



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, 2023

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 2023, was prepared according to law and adopted by the Town Council, on September 6, 2023; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed

Mayor

Shari Ciani Date *9/6/2022*

Town of Froid

RESOLUTION NO. 2022-3

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING
THE MUNICIPAL BUDGET FOR FISCAL YEAR 2022-2023.**

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

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

WHEREAS; pursuant to Sections 7-6-4024, MCA, the Town Council of the Town of Froid, Montana held a public hearing on September 6, 2022 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2022-2023 as required by law, and

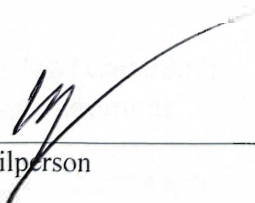
WHEREAS; "Attachment A" is a summary of the FY 2022-2023 Municipal Budget, and the "Predicted Revenue" and "Appropriations/Expenses" columns of 'Attachment A' shall be the adopted budget, with the detailed budget for each fund to be used as a management guide, and

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 2022-2023 Budget as per MCA 7-6-4031 and

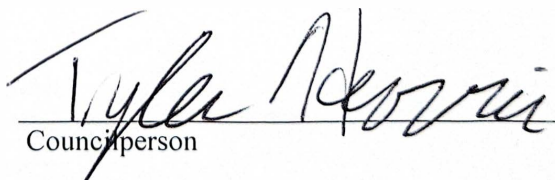
WHEREAS; this resolution shall be incorporated by reference into the minutes of a regularly scheduled and duly noticed Town Council meeting.

NOW THEREFORE BE IT RESOLVED by the Froid Town Council that the FY 2022-2023 Municipal Budget be approved and adopted as per FY 2022-2023 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, 2022.



Councilperson

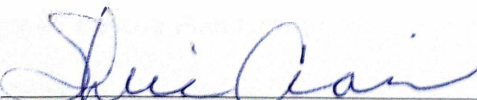


Councilperson

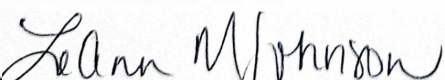


Councilperson

Councilperson



Mayor



Attested by: Clerk/treasurer

2022 Certified Taxable Valuation Information

(15-10-202, MCA)

Roosevelt County

TOWN OF FROID

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

| | | |
|--|----|------------|
| 1. 2022 Total Market Value ¹ | \$ | 11,956,705 |
| 2. 2022 Total Taxable Value ² | \$ | 218,119 |
| 3. 2022 Taxable Value of Newly Taxable Property..... | \$ | 23,247 |
| 4. 2022 Taxable Value less Incremental Taxable Value ³ | \$ | 218,119 |
| 5. 2022 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)..... | \$ | - |

| Tax Increment District Name | Current Taxable Value ² | Base Taxable Value | Incremental Value |
|--------------------------------|---------------------------------------|-----------------------|----------------------|
| | | | |
| | | | |
| | | | |
| Total Incremental Value \$ | | | - |

Preparer Kim Pewitt

Date 7/29/2022

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2022 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

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

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/08/2022, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/12/2022, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

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 | 189 |
| FORM OF GOVERNMENT | Comm-Ex |
| NUMBER OF EMPLOYEES (ELECTED) | 5 |
| NUMBER OF EMPLOYEES (NON-ELECTED) | 2 |
| MILES OF STREETS AND ALLEYS | 6.538 |
| MUNICIPAL WATER | |
| NUMBER OF CONSUMERS | 154 |
| WATER RATE PER 1,000 GALLONS | Flat \$3.80+\$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 | 12/31/2023 |
| | Gregg Labatte | 12/31/2023 |
| | Tyler Harris | 12/31/2025 |
| | Laurie Young | 12/31/2025 |
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| City Manager | | |
| Administrative Assistant | | |
| Attorney | Laura Christoffersen | |
| Chief of Police | | |
| Clerk | | |
| Clerk/Treasurer | LeAnn Johnson | |
| Finance Director | | |
| City Judge | | |
| Treasurer | | |
| Water/Sewer/PublicWorkds Director | Michael O'Toole | |
| | | |

