



**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

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

Signed Sheri Crain Date 8-26-2024  
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.


  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Councilperson

  
\_\_\_\_\_  
Mayor

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



**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

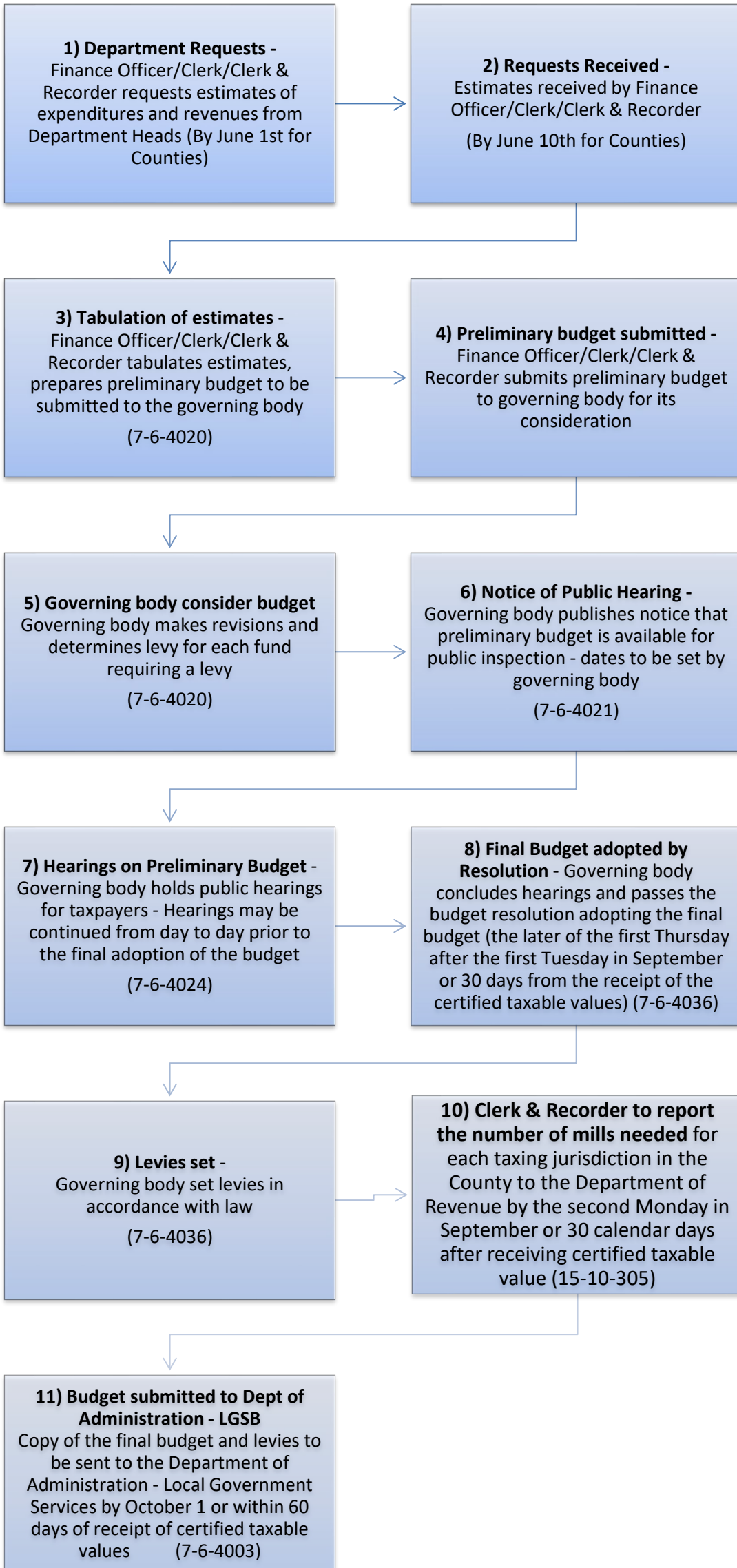




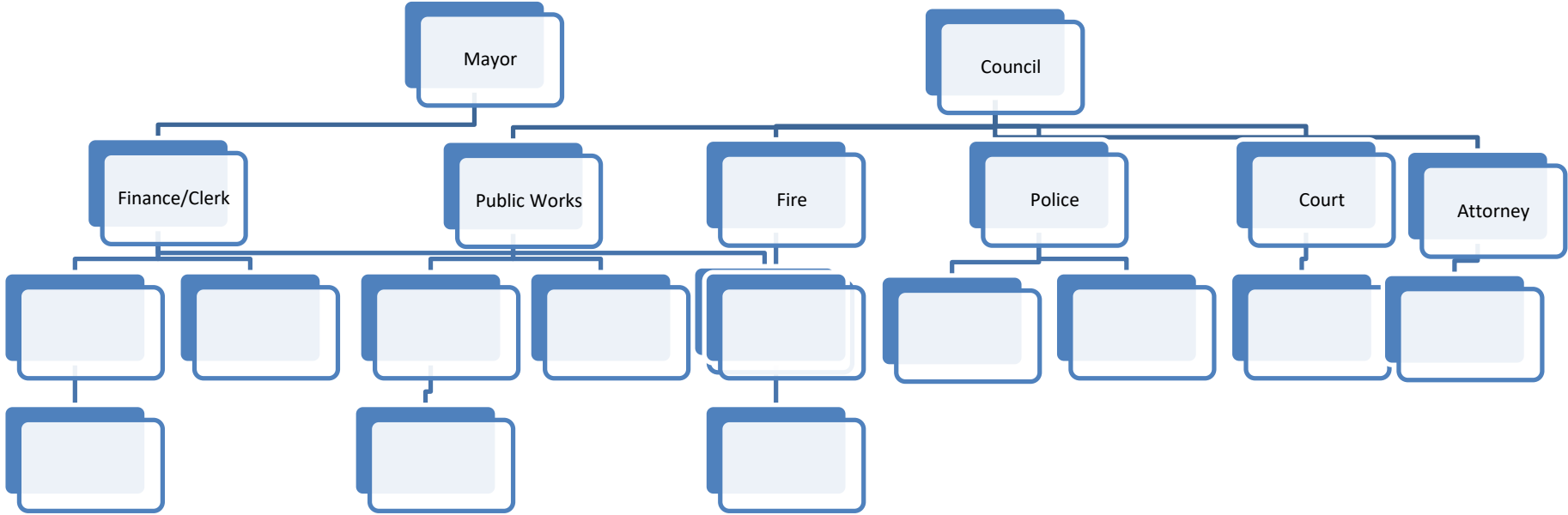


# Local Government Budget Calendar

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 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 <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.
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

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year <i>Year's form Line 17)</i> (from Prior	\$ 46,023	\$ 46,023
(2)	Add: Current year inflation adjustment @ 2.80%		\$ 1,289
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> 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)	\$ -	\$ -
(3.5)	Subtract: Department of Revenue FY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MCA) <u>*This is a new line for FY2025 only; see the Instructions tab for additional information (enter as negative)</u>	\$ (183)	\$ (183)
(4)	Adjusted ad valorem tax revenue		\$ 47,129
<b><u>ENTERING TAXABLE VALUES</u></b>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 232,062	\$ 232,062
(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)		\$ 232,062
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (4,886)	\$ (4,886)
(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		\$ 227.176
(11)	CURRENT YEAR calculated mill levy		207.46
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 48,144
<b><u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u></b>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		207.46
