



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, 2021

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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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 2021, was prepared according to law and adopted by the Town Council, on August 31, 2020; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed Shari Ciani Date 8/31/2020
Mayor

Town of Froid

RESOLUTION NO. 2020-7

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING
THE MUNICIPAL BUDGET FOR FISCAL YEAR 2020-2021.**

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 31, 2020 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2020-2021 as required by law, and

WHEREAS; "Attachment A" is a summary of the FY 2020-2021 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 2020-2021 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 2020-2021 Municipal Budget be approved and adopted as per FY 2020-2021 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, 2020.



Councilperson

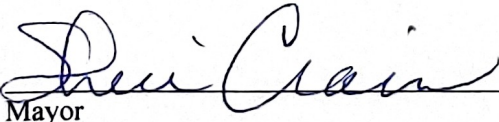


Councilperson

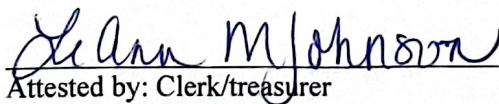


Councilperson

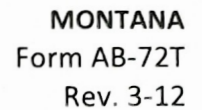
Councilperson



Mayor



Attested by: Clerk/treasurer



TOWN OF FROID

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

GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION

Counties

CLASS OF COUNTY	
COUNTY SEAT	
YEAR ORGANIZED	
REGISTERED VOTERS	
AREA (SQ. MILES)	
COURTHOUSE ELEVATION	
INCORPORATED CITIES	
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	155
WATER RATE PER 1,000 GALLONS	Flat- \$38.70+\$4.01/1000gallons
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	12/31/2023
	Gregg Labatte	12/31/2023
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