Town of Froid

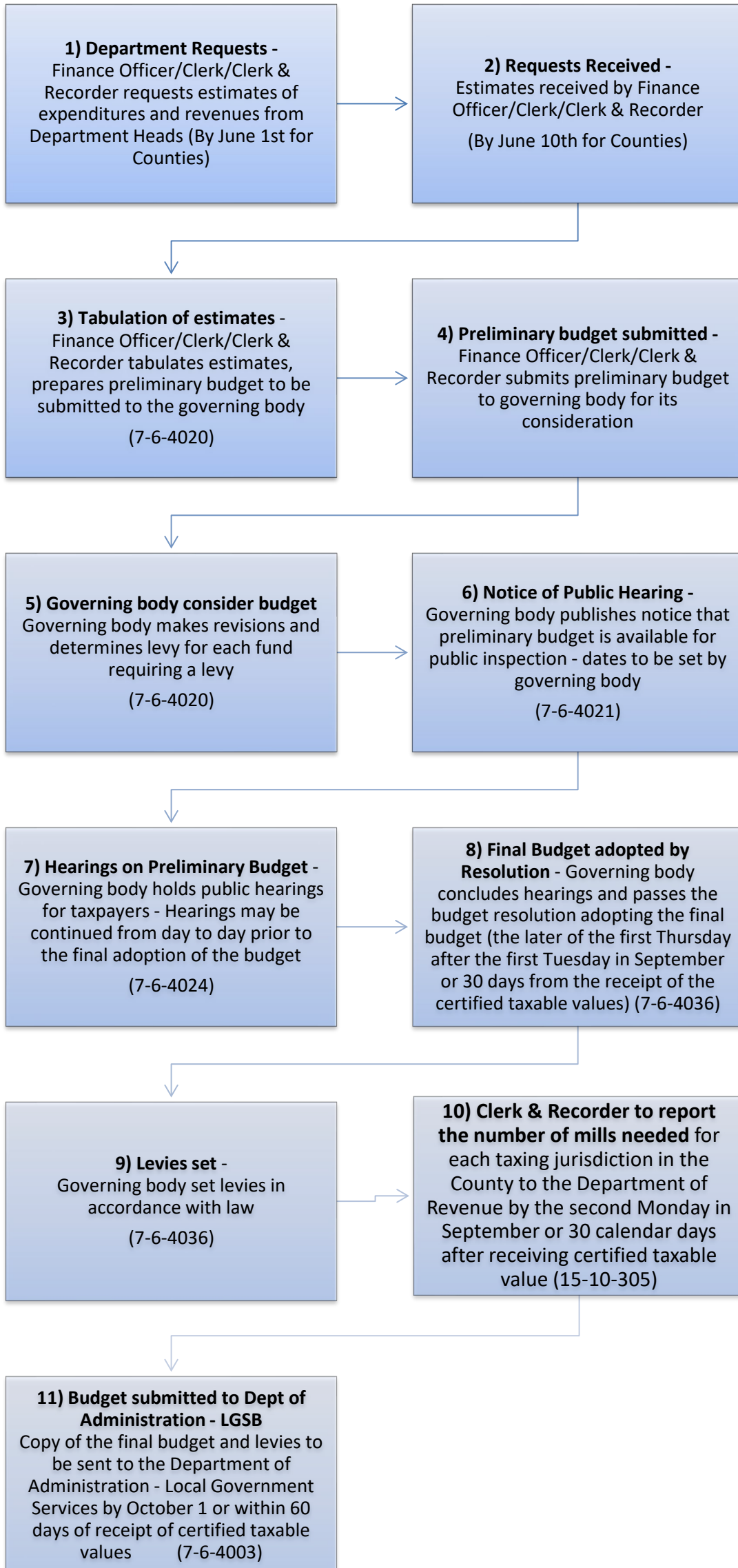
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

| 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 |
| Library | | | | |
| Cemetery | | | | |
| Parks/Recreation | | | | |
| | | | | |
| Water | | | | 0.25 |
| Sewer | | | | 0.25 |
| Solid Waste | | | | |
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| | | | | |
| | | | | |
| Total City/Town Employees | 0 | 0 | 0 | 1 |