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 48,144
<b><u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u></b>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	207.46	207.46
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 48,144
<b><u>RECAPITULATION OF ACTUAL:</u></b>			
(18)	Ad valorem tax revenue actually assessed		\$ 47,130
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,014
(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		\$ 48,144

# Budget Message

Montana Department of Administration:

The overall financial status for the Town of Froid remains consistent, 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 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 reliability.

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 BY SOURCE			
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
330000	<u>INTERGOVERNMENTAL REVENUES - cont.</u>		
338000	<u>Local Shared Revenues</u>		
SUBTOTAL	.....	33,947	37,959
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	1,145	0
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	3,540	1,700
SUBTOTAL	.....	4,685	1,700



**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	295	0
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	295	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents		
362000	Other	2,388	0
363010	Maintenance Assessments	150	175
365010	Private Gifts and Bequests	2,532	3,200
365012	Memorial Donations-Community Center	8,135	0
365020	Nyquist Foundation Grant	1,837	0
SUBTOTAL	.....	15,042	3,375
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	5,618	3,500
371500	Lease Interest Income		
372000	Royalties		
SUBTOTAL	.....	5,618	3,500
380000	<u>OTHER FINANCING SOURCES</u>		
381000	<u>Proceeds of General Long-Term Debt</u>		
50	Inception of 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
<b>TOTAL GENERAL FUND NON-TAX REVENUES</b>		<b>64,997</b>	<b>50,884</b>
			**

