



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, 2024

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 Year Ending 2024 was prepared according to law and adopted by the Town Council on September 5, 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 Shen Crain Date 9/5/23
Mayor

Town of Froid

RESOLUTION NO. 2023-2

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2023-2024.

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 5, 2023 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2023-2024 as required by law, and

WHEREAS; "Attachment A" is a summary of the FY 2023-2024 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

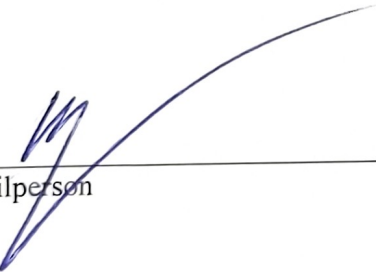
WHEREAS; the Town of Froid desires to authorize the Town Council and Mayor authority to reallocate expenditures between account and object lines within individual funds of the detailed FY 2023-2024 Budget as per MCA 7-6-4031 and

WHEREAS; as required by SB332, a decrease in property taxes due to 15-10-420 MCA calculation, permissive mills (none for Froid), or voted levies of \$9.92, \$29.77, and \$59.54, respectively for a home valued at \$100,000, \$300,000, and \$600,000 is included in this fiscal year budget.

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 2023-2024 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, 2023.



Councilperson




Councilperson

Councilperson



Councilperson



Mayor



Attested by: Clerk/treasurer



2023 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. 2023 Total Market Value ¹	\$	12,951,649
2. 2023 Total Taxable Value ²	\$	235,113
3. 2023 Taxable Value of Newly Taxable Property	\$	3,231
4. 2023 Taxable Value less Incremental Taxable Value ³	\$	235,113
5. 2023 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Kim Pewitt

Date 8/4/2023

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

2023 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, 09/07/2023, 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, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION

Cities/Towns	
CLASS OF CITY/TOWN	Town
COUNTY LOCATED IN	Roosevelt
YEAR ORGANIZED	1910
REGISTERED VOTERS	
AREA (SQ. MILES)	
POPULATION OF CITY/TOWN	197
FORM OF GOVERNMENT	Comm-Ex
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	2
MILES OF STREETS AND ALLEYS	
MUNICIPAL WATER	
NUMBER OF CONSUMERS	153
WATER RATE PER 1,000 GALLONS	Flat \$38.70 + \$4.01/1000 gallons
SEWER RATES	\$58 Flat

OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Sheri Crain	12/31/2025
Council/Commission	Gale Strandlund	12/31/2023
	Gregg Labatte	12/31/2023
	Tyler Harris	12/31/2025
	Laurie Young	12/31/2025
City Manager		
Administrative Assistant		
Attorney	Laura Christoffersen	
Chief of Police		
Clerk		
Clerk/Treasurer	LeAnn Johnson	
Finance Director		
City Judge		
Treasurer		
Water/Sewer/Public Works Director	Alan Engelke	