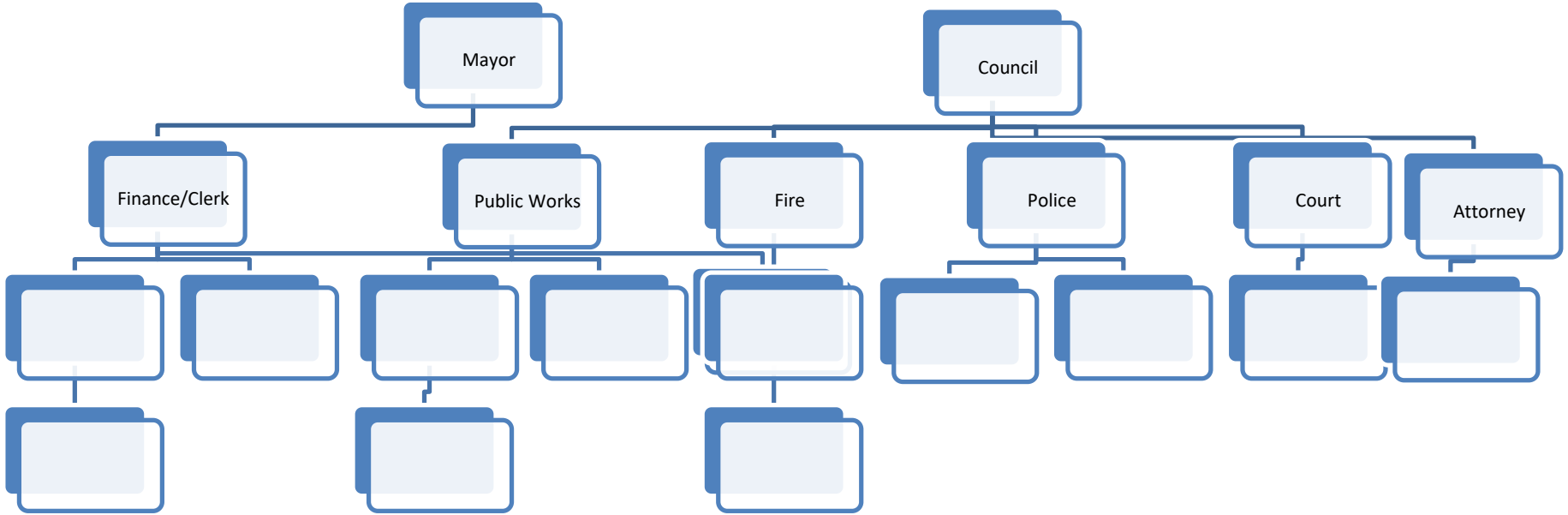
Note: Do not include any employee who is not employed directly by the entity.

Local Government Budget Calendar

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



**Town of Froid
Organizational Chart**



Town of Froid

Taxable Valuation/Mill Levy Ten-Year History and Analysis

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

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

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

| FISCAL YEAR | ENTITY-WIDE TAXABLE 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. |
| 2013 - 2014 | 112,991 | | 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 |
| 2021 - 2022 | 198,649 | 1.06% | 196.12 | 196.12 | 0.00 |
| 2022 - 2023 | 218,119 | 9.80% | 203.10 | 203.10 | 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) |
|-------------|-------------------|---|---|-------------------------------|--|
| 2013 - 2014 | | | | | |
| 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 |
| 2021 - 2022 | | #DIV/0! | | | 0.00 |
| 2022 - 2023 | | #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, 2023

Entity Name: _____

| 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 (from Prior Year's form Line 17) | \$ 38,959 | \$ 38,959 |
| (2) | Add: Current year inflation adjustment @ 1.77% | | \$ 690 |
| (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: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) *New for FY2023 (enter as negative) | \$ (71) | \$ (71) |
| (4) | Adjusted ad valorem tax revenue | | \$ 39,578 |
| ENTERING TAXABLE VALUES | | | |
| (5) | Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2 | \$ 218,119 | \$ 218,119 |
| (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) | | \$ 218,119 |
| (8) | Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative) | \$ (23,247) | \$ (23,247) |
| (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 | | \$ 194.872 |
| (11) | CURRENT YEAR calculated mill levy | | 203.10 |
| (12) | CURRENT YEAR calculated ad valorem tax revenue | | \$ 44,300 |
| 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 |
| (14) | Total current year authorized mill levy, including Prior Years' carry forward mills | | 203.10 |
| (15) | Total current year authorized ad valorem tax revenue assessment | | \$ 44,300 |
| CURRENT YEAR ACTUALLY LEVIED/ASSESSED | | | |
| (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.) | 203.10 | 203.10 |
| (17) | Total ad valorem tax revenue actually assessed in current year | | \$ 44,300 |
| RECAPITULATION OF ACTUAL: | | | |
| (18) | Ad valorem tax revenue actually assessed | | \$ 39,579 |
| (19) | Ad valorem tax revenue actually assessed for newly taxable property | | \$ 4,721 |
| (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 | | \$ 44,300 |
| (22) | Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.) | | 0.00 |

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. The Water Fund continues to be in a position to maintain the necessary debt reserves and make all necessary debt payments. It is anticipated that in FY 2022-2023 ARPA Funds will be used to fix a few curbstops and replace some water valves.