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



FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2025					
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			7,744			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	<u>PUBLIC WORKS</u>									
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	<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		400	0			350			350
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	400	0	0	0	350	0	0	350

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2025					
		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		900	0			500			500
460200	Fairs									0
460300	Community Grants									0
460400	Parks and Recreation Services		11,600	3,991		3,620	7,725			11,345
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	12,500	3,991	0	3,620	8,225	0	0	11,845
470000	<u>HOUSING AND COMMUNITY DEV.</u>									
470100	Community Public Facility Projects									0
470200	Housing Rehab									0
470300	Economic Development									0
470400	TSEP/Home									0
470500	Home-Rental Assistance									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2025					
		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
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
490000	DEBT SERVICE									
490400	Interest on Registered Warrants									0
490500	Interest and Principal Payments		4,932	4,935			0			0
490600	Interest and Principal Payments - Leases									0
SUBTOTAL	.....	0	4932	4934.76	0	0	0	0	0	0
510000	MISCELLANEOUS									
*510100	Special Assessments									0
510200	Judgements									0
510300	Unallocated Costs									0
	Others (List)									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
	<b>TOTAL EXPENDITURES .....</b>	<b>0</b>	<b>136,627</b>	<b>101,856</b>	<b>0</b>	<b>37,245</b>	<b>86,994</b>	<b>0</b>	<b>0</b>	<b>124,239</b>
										**

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\* 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**

<b>FUND:</b>	<b>NON-LEVIED FUNDS</b>		
<b>Title:</b>	Gas Tax Apportionment	<b>Town of Froid</b>	
<b>Number:</b>	2820	<b>Fiscal Year ended June 30, 2025</b>	
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Prior Year Actual</b>	<b>Final Budget</b>
<u>NON-TAX REVENUES</u>			

335040	Gas Tax Apportionment	22,394	24,605
<b>TOTAL REVENUES.....*</b>		22,394	24,605
<u>EXPENDITURES</u>			
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
<b>TOTAL EXPENDITURES ..... **</b>		6,831	47,180

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

<b>FUND:</b>	<b>NON-LEVIED FUNDS</b>		
<b>Title:</b>	ARPA-Minimum Allocation Grant	Town of Froid	
<b>Number:</b>	2993	Fiscal Year ended June 30, 2025	
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Prior Year Actual</b>	<b>Final Budget</b>
<u>NON-TAX REVENUES</u>			
331910	Federal ARPA Revenues	63,539	9,993
331920	Federal ARPA County Award	30,965	141,521
TOTAL REVENUES.....*		94,505	151,514
<u>EXPENDITURES</u>			
430000			
530	Water Source of Supply and Pumping	10,324	97,626
630	Sewer Collection and Transmission	86,572	20,532
TOTAL EXPENDITURES ..... **		96,895	118,158

<b>FUND:</b>	<b>NON-LEVIED FUNDS</b>		
<b>Title:</b>	_____	Town of Froid	
<b>Number:</b>	_____	Fiscal Year ended June 30, 2025	
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Prior Year Actual</b>	<b>Final Budget</b>
<u>NON-TAX REVENUES</u>			
TOTAL REVENUES.....*		0	0
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES.....**		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**

<b>FUND:</b>	<b>WATER OPERATING</b>			
<b>Title:</b>			<b>Town of Froid</b>	
<b>Number:</b>	<b>5210</b>		<b>Fiscal Year ended June 30, 2025</b>	
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>	
<u>REVENUE</u>				
343020	<u>WATER REVENUES</u>			
021	Metered Water Sales	99,687		96,000
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			
371000	<u>INVESTMENT EARNINGS</u>			
383000	<u>TRANSFERS IN (From other Funds)</u>			
	Itemize by Fund			
331910	ARPA Min Allocation Grant	12,150		0
<b>TOTAL REVENUES **</b>	<b>*****</b>	<b>111,837</b>		<b>96,000</b>
<u>EXPENSES</u>				
430500	<u>WATER UTILITIES</u>			
100	Personal Services (FTE )	18,828		23,875
200	Supplies	51,342		70,850
300	Purchased Services	14,334		23,487
400	Materials			
500	Fixed Charges	1,332		2,136
900	*Capital Outlay			
490000	<u>DEBT SERVICE</u>			
610	Principal			15,123
620	Interest	5,919		5,551
630	Service Charge	605		565
521000	<u>TRANSFERS OUT (To Other Funds)</u>			
	Itemize by Fund			
<b>TOTAL EXPENSES ***</b>	<b>*****</b>	<b>92,359</b>		<b>141,587</b>
510400	<u>NON-CASH EXPENSES</u>			
830	Depreciation/Amortization	36,771		36,771
239000	Compensated Absences			
<b>TOTAL NON-CASH EXPENSES.....</b>		<b>36,771</b>		<b>36,771</b>
211000	<u>OTHER CASH USES</u>			
	Due to Other Funds			
	Additions to Restricted Accounts			
102210	Sinking/Interest			
102220	Restricted			
102230	Surplus			
102240	Replacement/Depreciation			
<b>TOTAL OTHER CASH USES.....</b>		<b>0</b>		<b>0</b>
<b>TOTAL EXPENSES AND OTHER CASH USES.....</b>		<b>129,130</b>		<b>178,358</b>

