



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, 2022

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 2022, was prepared according to law and adopted by the Town Council on September 8, 2022; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed Sheri Crain Date 9/3/2021
Mayor

Town of Froid



2021 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. 2021 Total Market Value ¹	\$	10,748,062
2. 2021 Total Taxable Value ²	\$	198,649
3. 2021 Taxable Value of Newly Taxable Property.....	\$	5,290
4. 2021 Taxable Value less Incremental Taxable Value ³	\$	198,649
5. 2021 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 8/2/2021

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

2021 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, 09/09/2021, 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, 09/13/2021, 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	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-\$3.80 + \$4.01/1000 gallons
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		
Water/Sewer/Garbage Collector	Odean Kilsdonk	

Town of Froid

SCHEDULE OF PERSONNEL LEVELS

OPERATING FUNDS

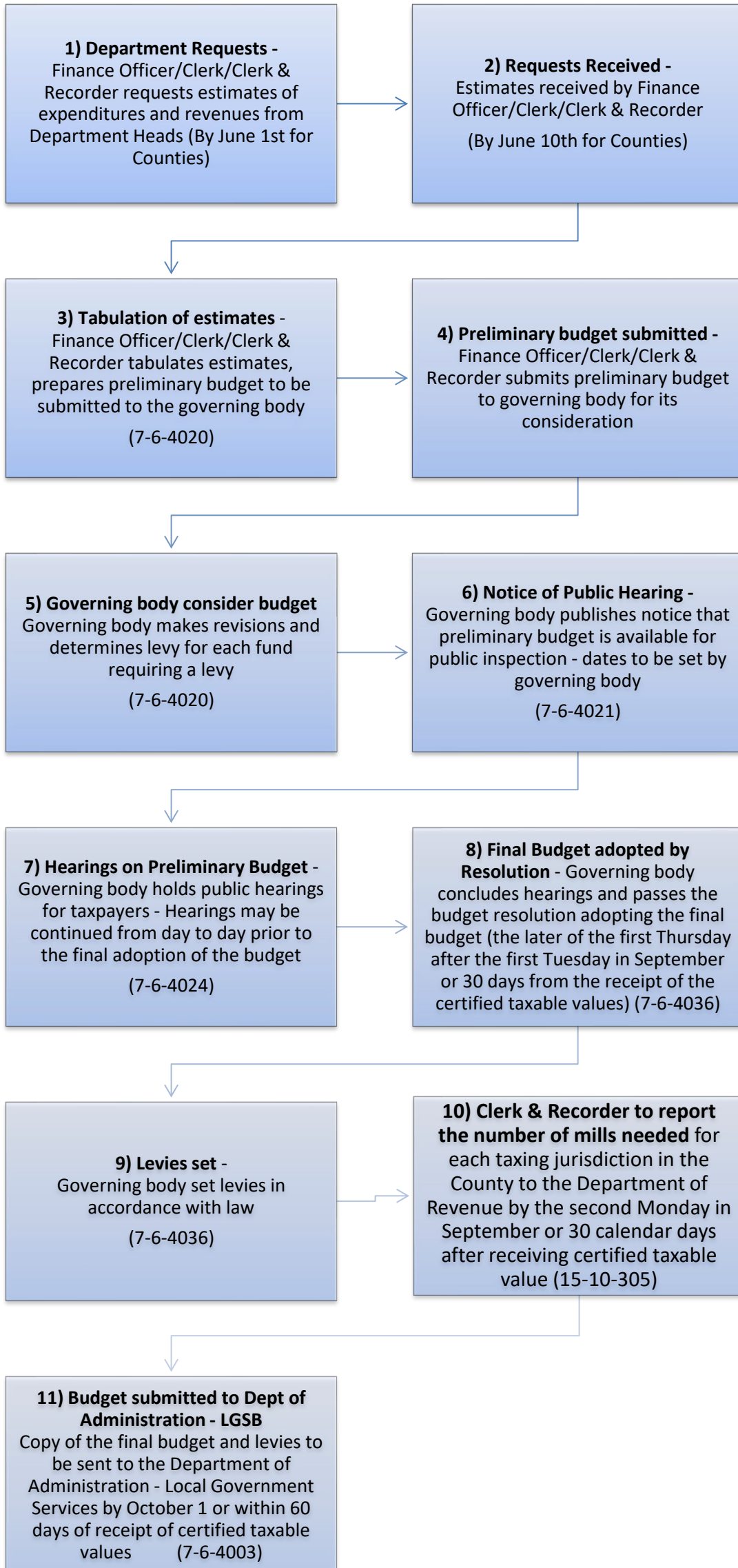
ELECTIVE AND NON-ELECTIVE EMPLOYEES

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

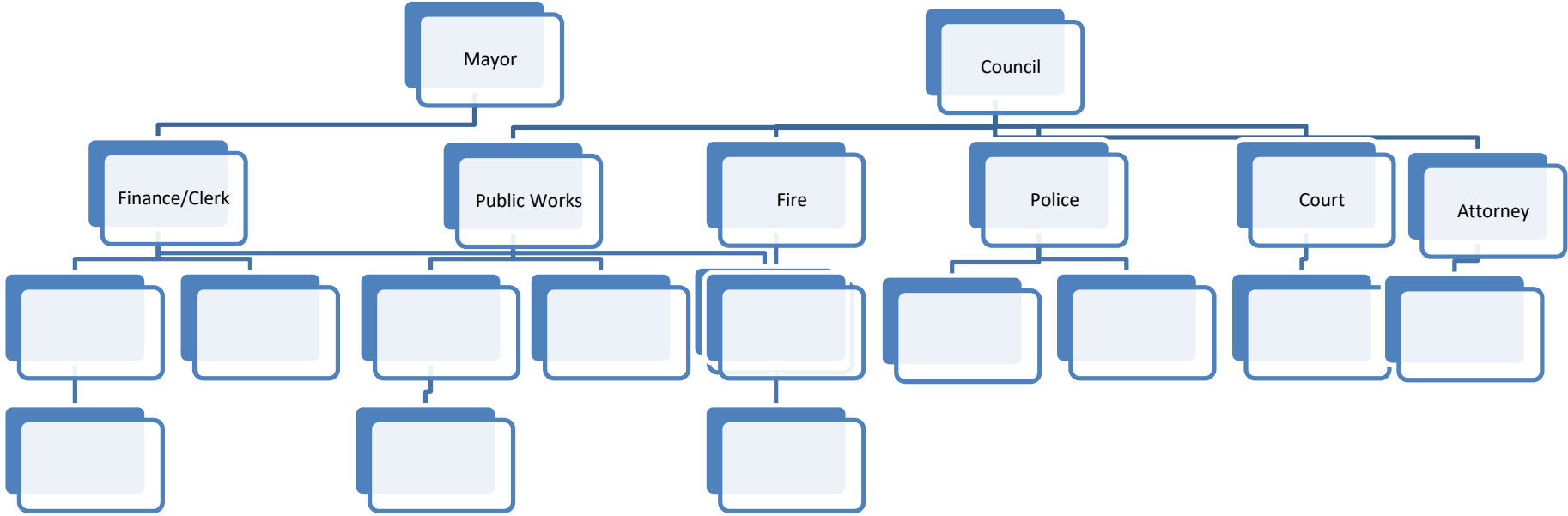
Note: Do not include any employee who is not employed directly by the entity.

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.
2012 - 2013	114,404		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
2021 - 2022	198,649	1.06%	196.12	196.12	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)
2012 - 2013					
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
2021 - 2022		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:	