Since the rate increase in the Sewer Fund in October 2019, the Town sits in a position to maintain the necessary debt reserves and make the monthly loan payments of \$3608.00 from the 2020 Wastewater System project. It is anticipated that in FY 2022-2023 ARPA Funds will be used to video sewer lines and to replace two manholes.

The Solid Waste Fund continues to operate at a positive fund balance.

The Town of Froid is made up of 4 Council members and a Mayor. Two of the Council members began their service on the Council in January 2022, while Mayor Crain and the other two Councilmen bring 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 9/06/2022
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 | 153 | 150 |
| 314140 | *Local Option Tax (1/2%) | 3,543 | 3,000 |
| 314200 | Flat Tax - Coal | | |
| 316100 | Entitlement Levy Transfer | | |
| | | | |
| SUBTOTAL | ..... | 3,696 | 3,150 |
| 320000 | Licenses and Permits | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 322000 | Business Licenses | | |
| 10 | Alcohol Beverage (Liquor/Beer/Wine) | | |
| 20 | General/Professional and Occupational | | |
| | | | |
| | | | |
| 323000 | Non-Business Licenses and Permits | | |
| 10 | Building Permits | | |
| 30 | Animal Licenses | | |
| 40 | Concealed Weapon Permits | | |
| 50 | Other Miscellaneous Permits | | |
| | | | |
| SUBTOTAL | ..... | 0 | 0 |
| 330000 | INTERGOVERNMENTAL REVENUES | | |
| 331000 | Federal Grants (List and Describe) | | |
| | | | |
| | | | |
| 333000 | Federal Payments in Lieu of Taxes | | |
| 20 | Taylor Grazing | | |
| 40 | Payments in Lieu (P.I.L.T.) | | |
| 70 | Refuge Revenue Sharing | | |
| | | | |
| 334000 | State Grants (List and Describe) | | |
| | | | |
| | | | |
| 335000 | State Shared Revenues | | |
| 25 | Drivers' License Reinstatements | | |
| 60 | Coal Tax Apportionment | | |
| 65 | Oil and Gas Production Tax | 2,697 | 1,031 |
| 80 | 911 Emergency Number | | |
| 95 | District Court Reimbursement | | |
| 100 | Bed Tax Apportionment | | |
| 110 | Live Card Game Table Permits | | |
| 120 | Gambling Machine Permits | 1,000 | 1,050 |
| 210 | Personal Property Tax Reimbursement | | |
| 230 | State Entitlement Share | 26,462 | 27,370 |
| | | | |
| | | | |
| | | | |
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*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 | ..... | 30,159 | 29,451 |
| 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 | 4,858 | 3,500 |
| | | | |
| | | | |
| | | | |
| 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 | 6,136 | 2,000 |
| | | | |
| | | | |
| | | | |
| SUBTOTAL | ..... | 10,994 | 5,500 |

| 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 | 1,215 | 200 |
| 12 | Civil Fines | | |
| 13 | Drug Forfeitures | | |
| 14 | Tobacco Possession and Consumption | | |
| 351020 | District Court Fines | | |
| 351030 | City/Town Court Fines | | |
| 351040 | Other | | |
| | | | |
| | | | |
| | | | |
| | | | |
| SUBTOTAL | ..... | 1,215 | 200 |
| 360000 | <u>MISCELLANEOUS REVENUES</u> | | |
| 361000 | Rents | | |
| 361500 | Lease Revenues | | |
| 362000 | Other | 160 | |
| 365000 | Contributions/Donations | 1,457 | 250 |
| 12 | Community Center Memorial Donations | 1,395 | 125 |
| 20 | Nyquist Foundation Grant | 2,000 | 0 |
| SUBTOTAL | ..... | 5,012 | 375 |
| 370000 | <u>INVESTMENT AND ROYALTY EARNINGS</u> | | |
| 371000 | Investment Earnings | 400 | 275 |
| 371500 | Lease Interest Income | | |
| 372000 | Royalties | | |
| | | | |
| | | | |
| | | | |
| | | | |
| SUBTOTAL | ..... | 400 | 275 |
| 380000 | <u>OTHER FINANCING SOURCES</u> | | |
| 381000 | Proceeds of General Long-Term Debt | | |
| 50 | Inception of Lease Agreement | | |
| 70 | Proceeds from Notes/Loans/Interacap | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| 382000 | Proceeds of General Fixed Asset Disposition | | |
| 10 | Sale of Assets | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| SUBTOTAL | | 0 | 0 |
| 383000 | Interfund Operating Transfer (Specify Fund) | | |
| | | 4,036 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| SUBTOTAL | ..... | 4,036 | 0 |
| | | | |
| TOTAL GENERAL FUND NON-TAX REVENUES | | 55,512 | 38,951 |
| | | | ** |