Town of Froid

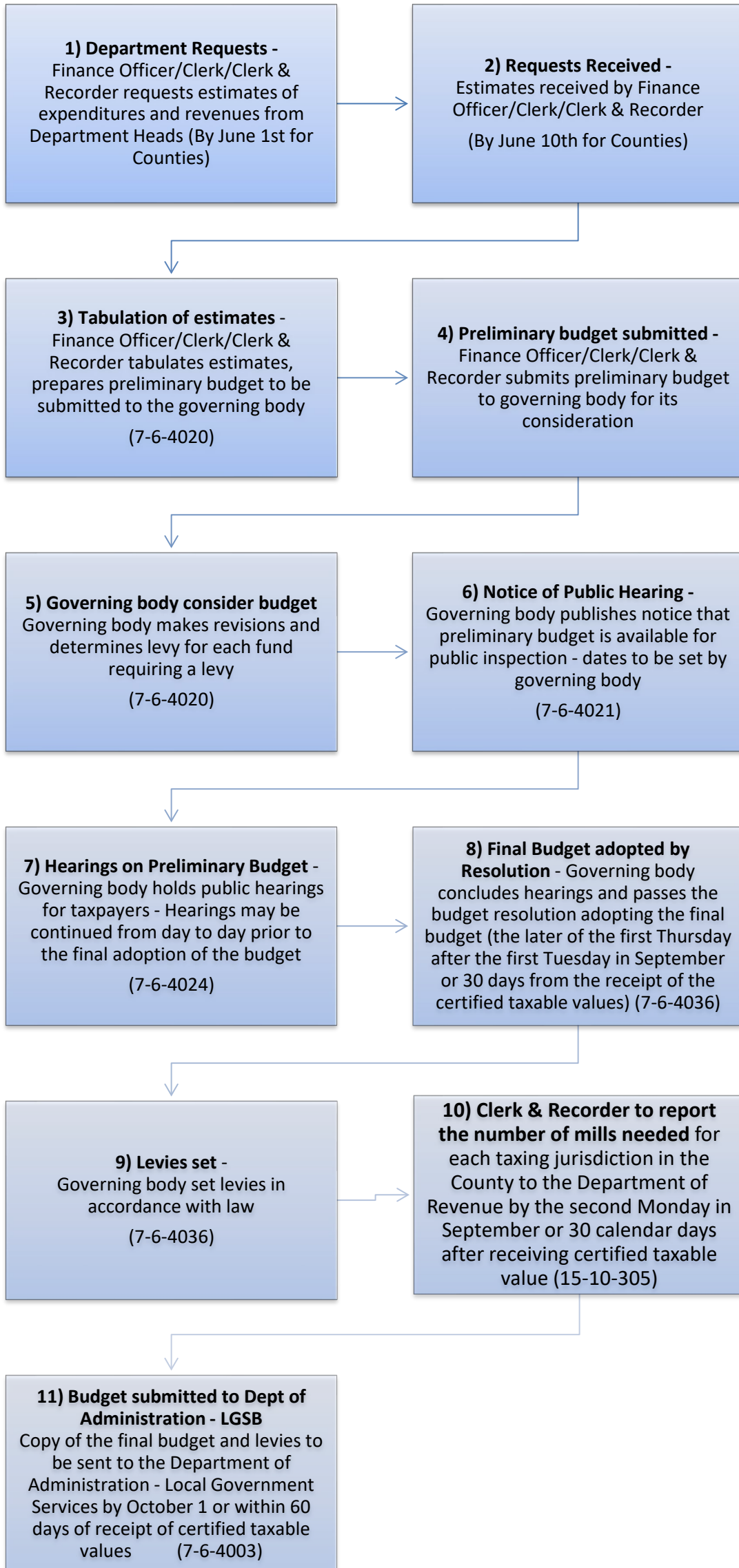
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

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				
Total City/Town Employees	0	0	0	1

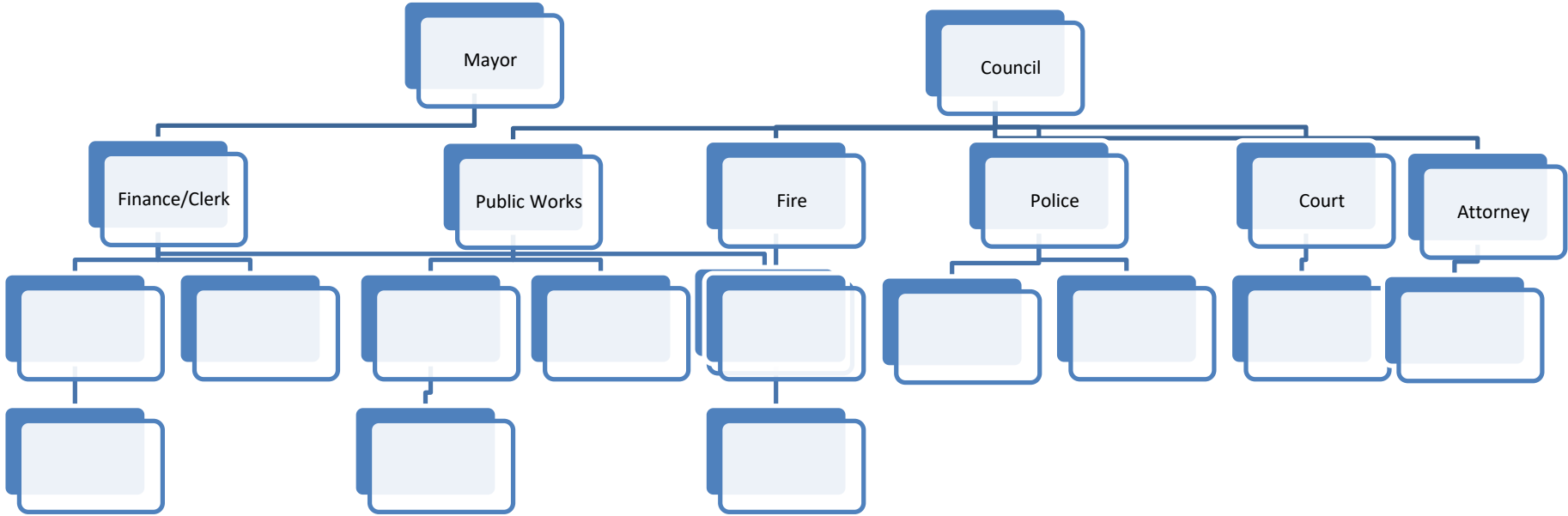
Note: Do not include any employee who is not employed directly by the entity.