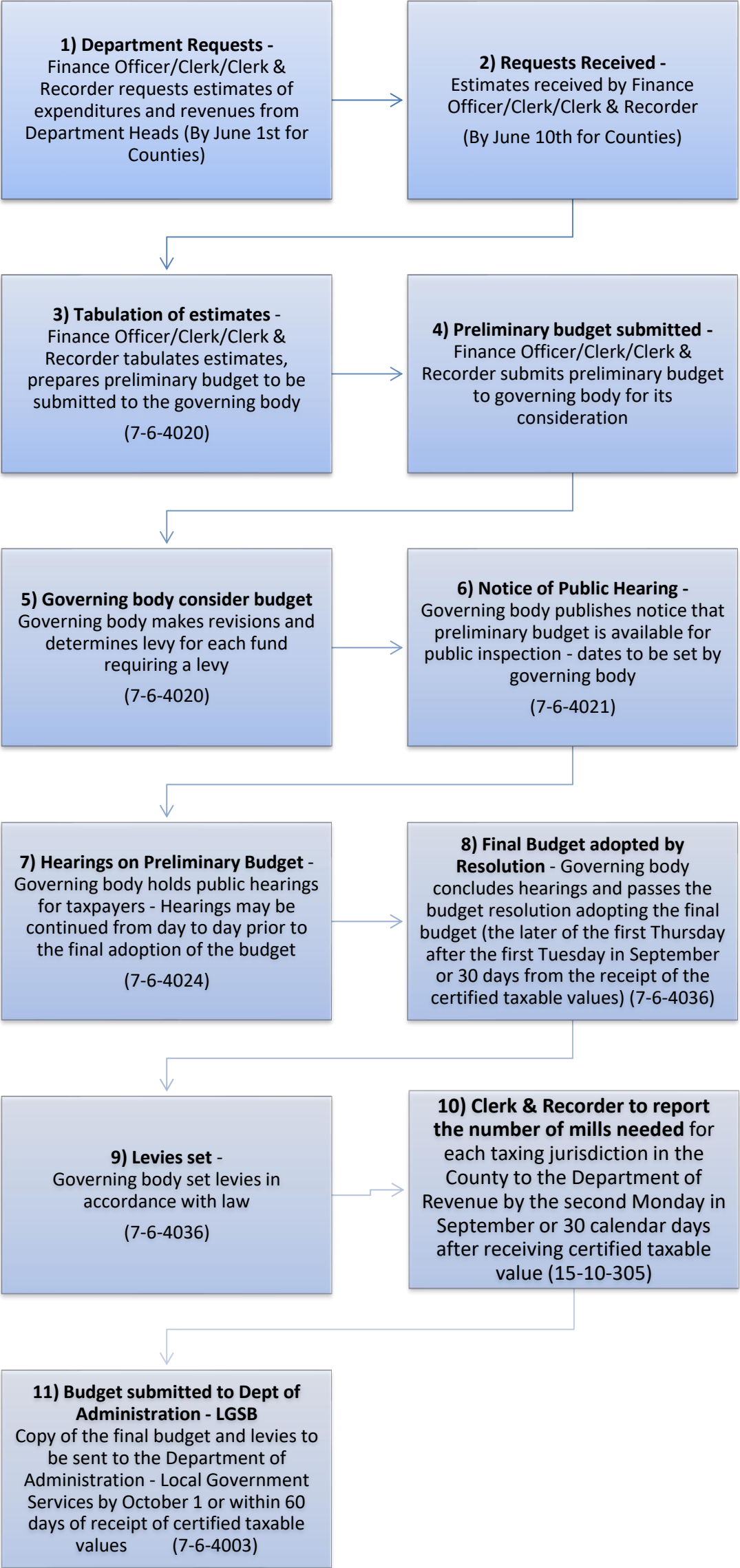
ELECTIVE AND NON-ELECTIVE EMPLOYEES

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

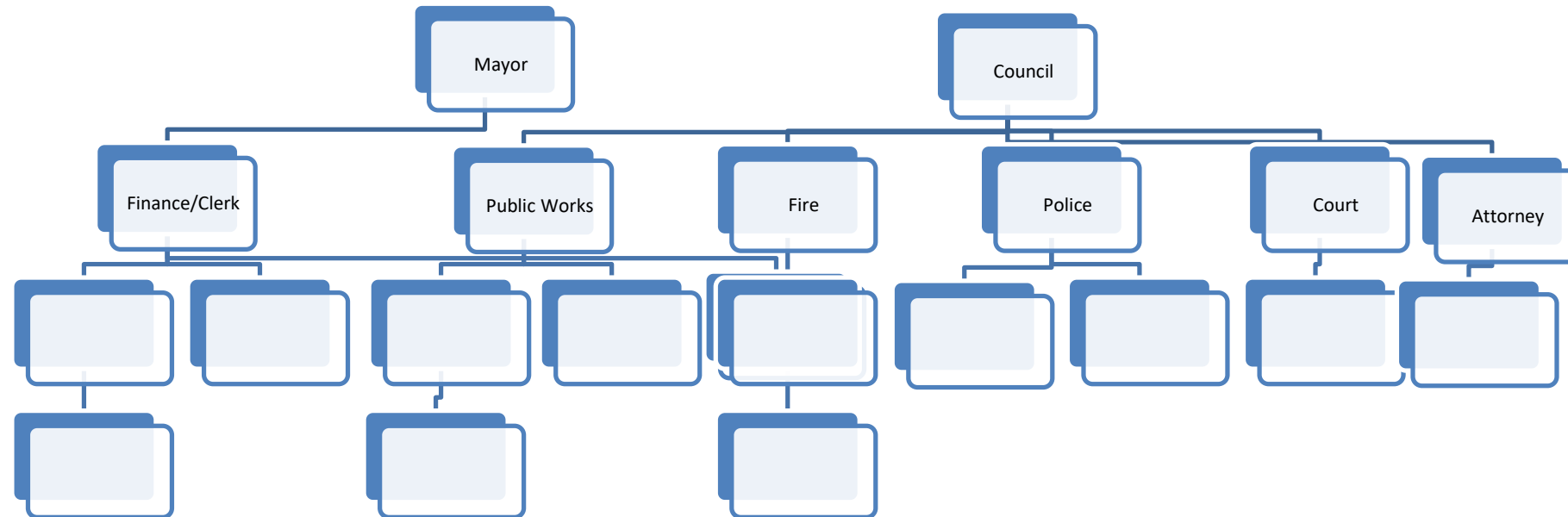
Note: Do not include any employee who is not employed directly by the entity.