**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, 2023 | | | | | |
|----------------------------|--------------------------------|---|----------------------------|----------------------------|--|--------------------------------|---|--------------------------------------|----------------------------|-----------------|
| | | 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 | 2,584 | | 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 | | 27,000 | 24,737 | | 24,000 | 3,000 | | | 27,000 |
| 410530 | Auditing | | 5,500 | 0 | | | 5,500 | | | 5,500 |
| 410540 | Treasurer | | | | | | | | | 0 |
| 410550 | Accounting | | 1,500 | 1,477 | | | 1,500 | | | 1,500 |
| 410580 | Data Processing | | | | | | | | | 0 |
| 410590 | Assessor | | | | | | | | | 0 |
| 410600 | Elections | | 25 | 0 | | | 50 | | | 50 |
| 410700 | Purchasing Services | | | | | | | | | 0 |
| 410800 | Personnel Services | | | | | | | | | 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 | | 21,550 | 20,679 | | | 21,725 | | | 21,725 |
| 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 | 62,420 | 52,569 | 0 | 27,970 | 34,650 | 0 | 0 | 62,620 |

*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, 2023 | | | | | |
|----------------------------|--------------------------|---|----------------------------|----------------------------|--|--------------------------------|---|--------------------------------------|----------------------------|-----------------|
| | | 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 | | 3,000 | 1,475 | | | 3,000 | | | 3,000 |
| 420500 | Protective Inspections | | | | | | | | | 0 |
| 420600 | Civil Defense | | | | | | | | | 0 |
| 420700 | Other Emergency Services | | | | | | | | | 0 |
| | Others (List) | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| 420800 | Coroner Services | | | | | | | | | 0 |
| SUBTOTAL | ..... | 0 | 10,500 | 8,975 | 0 | 0 | 10,500 | 0 | 0 | 10,500 |
| 430000 | <u>PUBLIC WORKS</u> | | | | | | | | | |
| 430200 | Road and Street Services | | 10,450 | 8,651 | | | 11,550 | | | 11,550 |
| 430300 | Airport | | | | | | | | | 0 |
| 430800 | Solid Waste Services | | 400 | 0 | | | 400 | | | 400 |
| 430900 | Cemetery Services | | | | | | | | | 0 |
| 431100 | Weed Control | | 500 | 675 | | | 1,000 | | | 1,000 |
| | Others (List) | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| SUBTOTAL | ..... | 0 | 11,350 | 9,326 | 0 | 0 | 12,950 | 0 | 0 | 12,950 |
| 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 | | 350 | 227 | | | 400 | | | 400 |
| | Others (List) | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| SUBTOTAL | ..... | 0 | 350 | 227 | 0 | 0 | 400 | 0 | 0 | 400 |

| FUND: Title: Number: | GENERAL 1000 | EXPENDITURES BY ACTIVITY AND OBJECT | | | Town of Froid Fiscal Year ended June 30, 2023 | | | | | |
|----------------------------|--|---|----------------------------|----------------------------|--|--------------------------------|---|--------------------------------------|----------------------------|-----------------|
| | | 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 |
| 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 | 4,932 | | | | 4,932 | | 4,932 |
| 490600 | Interest and Principal Payments - Leases | | | | | | | | | 0 |
| SUBTOTAL | ..... | 0 | 4,932.26 | 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 | 104,552 | 79,529 | 0 | 32,820 | 68,550 | 4,932 | 0 | 106,302 |
| | | | | | | | | | | ** |

* CITY/COUNTY PORTION OF SID BONDS/MAINTENANCE

** INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

GENERAL FUND

LONG-TERM OBLIGATIONS SUPPLEMENT SCHEDULE

LOANS, CONTRACTS, NOTES, GENERAL OBLIGATION BONDS, LEASES ETC.