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 <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.
2014 - 2015	127,983		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
2023 - 2024	235,113	7.79%	195.75	195.75	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

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, 2024
Entity Name: Town of Froid

Preparer

Notes:

(To print Preparer Notes highlight column and choose 'Print Selection'. To print Levy Comp form choose 'Print Active Sheet')

Click on links
below
to view
Instructions

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)	\$ 44,300	\$ 44,300
(2) Add: Current year inflation adjustment @ 2.46%		\$ 1,090
(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)		\$ 45,390
ENTERING TAXABLE VALUES		
(5) Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 235,113	\$ 235,113
(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)		\$ 235,113
(8) Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (3,231)	\$ (3,231)
(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)		\$ 231,882
(11) CURRENT YEAR calculated mill levy = (4) / (10)		195.75
(12) CURRENT YEAR calculated ad valorem tax revenue = (7) x (11)		\$ 46,023
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14) Total current year authorized mill levy, including Prior Years' carry forward mills = (11) + (13)		195.75
(15) Total current year authorized ad valorem tax revenue assessment = (7) x (14)		\$ 46,023
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.)	195.75	195.75
(17) Total ad valorem tax revenue actually assessed in current year = (7) x (16)		\$ 46,023
RECAPITULATION OF ACTUAL:		
(18) Ad valorem tax revenue actually assessed = (10) x (16)		\$ 45,391
(19) Ad valorem tax revenue actually assessed for newly taxable property		\$ 632
(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)		\$ 46,023
(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

Revised 6/2021

BUDGET MESSAGE

Montana Department of Administration:

The Town of Froid's overall financial status remains consistent, as in previous years. The General Fund did not see any significant revenues or expenses. The Town will be making the last loan payment on the Town Tractor in October 2023, which is currently the only general fund debt for the Town.

The Water Fund continues to be in a position to maintain the necessary debt reserves and make all necessary debt payments. The bulk of the ARPA Funds that have been awarded to the Town will be expended in this coming fiscal year (2023-2024), as it completes the work on replacing some curb stops and water valves.

The Town also sits in a position to maintain the necessary debt reserves and make monthly loan payments of \$3608.00 from the 2020 Wastewater System project. The old Wastewater Loan (2004) will be paid off in June of 2024. It is anticipated that ARPA funds that have been awarded for video-taping of the sewer lines and replacing of two manholes will be expended in FY 2023-2024 (as the work did not get completed in FY 2023).

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 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 in consistency, experience, and reliability.

LeAnn Johnson 9/05/2023
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	209	150
314140	*Local Option Tax (1/2%)	3,533	3,000
314150	Marijuana Excise Tax	0	169
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	3,742	3,319
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>		
	DNRC - Arbor Day Grant	350	350
335000	<u>State Shared Revenues</u>		
25	Drivers' License Reinstatements		
60	Coal Tax Apportionment		
65	Oil and Gas Production Tax	4,796	714
80	911 Emergency Number		
95	District Court Reimbursement		
100	Bed Tax Apportionment		
110	Live Card Game Table Permits		
120	Gambling Machine Permits	1,050	1,000
210	Personal Property Tax Reimbursement		
230	State Entitlement Share	27,441	28,395

*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	.....	33,637	30,459
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	4,368	100
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	4,460	1,700
SUBTOTAL	.....	8,828	1,800