Local Government Budget Calendar

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



City/Town of _____
Organizational Chart



Town of Froid

Taxable Valuation/Mill Levy

Ten-Year History and Analysis

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VAULATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget-page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <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.
2011 - 2012	106,972		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
2020 - 2021	196,562	2.15%	191.15	191.15	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VAULATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2011 - 2012					
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
2020 - 2021		#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/or _____ Fund

FYE June 30, 2021

Entity Name: _____

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)	
	\$ 35,932	\$ 35,932
(2)	Add: Current year inflation adjustment @ 1.05%	
		\$ 377
(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	
= (1) + (2) + (3)		\$ 36,309
<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	
	\$ 196,562	\$ 196,562
(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)	
= (5) + (6)		\$ 196,562
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	
	\$ (6,616)	\$ (6,616)
(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	
= (7) + (8) + (9)		\$ 189.946
(11)	CURRENT YEAR calculated mill levy	
= (4) / (10)		191.15
(12)	CURRENT YEAR calculated ad valorem tax revenue	
= (7) x (11)		\$ 37,573
<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	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills	
= (11) + (13)		191.15
(15)	Total current year authorized ad valorem tax revenue assessment	
= (7) x (14)		\$ 37,573
<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.)	
	191.15	191.15
(17)	Total ad valorem tax revenue actually assessed in current year	
= (7) x (16)		\$ 37,573
<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed	
= (10) x (16)		\$ 36,308
(19)	Ad valorem tax revenue actually assessed for newly taxable property	
		\$ 1,265
(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	
= (18) + (19) + (20)		\$ 37,573
(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.)	
= (14) - (16)		0.00

BUDGET MESSAGE

Montana Department of Administration:

The Town of Froid's overall financial status remains consistent as in past years. The General Fund did not see any significant unexpected revenues or expenses.

Since the rate increase in charges for the user of water service in July, 2017, the Water Fund continues to be 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 2020-2021.

Sewer rates were increased effective October 1, 2019 for users of the sewer system to reach the necessary income needed to pay back on the newly-acquired debt from the 2020 Wastewater System project. The Town will be closing on the Rural Development Loan at the end of August 2020 in the amount of \$1,393,000, requiring a monthly debt payment of \$3,608.00

Users of the solid waste services saw an increase in user rates effective October 1, 2019. The fund saw a positive ending fund balance.

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

LeAnn Johnson 8/31/2020
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
310000	TAX REVENUES (Do not include Ad Valorem-Mill Levy)		
312000	Penalty and Interest on Delinquent Taxes	168	125
314140	*Local Option Tax (1/2%)	3,273	3,000
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	3,441	3,125
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	0	765
80	911 Emergency Number		
95	District Court Reimbursement		
100	Bed Tax Apportionment		
110	Live Card Game Table Permits		
120	Gambling Machine Permits	1,000	1,000
210	Personal Property Tax Reimbursement		
230	State Entitlement Share	25,138	26,035

*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	.....	26,138	27,800
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	6,785	800
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	6,200	1,700
SUBTOTAL	.....	12,985	2,500