<u>Description</u>	<u>Number of Mills levied</u>

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2022

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)	
	\$ 37,573	\$ 37,573
(2)	Add: Current year inflation adjustment @ 0.93%	
		\$ 349
(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)		\$ 37,922
<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	
	\$ 198,649	\$ 198,649
(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)		\$ 198,649
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	
	\$ 5,290	\$ (5,290)
(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)		\$ 193.359
(11)	CURRENT YEAR calculated mill levy	
= (4) / (10)		196.12
(12)	CURRENT YEAR calculated ad valorem tax revenue	
= (7) x (11)		\$ 38,959
<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
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills	
= (11) + (13)		196.12
(15)	Total current year authorized ad valorem tax revenue assessment	
= (7) x (14)		\$ 38,959
<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.)	
	196.12	196.12
(17)	Total ad valorem tax revenue actually assessed in current year	
= (7) x (16)		\$ 38,959
<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed	
= (10) x (16)		\$ 37,922
(19)	Ad valorem tax revenue actually assessed for newly taxable property	
		\$ 1,037
(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)		\$ 38,959
(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 consistant as in past years. The General Fund did not see any significant unexpected revenues or expenses. We did receive some oil and gas production tax revenue, which we had not anticipated (\$1,821.00). 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 2021-2022.