FISCAL YEAR 2022 - 2023

[illegible]

B. Special Revenue Funds

2000

Revenue by Source

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

| SPECIAL REVENUE FUNDS REVENUE BY SOURCE EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY | | | |
|--|-----------------------------|--|---------------------|
| FUND: | NON-LEVIED FUNDS | Town of Froid Fiscal Year ended June 30, 2023 | |
| Title: | 2820 | | |
| Number: | Gas Tax | | |
| ACCOUNT NO. | ACCOUNT | Prior Year Actual | Final Budget |
| <u>NON-TAX REVENUES</u> | | | |
| 335040 | Gas Tax Apportionment | 9,562 | 10,006 |
| | | | |
| | | | |
| TOTAL REVENUES.....* | | 9,562 | 10,006 |
| <u>EXPENDITURES</u> | | | |
| 100 | Personal Service | 2,332 | 8,000 |
| 200 | Supplies | 718 | 2,500 |
| 300 | Purchased Services | 123 | 10,477 |
| 940 | Capital Purchases | | 7,500 |
| 340251 | Ice and Snow Removal | | |
| 100 | Personal Service | 652 | 1,000 |
| 200/300 | Supplies/Purchased Services | 406 | 1,000 |
| TOTAL EXPENDITURES ** | | 4,231 | 30,477 |

| FUND: | NON-LEVIED FUNDS | Town of Froid Fiscal Year ended June 30, 2023 | |
|---------------------------|---------------------------------------|--|---------------------|
| 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 | 12,283 | 11,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL REVENUES.....* | | 12,283 | 11,000 |
| <u>EXPENDITURES</u> | | | |
| 430240 | Street Maintenance | | |
| 100 | Personal Services | | |
| 200 | Supplies | 2,048 | 10,000 |
| 300 | Purchased Services | | 21,750 |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL EXPENDITURES.....** | | 2,048 | 31,750 |

*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 | Town of Froid Fiscal Year ended June 30, 2023 | |
| Title: | 2992 | | |
| Number: | ARPA | | |
| ACCOUNT NO. | ACCOUNT | Prior Year Actual | Final Budget |
| <u>NON-TAX REVENUES</u> | | | |
| 331990 | Federal ARPA Revenues | 24,294 | 27,716 |
| | | | |
| | | | |
| TOTAL REVENUES.....* | | 24,294 | 27,716 |
| <u>EXPENDITURES</u> | | | |
| 411200 | Facilities Administration | | |
| 212 | Small Items of Equipment | | 4,699 |
| 391 | Contracted Services-Computers | | 1,517 |
| 430000 | Public Works | | |
| 430240 | Street Maintenance | | |
| 390 | Contracted Services | 24,294 | 21,500 |
| | | | |
| TOTAL EXPENDITURES ** | | 24,294 | 27,716 |

| | | | |
|---------------------------|---------------------------------------|--|---------------------|
| FUND: | NON-LEVIED FUNDS | Town of Froid Fiscal Year ended June 30, 2023 | |
| Title: | 2993 | | |
| Number: | ARPA- Minimum Allocation Grant | | |
| ACCOUNT NO. | ACCOUNT | Prior Year Actual | Final Budget |
| <u>NON-TAX REVENUES</u> | | | |
| 331910 | Federal ARPA Revenues | 0 | 86,486 |
| 331920 | Federal ARPA County Award | 0 | 86,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL REVENUES.....* | | 0 | 172,486 |
| <u>EXPENDITURES</u> | | | |
| 430000 | Public Works | | |
| 530 | Water Source of supply and pumping | 0 | 68,000 |
| 630 | Sewer Collection and Transmission | 0 | 104,486 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL EXPENDITURES.....** | | 0 | 172,486 |