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
350000	<u>FINES AND FORFEITURES</u>		
351010	Justice Court		
11	50% Share of Fines	0	0
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other	421	181
365000	Contributions/Donations		
10	Private Gifts and Bequests	486	6,391
12	Memorial Donations	50	
SUBTOTAL	.....	957	6,572
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	408	175
372000	Royalties		
SUBTOTAL	.....	408	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/Interacap		
10	Sale of Assets	0	2,275
382000	<u>Proceeds of General Fixed Asset Disposition</u>		
10	Sale of Assets		
SUBTOTAL	.....	0	2,275
383000	<u>Interfund Operating Transfer (Specify Fund)</u>		
SUBTOTAL	.....	0	0
TOTAL GENERAL FUND NON-TAX REVENUES		43,929	42,446
			**

**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, 2021					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
410000	GENERAL GOVERNMENT									
410100	Legislative Services		2,800	2,590		2,650	150			2,800
410200	Executive Services		1,420	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		23,600	22,212		21,500	2,600			24,100
410530	Auditing		4,000	3,950			5,500			5,500
410540	Treasurer									0
410550	Accounting		1,500	1,420			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
410900	Records Administration		25	14			25			25
411000	Planning and Research Services									0
411100	Legal Services		2,800	2,269			2,800			2,800
411200	Facilities Administration		81,300	62,370			21,500			21,500
411300	Central Communication									0
411400	Engineering Services									0
411500	Estate Administration									0
411600	Public School Administration									0
411800	Others (List)									0
										0
										0
										0
										0
										0
SUBTOTAL	.....	0	117,570	96,117	0	25,470	34,300	0	0	59,770

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

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2021					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
420000	<u>PUBLIC SAFETY</u>									
420100	Law Enforcement		7,500	7,500			7,500			7,500
420200	Detention and Correction									0
420300	Probation and Parole									0
420400	Fire Protection		3,200	758			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	8,258	0	0	10,700	0	0	10,700
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		11,550	9,130			11,550			11,550
430300	Airport									0
430800	Solid Waste Services		1,500	0			500			500
430900	Cemetery Services									0
431100	Weed Control		400	570			800			800
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	13,450	9,700	0	0	12,850	0	0	12,850
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	78			250			250
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	250	78	0	0	250	0	0	250

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2021					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
480000	CONSERVATION OF NATURAL RESOURCES									
480100	Soil Conservation									0
480200	Water Quality Control									0
480300	Air Quality Control									0
	Others (List)									0
										0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
490000	DEBT SERVICE									
490400	Interest on Registered Warrants									0
490500	Other Interest Principal Payments		4,932	4,932				4,932		4,932
SUBTOTAL	.....	0	4,932	4,932	0	0	0	4,932	0	4,932
510000	MISCELLANEOUS									
*510100	Special Assessments									0
510200	Judgements									0
510300	Unallocated Costs									0
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
520000	OTHER FINANCING USES									
521000	Operating Transfers Out									0
	(Itemize by Fund)									0
										0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	165,371	132,157	0	29,220	68,200	4,932	0	102,352
										**

* 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	Town of Froid Fiscal Year ended June 30, 2021	
Title:	Gas Tax		
Number:	2820		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
335040	Gas Tax Apportionment	9,715	9,609
TOTAL REVENUES.....*		9,715	9,609
<u>EXPENDITURES</u>			
100	Personal Service	6,961	8,000
200	Supplies	2,511	3,000
300	Purchased Services	0	6,489
940			
340251			
100	Personal Service		1,000
200/300		34	700
TOTAL EXPENDITURES **		9,506	19,189

FUND:	NON-LEVIED FUNDS	Town of Froid Fiscal Year ended June 30, 2021	
Title:	Gas Tax Special BaRSAA Program		
Number:	2821		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
335041	Gas Tax BaRSAA Program	11,096	5,548
TOTAL REVENUES.....*		11,096	5,548
<u>EXPENDITURES</u>			
430240	Street Maintenance		
100	Personal Services		
200	Supplies	1,116	4,000
300	Purchased Services	2,250	9,277
TOTAL EXPENDITURES.....**		3,366	13,277