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

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

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

**ENTERPRISE FUND BUDGET SUMMARY**

<b>FUND:</b>	<b>SEWER OPERATING</b>	<b>Town of Froid</b>	
<b>Title:</b>		<b>Fiscal Year ended June 30, 2025</b>	
<b>Number:</b>	<b>5310</b>		
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>
<u>REVENUE</u>			
343030	<u>SEWER REVENUES</u>		
031	Sewer Service Charge	93,007	90,000
032	Sewer Installation Charge		
033	Sewer Permits		
034	Treatment Facilities		
035	Sale of Sewer Materials and Supplies		
036	Miscellaneous Revenues		
334200	HB 355 Grant (SLIPA)	0	27,691
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
331920	ARPA County Award	803	0
<b>TOTAL REVENUES **</b> .....		93,810	117,691
<u>EXPENSES</u>			
430600	<u>SEWER UTILITIES</u>		
100	Personal Services (FTE )	18,769	23,875
200	Supplies	147	15,800
300	Purchased Services	11,886	108,441
400	Materials		
500	Fixed Charges	1,332	2,151
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal		28,104
620	Interest	14,687	15,192
630	Service Charge	21	0
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
<b>TOTAL EXPENSES ***</b> .....		46,843	193,563
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation/Amortization	88,407	88,407
239000	Compensated Absences		
<b>TOTAL NON-CASH EXPENSES</b> .....		88,407	88,407
211000	<u>OTHER CASH USES</u>		
	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted	840	8,640
102230	Surplus		
102240	Replacements/Depreciation	660	660
<b>TOTAL OTHER CASH USES</b> .....		1,500	9,300
<b>TOTAL EXPENSES AND OTHER CASH USES</b> .....		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 FUND BUDGET SUMMARY**

<b>FUND:</b>	<b>SOLID WASTE OPERATING</b>	<b>Town of Froid</b>	
<b>Title:</b>		<b>Fiscal Year ended June 30, 2025</b>	
<b>Number:</b>	<b>5410</b>		
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>
<u>REVENUE</u>			
343040	<u>SOLID WASTE REVENUES</u>		
041	Garbage Collection Services	56,196	55,000
042	Disposal Charges		
043	Container Rental		
044	Dump Permits		
045	Sale of Scrap	150	53
046	Miscellaneous Revenues		
363010	Maintenance Assessments		
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
<b>TOTAL REVENUES ** .....</b>		<b>56,346</b>	<b>55,053</b>
<u>EXPENSES</u>			
430800	<u>SOLID WASTE SERVICES</u>		
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	<u>DEBT SERVICE</u>		
610	Principal		
620	Interest		
630	Service Charge		
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
<b>TOTAL EXPENSES *** .....</b>		<b>47,726</b>	<b>66,600</b>
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation/Amortization		
239000	Compensated Absences		
<b>TOTAL NON-CASH EXPENSES.....</b>		<b>0</b>	<b>0</b>
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted		
102230	Surplus		
102240	Replacements/Depreciation		
<b>TOTAL OTHER CASH USES.....</b>		<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES AND OTHER CASH USES.....</b>		<b>47,726</b>	<b>66,600</b>

**\*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 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) <b>Total Requirements</b>	Cash Available (Less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	*should equal column (3) <b>Total Resources</b>	Mill Levy	Estimated Ending Cash 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
				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
				0				0	0		0
				0				0	0		0
	<b>TOTAL</b>	<b>124,239</b>	<b>58,298</b>	<b>182,537</b>	<b>83,509</b>	<b>50,884</b>	<b>48,144</b>	<b>99,028</b>	<b>182,537</b>	<b>207.46</b>	<b>58,298</b>

\*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

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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.