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 new monthly loan payments of \$3608.00 from the 2020 Wastewater System project.

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 that have many 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 9/01/2021
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	251	150
314140	*Local Option Tax (1/2%)	3,397	3,000
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	3,648	3,150
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	1,821	598
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	26,035	26,449

*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	.....	28,856	28,047
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	3,360	3,000
343060	<u>Airport Revenue</u>		
343300	<u>Miscellaneous Charges for Services</u>		
10	Cemetery Charges		
20	Sale of Cemetery Plots		
30	Grave Permits		
40	Opening and Closing Charges		
50	Perpetual Care Charges		
60	Weed Control Charges		
344000	<u>Public Health Charges</u>		
346000	<u>Culture and Recreation</u>		
10	Auditorium Use Fees		
20	Golf Fees		
30	Swimming Pool Fees		
40	Camping Facilities Fees		
70	Library Collections		
100	Fair Revenues		
200	Civic Center Revenues	3,490	3,500
SUBTOTAL	.....	6,850	6,500

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	115	1,165
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	115	1,165
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents		
361500	Lease Revenues		
362000	Other	376	
365000	Contributions/Donations	6,752	3,000
365012	Community Center Memorial Donations	1,850	
SUBTOTAL	.....	8,978	3,000
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	393	200
371500	Lease Interest Income		
372000	Royalties		
SUBTOTAL	.....	393	200
380000	<u>OTHER FINANCING SOURCES</u>		
381000	<u>Proceeds of General Long-Term Debt</u>		
50	Inception of Lease Agreement		
70	Proceeds from Notes/Loans/Interacap		
38000	Misc other sources	475	0
382000	<u>Proceeds of General Fixed Asset Disposition</u>		
10	Sale of Assets	1,800	0
SUBTOTAL	.....	2,275	0
383000	<u>Interfund Operating Transfer (Specify Fund)</u>		
SUBTOTAL	.....	0	0
TOTAL GENERAL FUND NON-TAX REVENUES		51,116	42,062
			**

**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, 2022					
		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		24,100	24,733		24,000	3,000			27,000
410530	Auditing		5,500	5,150			5,500			5,500
410540	Treasurer									0
410550	Accounting		1,500	1,448			1,500			1,500
410580	Data Processing									0
410590	Assessor									0
410600	Elections		125	0			25			25
410700	Purchasing Services		25	0			25			25
410800	Personnel Services									0
410900	Records Administration									0
411000	Planning and Research Services									0
411100	Legal Services		2,800	2,150			2,600			2,600
411200	Facilities Administration		21,500	16,167			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	59,770	53,523	0	27,970	34,400	0	0	62,370

*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, 2022					
		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	1,300			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	10,700	8,800	0	0	10,500	0	0	10,500
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		11,550	8,864			10,500			10,500
430300	Airport									0
430800	Solid Waste Services		500	0			400			400
430900	Cemetery Services									0
431100	Weed Control		800	355			500			500
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	12,850	9,219	0	0	11,400	0	0	11,400
440000	<u>PUBLIC HEALTH</u>									
440100	Public Health Services									0
440200	Hospitals									0
440300	Nursing Home									0
440400	Mental Health Centers									0
440500	Health Clinics									0
440600	Animal Control Services									0
440700	Insect and Pest Control		250	50			350			350
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	250	50	0	0	350	0	0	350

[illegible]

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ended June 30, 2022					
		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		4,932	4,932				4,932		4,932
490500	Other Interest Principal Payments									0
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	102,352	86,530	0	27,970	71,650	4,932	0	104,552
										**