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	200	265
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	200	265
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents		
362000	Other	100	0
363010	Maintenance Assessments	0	150
365000	Contributions/Donations		
10	Private Gifts and bequests	3,807	200
12	Memorial Donations-Comm Center	3,710	100
SUBTOTAL	.....	7,617	450
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	484	600
371500	Lease Interest Income		
372000	Royalties		
SUBTOTAL	.....	484	600
380000	<u>OTHER FINANCING SOURCES</u>		
381000	Proceeds of General Long-Term Debt		
50	Inception of Lease Agreement		
70	Proceeds from Notes/Loans/Interacap		
382000	Proceeds of General Fixed Asset Disposition		
10	Sale of Assets		
SUBTOTAL	.....	0	0
383000	Interfund Operating Transfer (Specify Fund)		
SUBTOTAL	.....	0	0
TOTAL GENERAL FUND NON-TAX REVENUES		54,508	36,893
			**

**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, 2024					
		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	2,649		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	24,152		25,000	3,000			28,000
410530	Auditing		5,500	0			5,500			5,500
410540	Treasurer									0
410550	Accounting		1,500	1,500			2,000			2,000
410580	Data Processing									0
410590	Assessor									0
410600	Elections									0
410700	Purchasing Services		50	0			50			50
410800	Personnel Services									0
410900	Records Administration		25	0			25			25
411000	Planning and Research Services									0
411100	Legal Services		2,600	2,006			2,600			2,600
411200	Facilities Administration		21,725	21,744			27,850		25,000	52,850
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	62,620	53,343	0	28,970	41,275	0	25,000	95,245

*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, 2024					
		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	1,818			3,600			3,600
420500	Protective Inspections									0
420600	Civil Defense									0
420700	Other Emergency Services		0	27						0
	Others (List)									0
										0
										0
420800	Coroner Services									0
SUBTOTAL	.....	0	10,500	9,346	0	0	11,100	0	0	11,100
430000	<u>PUBLIC WORKS</u>									
430100	Auto Licenses and titles						50			50
430200	Road and Street Services		11,550	8,546			10,500			10,500
430800	Solid Waste Services		400	0			400			400
430900	Cemetery Services									0
431100	Weed Control		1,000	883			1,500			1,500
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	12,950	9,429	0	0	12,450	0	0	12,450
440000	<u>PUBLIC HEALTH</u>									
440100	Public Health Services									0
440200	Hospitals									0
440300	Nursing Home									0
440400	Mental Health Centers									0
440500	Health Clinics									0
440600	Animal Control Services									0
440700	Insect and Pest Control		400	118			400			400
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	400	118	0	0	400	0	0	400

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2024					
		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	4932.26	4932.26	0	0	0	4932.26	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	106,302	81,713	0	32,720	73,975	4,932	25,000	136,627
										**

* CITY/COUNTY PORTION OF SID BONDS/MAINTENANCE

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

LONG-TERM OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, GENERAL OBLIGATION BONDS, LEASES ETC.
FISCAL YEAR 2023- 2024

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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, 2024	
Title:	2820		
Number:	Gas Tax Apportionment		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
335040	Gas Tax Apportionment	10,006	24,717
TOTAL REVENUES.....*		10,006	24,717
<u>EXPENDITURES</u>			
430240			
100	Personal Service	1,695	8,000
200	Supplies	372	2,500
300	Purchased Services	419	7,000
940	Capital Purchases	12,500	6,179
430251			
100	Ice and Snow Removal		
100	Personal Service	578	2,500
200/300	Supplies/purchased Services	2,471	5,980
TOTAL EXPENDITURES **		18,035	32,159

FUND:	NON-LEVIED FUNDS	Town of Froid Fiscal Year ended June 30, 2024	
Title:	Gas Tax Special BaRSAAbProram		
Number:	2821		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
335041	Gas Tax-Special Road /Street Alloc Program	0	21,122
	SB 536 Allocation	0	44,749
TOTAL REVENUES.....*		0	65,871
<u>EXPENDITURES</u>			
430240	Street Maintenance		
100	Personal Services		
200	Supplies	1,398	35,223
300	Purchased Services	0	50,000
TOTAL EXPENDITURES.....**		1,398	85,223

*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, 2024	
Title:	2992		
Number:	ARPA (Direct Allocation)		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
331990	Federal ARPA Revenues	27,716	0
TOTAL REVENUES.....*		27,716	0
<u>EXPENDITURES</u>			
412200	Facilities Administration		
212	Small Items of Equipment	4,699	0
391	Contracted Services-Computers	1,517	
430000	Public Works		
430240	Street Maintenance		
390	Contracted Services	21,500	0
TOTAL EXPENDITURES **		27,716	0

