUES</u>							
TOTAL DEVE	<u> </u>							
	NUES*	0	0					
<u>EXPENDITUR</u>	<u>ES</u>							
		+						
		+						
ΤΩΤΔΙ ΕΧΡΕΝ	 IDITURES**	0	0					
TOTAL LAPEN	IDITONES	0	0					

^{*}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:	<u>5210</u>	Fiscal Year ended June 30, 2025						
		Previous Year						
ACCOUNT NO.	ACCOUNT	Actual	Final Budget					
REVENUE								
343020	WATER REVENUES							
021	Metered Water Sales	99,687	96,000					
022	Unmetered Water Sales							
023	Bulk and Irrigation Water Sales							
024								
025								
026	Water Installation Charges							
027	_							
371000	INVESTMENT EARNINGS							
383000	TRANSFERS IN (From other Funds)							
	Itemize by Fund							
331910	ARPA Min Allocation Grant	12,150	0					
331310	, and , vivini , an occurrent Grant	12,130	0					
TOTAL REVENUES	**	111,837	96,000					
<u>EXPENSES</u>								
430500	WATER UTILITIES							
100	Personal Services (FTE)	18,828	23,875					
	Supplies	51,342	70,850					
300	• •	14,334	23,487					
400	Materials	,	,					
500	Fixed Charges	1,332	2,136					
900	_	,,,,,	,					
490000	DEBT SERVICE							
610			15,123					
620		5,919	5,551					
630		605	565					
521000	TRANSFERS OUT (To Other Funds)							
321000	Itemize by Fund							
	incoming by tune							
TOTAL EXPENSES	***	92,359	141,587					
510400	NON-CASH EXPENSES	2 = ,000	,					
	Depreciation/Amortization	36,771	36,771					
239000	Compensated Absences							
	EXPENSES	36,771	36,771					
	OTHER CASH USES	33,771	50,771					
211000	Due to Other Funds							
	Additions to Restricted Accounts	+						
102210	Sinking/Interest							
102210	Restricted							
102230		+						
	Surplus Replacement / Depressiation	+						
102240	Replacement/Depreciation SH USES	0	0					
	AND OTHER CASH USES							
*SHOW DETAIL O		129,130	178,358					

^{*}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: Title:	SEWER OPERATING	Town of Froid Fiscal Year ended June 3	30, 2025				
Number:	<u>5310</u>						
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget				
<u>REVENUE</u>							
343030	SEWER REVENUES						
03	1 Sewer Service Charge	93,007	90,000				
03	2 Sewer Installation Charge						
03	3 Sewer Permits						
03	4 Treatment Facilities						
03	5 Sale of Sewer Materials and Supplies						
03	6 Miscellaneous Revenues						
33420	0 HB 355 Grant (SLIPA)	0	27,691				
371000	INVESTMENT EARNINGS						
383000	TRANSFERS IN (From other Funds)						
	Itemize by Fund						
33192	0 ARPA County Award	803	0				
TOTAL REVENUES *	*	93,810	117,691				
<u>EXPENSES</u>							
430600	SEWER UTILITIES						
10	0 Personal Services (FTE)	18,769	23,875				
20	0 Supplies	147	15,800				
30	0 Purchased Services	11,886	108,441				
40	0 Materials						
50	0 Fixed Charges	1,332	2,151				
90	0 *Capital Outlay						
490000	DEBT SERVICE						
	0 Principal		28,104				
	0 Interest	14,687	15,192				
	0 Service Charge	21	0				
521000	TRANSFERS OUT (To Other Funds)						
	Itemize by Fund						
TOTAL EVENINGS *	**	46.042	402.562				
	**	46,843	193,563				
510400 83	NON-CASH EXPENSES Depreciation/Amortization	88,407	88,407				
239000	Compensated Absences						
TOTAL NON-CASH E	XPENSES	88,407	88,407				
	OTHER CASH USES						
211000	Due to Other Funds						
	Additions to Restricted Accounts						
102210	Sinking/Interest						
102220	Restricted	840	8,640				
102230	Surplus						
102240	Replacements/Depreciation	660	660				
	I USES	1,500	9,300				
TOTAL EXPENSES A	ND OTHER CASH USES	136,750	291,270				