*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, 2023 | |
| Title: | | | |
| Number: | 5210 | | |
| ACCOUNT NO. | ACCOUNT | Previous Year Actual | Final Budget |
| <u>REVENUE</u> | | | |
| 343020 | WATER REVENUES | | |
| 021 | Metered Water Sales | 99,458 | 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 | INVESTMENT EARNINGS | | |
| | | | |
| | | | |
| 383000 | TRANSFERS IN (From other Funds) | | |
| | Itemize by Fund | | |
| | | | |
| | | | |
| | | | |
| TOTAL REVENUES ** | | 99,458 | 96,000 |
| <u>EXPENSES</u> | | | |
| 430500 | WATER UTILITIES | | |
| 100 | Personal Services (FTE) | 14,113 | 18,000 |
| 200 | Supplies | 43,290 | 66,000 |
| 300 | Purchased Services | 10,279 | 26,000 |
| 400 | Materials | | |
| 500 | Fixed Charges | 998 | 1,200 |
| 900 | *Capital Outlay | | |
| | | | |
| | | | |
| | | | |
| 490000 | DEBT SERVICE | | |
| 610 | Principal | | 12,670 |
| 620 | Interest | 6,568 | 6,295 |
| 630 | Service Charge | 668 | 647 |
| 521000 | TRANSFERS OUT (To Other Funds) | | |
| | Itemize by Fund | | |
| | | | |
| TOTAL EXPENSES *** | | 75,915 | 130,812 |
| 510400 | <u>NON-CASH EXPENSES</u> | | |
| 830 | Depreciation/Amortization | 36,771 | 36,771 |
| | | | |
| 239000 | Compensated Absences | | 1,400 |
| TOTAL NON-CASH EXPENSES..... | | 36,771 | 38,171 |
| 211000 | <u>OTHER CASH USES</u> | | |
| | Due to Other Funds | | |
| | Additions to Restricted Accounts | | |
| 102210 | Sinking/Interest | | |
| 102220 | Restricted | | 10,834 |
| 102230 | Surplus | | |
| 102240 | Replacement/Depreciation | | |
| TOTAL OTHER CASH USES..... | | 0 | 10,834 |
| TOTAL EXPENSES AND OTHER CASH USES..... | | 112,685 | 179,817 |

***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, 2023 | |
| Number: | 5310 | | |
| ACCOUNT NO. | ACCOUNT | Previous Year Actual | Final Budget |
| <u>REVENUE</u> | | | |
| 330000 | <u>INTERGOVERNMENTAL REVENUES</u> | | |
| 331200 | RD Grant-WW Improvements | 17,377 | 0 |
| 343030 | <u>SEWER REVENUES</u> | | |
| 031 | Sewer Service Charge | 94,181 | 90,000 |
| 032 | Sewer Installation Charge | | |
| 033 | Sewer Permits | | |
| 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 | | |
| | | | |
| | | | |
| TOTAL REVENUES ** | | 111,558 | 90,000 |
| <u>EXPENSES</u> | | | |
| 430600 | <u>SEWER UTILITIES</u> | | |
| 100 | Personal Services (FTE) | 13,926 | 18,000 |
| 200 | Supplies | 621 | 15,700 |
| 300 | Purchased Services | 23,611 | 50,250 |
| 400 | Materials | | |
| 500 | Fixed Charges | 444 | 1,100 |
| 900 | *Capital Outlay | | |
| | | | |
| | | | |
| | | | |
| 490000 | <u>DEBT SERVICE</u> | | |
| 610 | Principal | | 31,496 |
| 620 | Interest | 14,276 | 15,733 |
| 630 | Service Charge | 77 | 50 |
| 521000 | <u>TRANSFERS OUT (To Other Funds)</u> | | |
| | Itemize by Fund | | |
| | | | |
| TOTAL EXPENSES *** | | 52,956 | 132,329 |
| 510400 | <u>NON-CASH EXPENSES</u> | | |
| 830 | Depreciation/Amortization | 21,202 | 87,202 |
| | | | |
| 239000 | Compensated Absences | | 1,400 |
| TOTAL NON-CASH EXPENSES..... | | 21,202 | 88,602 |
| | <u>OTHER CASH USES</u> | | |
| 211000 | Due to Other Funds | | |
| | Additions to Restricted Accounts | | |
| 102210 | Sinking/Interest | | |
| 102220 | Restricted | | 16,174 |
| 102230 | Surplus | | |
| 102240 | Replacements/Depreciation | | 1,870 |
| | | | |
| TOTAL OTHER CASH USES..... | | 0 | 18,044 |
| TOTAL EXPENSES AND OTHER CASH USES..... | | 74,158 | 238,975 |

***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, 2023 | |
| Number: | 5410 | | |
| ACCOUNT NO. | ACCOUNT | Previous Year Actual | Final Budget |
| <u>REVENUE</u> | | | |
| 343040 | <u>SOLID WASTE REVENUES</u> | | |
| 041 | Garbage Collection Services | 56,560 | 51,000 |
| 042 | Disposal Charges | | |
| 043 | Container Rental | | |
| 044 | Dump Permits | | |
| 045 | Sale of Scrap | 847 | 125 |
| 046 | Miscellaneous Revenues | | |
| | | | |
| 363010 | Maintenance Assessments | | |
| | | | |
| 371000 | INVESTMENT EARNINGS | | |
| | | | |
| 383000 | TRANSFERS IN (From other Funds) | | |
| | Itemize by Fund | | |
| | | | |
| | | | |
| | | | |
| TOTAL REVENUES ** | | 57,407 | 51,125 |
| <u>EXPENSES</u> | | | |
| 430800 | <u>SOLID WASTE SERVICES</u> | | |
| 100 | Personal Services (FTE) | | |
| 200 | Supplies | 438 | 7,000 |
| 300 | Purchased Services | 46,188 | 50,000 |
| 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 *** | | 46,626 | 57,000 |
| 510400 | <u>NON-CASH EXPENSES</u> | | |
| 830 | Depreciation/Amortization | | |
| | | | |
| 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..... | | 46,626 | 57,000 |