FUND:	NON-LEVIED FUNDS	Town of Froid Fiscal Year ended June 30, 2024	
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	172,486
TOTAL REVENUES.....*		0	258,972
<u>EXPENDITURES</u>			
430000			
530	Water Source of Supply and Pumping	0	107,950
630	Sewer Collection and Transmission		151,022
TOTAL EXPENDITURES.....**		0	258,972

*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, 2024	
Title:			
Number:	5210		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343020	WATER REVENUES		
021	Metered Water Sales	99,494	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	495	0
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **		99,989	96,000
<u>EXPENSES</u>			
430500	WATER UTILITIES		
100	Personal Services (FTE)	10,127	18,000
200	Supplies	57,160	70,813
300	Purchased Services	13,126	24,262
400	Materials		
500	Fixed Charges	1,162	1,386
900	*Capital Outlay		
490000	DEBT SERVICE		
610	Principal		14,913
620	Interest	6,252	5,922
630	Service Charge	638	605
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES ***		88,465	135,901
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation/Amortization	36,771	36,771
239000	Compensated Absences		500
TOTAL NON-CASH EXPENSES.....		36,771	37,271
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.....		125,236	184,006

***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, 2024	
Number:	5310		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343030	<u>SEWER REVENUES</u>		
031	Sewer Service Charge	93,852	90,000
032	Sewer Installation Charge		
033	Sewer Permits		
034	Treatment Facilities		
035	Sale of Sewer Materials and Supplies		
036	Miscellaneous Revenues		
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **		93,852	90,000
<u>EXPENSES</u>			
430600	<u>SEWER UTILITIES</u>		
100	Personal Services (FTE)	7,941	18,000
200	Supplies	179	15,700
300	Purchased Services	10,121	51,650
400	Materials		
500	Fixed Charges	1,081	1,356
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal		30,948
620	Interest	16,281	16,205
630	Service Charge	50	21
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES ***		35,653	133,880
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation/Amortization	88,408	88,408
239000	Compensated Absences		500
TOTAL NON-CASH EXPENSES		88,408	88,908
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted		20,494
102230	Surplus		
102240	Replacements/Depreciation		4,400
TOTAL OTHER CASH USES		0	24,894
TOTAL EXPENSES AND OTHER CASH USES		124,060	247,682

***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, 2024	
Number:	5410		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343040	<u>SOLID WASTE REVENUES</u>		
041	Garbage Collection Services	57,120	54,000
042	Disposal Charges		
043	Container Rental		
044	Dump Permits		
045	Sale of Scrap	213	125
046	Miscellaneous Revenues		
363010	Maintenance Assessments		
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **		57,333	54,125
<u>EXPENSES</u>			
430800	<u>SOLID WASTE SERVICES</u>		
100	Personal Services (FTE)		
200	Supplies	2,022	7,500
300	Purchased Services	46,186	50,700
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 ***		48,208	58,200
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.....		48,208	58,200

***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: 12,951,649
 Taxable Valuation Less
 TIF Incremental Value: 235,113
 1 Mill Yields(10): 235

Fiscal Year: 2023-2024
 Page No. 1 of 1

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

Fund #	Fund Name	(1) Appropriations	(2) Budgeted Cash Reserve	(3) = (1) + (2) *should equal column (8) Total Requirements	(4) Cash Available (Less current liabilities)	(5) Non-Tax Revenues	(6) = (9) X (10) Property Tax Revenues	(7) = (5) + (6) Total Revenues	(8) = (4) + (7) *should equal column (3) Total Resources	(9) = (6) ÷ (10) Mill Levy	(11)=(4)-(1)+(7) Estimated Ending Cash Balance
1000	General Fund	136,627	21,757	158,384	75,469	36,893	46,023	82,916	158,385	195.75	21,757
				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
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				0				0	0		0
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				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
	TOTAL	136,627	21,757	158,384	75,469	36,893	46,023	82,916	158,385	195.75	21,757

*Total Revenues compared to Total Appropriations: -53,711 *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

Page No. _____

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*if other than zero budget is not balanced

Town of Froid
TAXABLE VALUATION SCHEDULE
Fiscal Year: 2023-2024

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PROPERTY CLASSIFICATION	Entity-wide Taxable Valuation	Road Taxable Valuation						
			Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real			161,821					
Personal			10,037					
Special Mobile								
Manufactured Homes			7,376					
Centrally Assessed			55,879					
Net & Gross Proceeds								
TOTAL.....	0	0	235113	0	0	0	0	0