^{*}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 F	UND BUDGET SUMMARY					
FUND:	SOLID WASTE OPERATING	Town of Froid					
Title:		Fiscal Year ended June	30, 2025				
Number:	<u>5410</u>						
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget				
REVENUE	Account	7.000.					
343040	SOLID WASTE REVENUES						
041	<u> </u>	56,196	55,000				
042	Disposal Charges	30,130	33,000				
043							
044							
045		150	53				
046							
363010	Maintenance Assessments						
371000	INVESTMENT EARNINGS						
383000	TRANSFERS IN (From other Funds)						
	Itemize by Fund						
TOTAL REVENU	ES **	56,346	55,053				
EXPENSES							
430800	SOLID WASTE SERVICES						
100	Personal Services (FTE)						
200	Supplies	831	7,500				
300	Purchased Services	46,895	59,100				
400	Materials						
500	Fixed Charges						
900	*Capital Outlay						
490000	DEBT SERVICE						
	Principal						
	Interest						
630	Service Charge						
521000	TRANSFERS OUT (To Other Funds)						
	Itemize by Fund						
TOTAL EXPENSE	S ***	47,726	66,600				
510400	NON-CASH EXPENSES		•				
830							
239000	Compensated Absences						
TOTAL NON-CAS	SH EXPENSES	0	0				
	OTHER CASH USES						
211000	Due to Other Funds						
100515	Additions to Restricted Accounts						
102210	Sinking/Interest						
102220	Restricted						
102230	Surplus						
102240	Replacements/Depreciation						
	ASH USES	0	0				
TOTAL EXPENSE	S AND OTHER CASH USES	47,726	66,600				

^{*}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.

Town of Froid TAX LEVY REQUIREMENTS SCHEDULE NON-VOTED LEVIES

Assessed/Market Valuation: 13,175,038

Taxable Valuation Less

TIF Incremental Value: 232,062 1 Mill Yields(10): 232 Fiscal Year: 2024-2025

Page No. 1 0f 1

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

		·	•	*Column (3) Total R	equirements musi	equal Column	(8) TOLAI KESOUICE	2 5			
		(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (9) X (10)	(7) = (5) + (6)	(8) = (4) + (7)	(9) = (6) ÷ (10)	(11)=(4)-(1)+(7)
				*should equal	Cash				*should equal		Estimated
			Budgeted	column (8)	Available		Property		column (3)		Ending
Fund			Cash	Total	(Less current	Non-Tax	Tax	Total	Total	Mill	Cash
#	Fund Name	Appropriations	Reserve	Requirements	liabilities)	Revenues	Revenues	Revenues	Resources	Levy	Balance
1000	General Fund	124,239	58,298	182,537	83,509	50,884	48,144	99,028	182,537	207.46	58,298
				0				0	0		0
				0				0	0		0
63				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
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				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
	TOTAL	124,239	58,298	182,537	83,509	50,884	48,144	99,028	182,537	207.46	58,298

*Total Revenues compared to Total Appropriations:

-25,211

*if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources

(0

*if other than zero budget is not balanced

Town of Froid

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2024-2025	

Page No.

		(1) (2) (3)=(1)+(2) (4		(4)	(5)	(6)=(4)+(5)		
					Cash			Estimated
			Budgeted		Available	Total		Ending
Fund			Cash	Total	(Less current	Non-Tax	Total	Cash
#	Fund Name	Appropriation	Reserve	Requirements	liabilities)	Revenues	Resources	Balance
2820	Gas Tax Apportionment	47180	5,430	52,610	28,005	24,605	52,610	5,430
2821	BaRSAA	81,603	0	81,603	81,603	0	81,603	0
2993	ARPA Min Alloc Grant	118,158	0	118,158	(33,356)	151,514	118,158	0
	Water Fund	141,587	19,197	160,784	64,784	96,000	160,784	19,197
	Sewer Fund	193,563	58,511	252,074	134,383	117,691	252,074	58,511
5410	Garbage Fund	66,600	25,465	92,065	37,012	55,053	92,065	25,465
				0			0	0
				0			0	0
				0			0	0
				0			0	0
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				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
	TOTAL	648,691	108,603	757,294	312,430	444,863	757,294	108,602

*Total Revenues compared to Total Appropriations:	(203,828)	*if negative appropriations exceed revenues
Total Requirements compared to Total Resources	0	*if other than zero budget is not balanced

55-

Town of Froid

TAXABLE VALUATION SCHEDULE

Fiscal Year: 2024-2025

PROPERTY CLASSIFICATION	Entity-wide Taxable Valuation	Road Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real	162497							
Personal	8259							
Special Mobile	0							
Manufactured Homes	9423							
Centrally Assessed	51883							
Net & Gross Proceeds	0							
TOTAL	232062	0	0	0	0	0	0	0

http://svc.mt.gov/dor/property/cov