*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	Town of Froid Fiscal Year ended June 30, 2021	
Title:			
Number:	5210		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343020	<u>WATER REVENUES</u>		
021	Metered Water Sales	96,248	93,000
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	35	0
371000	<u>INVESTMENT EARNINGS</u>		
383000	<u>TRANSFERS IN (From other Funds)</u>		
	Itemize by Fund		
TOTAL REVENUES **		96,283	93,000
<u>EXPENSES</u>			
430500	<u>WATER UTILITIES</u>		
100	Personal Services (FTE)	13,349	18,000
200	Supplies	43,194	49,487
300	Purchased Services	23,144	25,000
400	Materials		
500	Fixed Charges		
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal	12,139	11,978
620	Interest	7,185	7,226
630	Service Charge	728	698
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES ***		99,739	112,389
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation	36,771	36,771
239000	Compensated Absences	93	
TOTAL NON-CASH EXPENSES.....		36,863	36,771
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.....		147,436	159,994

***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, 2021	
Number:	5310		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
REVENUE			
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
331200	Federal Grant-WRDA	277,012	0
331251	RD Grant-WW Improvements	0	765,000
334120	TSEP Grant-WW Improvements	510,758	50,981
334121	DNRC Grant-WW Improvements	112,219	12,469
343030	<u>SEWER REVENUES</u>		
031	Sewer Service Charge	86,286	86,000
032	Sewer Installation Charge		
033	Sewer Permits		
034	Treatment Facilities		
035	Sale of Sewer Materials and Supplies		
036	Miscellaneous Revenues		
371000	<u>INVESTMENT EARNINGS</u>		
383000	<u>TRANSFERS IN (From other Funds)</u>		
	Itemize by Fund		
381072	Proceeds from Intercap Loan-WW Improvements	1,024,640	368,360
383010	Sewer System Revenue Bond Series 2020	0	1,393,000
TOTAL REVENUES **		2,010,915	2,675,810
EXPENSES			
430600	<u>SEWER UTILITIES</u>		
100	Personal Services (FTE)	13,349	19,000
200	Supplies	175	500
300	Purchased Services	7,081	70,629
351	Professional Services (WW Project)	1,937,181	1,196,810
400	Materials		
500	Fixed Charges		
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal	23,117	1,439,600
620	Interest	677	10,156
630	Service Charge	130	105
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES ***		1,981,711	2,736,800
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation	23,019	23,019
239000	Compensated Absences	93	
TOTAL NON-CASH EXPENSES.....		23,112	23,019
211000	<u>OTHER CASH USES</u>		
	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.....		2,004,823	2,759,819

***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, 2021	
Number:	5410		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343040	<u>SOLID WASTE REVENUES</u>		
041	Garbage Collection Services	49,611	48,000
042	Disposal Charges		
043	Container Rental		
044	Dump Permits		
045	Sale of Scrap	373	45
046	Miscellaneous Revenues		
363010	Maintenance Assessments		
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **		49,984	48,045
<u>EXPENSES</u>			
430800	<u>SOLID WASTE SERVICES</u>		
100	Personal Services (FTE)		
200	Supplies	505	2,000
300	Purchased Services	45,987	47,182
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 ***		46,492	49,182
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.....		46,492	49,182

***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: 10,488,871 Taxable Valuation Less TIF Incremental Value: 196,562 1 Mill Yields(10): 197

Fiscal Year: 2020-2021 Page No. _____
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*Column (3) Total Requirements must equal Column (8) Total Resources

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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	102,352	16,021	118,373	38,354	42,446	37,573	80,019	118,373	191.15	16,021
				0				0	0		0
				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		102,352	16,021	118,373	38,354	42,446	37,573	80,019	118,373	191.15	16,021

*Total Revenues compared to Total Appropriations: -22,333 *if negative, appropriations exceed the revenues

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

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.

NON-LEVIED FUNDS - SUMMARY SCHEDULE

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*if other than zero budget is not balanced