***SHOW DETAIL ON PAGE 46.**

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

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

G. Private Purpose Trust Funds

7000

| PRIVATE PURPOSE TRUST FUNDS | | | |
|--|-------------------------------|--|---------------------|
| REVENUE BY SOURCE | | | |
| EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY | | | |
| FUND: | 7902 | Town of Froid Fiscal Year ended June 30, 2023 | |
| Title: | Ambulance Agency Fund | | |
| Number: | | | |
| ACCOUNT NO. | ACCOUNT | Prior Year Actual | Final Budget |
| <u>NON-TAX REVENUES</u> | | | |
| 365012 | Contributions for Ambulance | 0 | 50,000 |
| | | | |
| | | | |
| | | | |
| TOTAL REVENUES * | | 0 | 50,000 |
| <u>EXPENDITURES</u> | | | |
| | | | |
| 212500 | Due to Other Agency-Ambulance | 0 | 50,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL EXPENDITURES ** | | 0 | 50,000 |

| FUND: | FUNDS | Town of Froid Fiscal Year ended June 30, 2023 | |
|-----------------------------|----------------|--|---------------------|
| Title: | | | |
| Number: | | | |
| ACCOUNT NO. | ACCOUNT | Prior Year Actual | Final Budget |
| <u>NON-TAX REVENUES</u> | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL REVENUES * | | 0 | 0 |
| <u>EXPENDITURES</u> | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL EXPENDITURES ** | | 0 | 0 |

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

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

Town of Froid
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

| |
|---------------------------------------|
| Assessed/Market Valuation: 11,956,705 |
| Taxable Valuation Less |
| TIF Incremental Value: 218,119 |
| 1 Mill Yields(10): 218 |

| |
|------------------------|
| Fiscal Year: 2022-2023 |
| 2 |

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

| Fund # | Fund Name | (1) | (2) | (3) = (1) + (2) | (4) | (5) | (6) = (9) X (10) | (7) = (5) + (6) | (8) = (4) + (7) | (9) = (6) ÷ (10) | (11)=(4)-(1)+(7) |
|--------|--------------|----------------|-----------------------|---|---|------------------|-----------------------|-----------------|--|------------------|-------------------------------|
| | | Appropriations | Budgeted Cash Reserve | *should equal column (8) Total Requirements | Cash Available (Less current liabilities) | Non-Tax Revenues | Property Tax Revenues | Total Revenues | *should equal column (3) Total Resources | Mill Levy | Estimated Ending Cash Balance |
| 1000 | General Fund | 106,302 | 34,611 | 140,913 | 57,662 | 38,951 | 44,300 | 83,251 | 140,913 | 203.10 | 34,611 |
| | | | | 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 |
| | | | | 0 | | | | 0 | 0 | | 0 |
| | | | | 0 | | | | 0 | 0 | | 0 |
| | | | | 0 | | | | 0 | 0 | | 0 |
| | TOTAL | 106,302 | 34,611 | 140,913 | 57,662 | 38,951 | 44,300 | 83,251 | 140,913 | 203.10 | 34,611 |

*Total Revenues compared to Total Appropriations: -23,051 *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 negative appropriations exceed revenues

*if other than zero budget is not balanced

Town of Froid

TAXABLE VALUATION SCHEDULE

Fiscal Year: 2022-2023

-5-

| PROPERTY CLASSIFICATION | Entity-wide Taxable Valuation | Road Taxable Valuation | | | | | | |
|-------------------------|-------------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Taxable Valuation | Taxable Valuation | Taxable Valuation | Taxable Valuation | Taxable Valuation | Taxable Valuation |
| Real | | | 145,565 | | | | | |
| Personal | | | 7,321 | | | | | |
| Special Mobile | | | | | | | | |
| Manufactured Homes | | | 8,184 | | | | | |
| Centrally Assessed | | | 57,049 | | | | | |
| Net & Gross Proceeds | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL..... | 0 | 0 | 218119 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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