* 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 2021- 2022

-22-

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, 2022	
Title:	Gas Tax		
Number:	2820		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
335040	Gas Tax Apportionment	9,609	9,562
TOTAL REVENUES.....*		9,609	9,562
<u>EXPENDITURES</u>			
100	Personal Service	2,507	8,000
200	Supplies	1,135	3,000
300	Purchased Services	408	12,002
940			
340251	Ice and Snow removal		
100	Personal Service	0	1,000
200/300	Supplies/Purchased Services	0	700
TOTAL EXPENDITURES **		4,049	24,702

FUND:	NON-LEVIED FUNDS	Town of Froid Fiscal Year ended June 30, 2022	
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	11,032	11,000
TOTAL REVENUES.....*		11,032	11,000
<u>EXPENDITURES</u>			
430240	Street Maintenance		
100	Personal Services		
200	Supplies	596	5,515
300	Purchased Services	7,650	16,000
TOTAL EXPENDITURES.....**		8,246	21,515

*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, 2022	
Title:	ARPA FUND		
Number:	2992		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
	ARPA Grant	26,005	25,927
TOTAL REVENUES..... *		26,005	25,927
<u>EXPENDITURES</u>			
		0	51,932
TOTAL EXPENDITURES **		0	51,932

FUND:	NON-LEVIED FUNDS	Town of Froid Fiscal Year ended June 30, 2022	
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-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, 2022	
Title:			
Number:	5210		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343020	WATER REVENUES		
021	Metered Water Sales	101,972	95,000
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	512	
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **.....		102,484	95,000
<u>EXPENSES</u>			
430500	WATER UTILITIES		
100	Personal Services (FTE)	13,131	18,000
200	Supplies	41,260	50,000
300	Purchased Services	6,794	20,000
400	Materials		
500	Fixed Charges	30	30
900	*Capital Outlay		
490000	DEBT SERVICE		
610	Principal		12,500
620	Interest	6,880	6,584
630	Service Charge	703	668
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES ***.....		68,798	107,782
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation	36,771	36,771
239000	Compensated Absences	2,270	2,300
TOTAL NON-CASH EXPENSES.....		39,041	39,071
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.....		118,673	157,687

***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, 2022	
Number:	5310		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
331200	RD Grant-WW Improvements	731,780	33,220
334120	TSEP-CG-19-963	50,981	0
334121	DNRC Grant	12,469	0
343030	<u>SEWER REVENUES</u>		
031	Sewer Service Charge	93,725	90,000
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		
TOTAL REVENUES **		888,955	123,220
<u>EXPENSES</u>			
430600	<u>SEWER UTILITIES</u>		
100	Personal Services (FTE)	13,132	18,000
200	Supplies	1,625	20,000
300	Purchased Services	1,175,399	80,000
400	Materials		
500	Fixed Charges	20	
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal	5,905	31,296
620	Interest	16,854	15,806
630	Service Charge	56	78
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES ***		1,212,991	165,180
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation	21,202	21,202
239000	Compensated Absences		2,270
TOTAL NON-CASH EXPENSES.....		21,202	23,472
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted	3,600	4,320
102230	Surplus		
102240	Replacements/Depreciation	550	660
TOTAL OTHER CASH USES.....		4,150	4,980
TOTAL EXPENSES AND OTHER CASH USES.....		1,238,344	193,632

*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, 2022	
Number:	5410		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343040	<u>SOLID WASTE REVENUES</u>		
041	Garbage Collection Services	54,824	49,000
042	Disposal Charges		
043	Container Rental		
044	Dump Permits		
045	Sale of Scrap	439	314
046	Miscellaneous Revenues		
363010	Maintenance Assessments		
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **		55,263	49,314
<u>EXPENSES</u>			
430800	<u>SOLID WASTE SERVICES</u>		
100	Personal Services (FTE)		
200	Supplies	719	3,000
300	Purchased Services	46,428	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 ***		47,147	53,000
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.....		47,147	53,000

***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:	AGENCY FUNDS	Town of Froid Fiscal Year ended June 30, 2022	
Title:	All Class Reunion Agency Fund		
Number:	7901		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
365010	Private Gifts and Bequests	0	8,334
TOTAL REVENUES *		0	8,334
<u>EXPENDITURES</u>			
460000	Culture and Recreation	0	8,334
		0	
TOTAL EXPENDITURES **		0	8,334

FUND:	_____ FUNDS	Town of Froid Fiscal Year ended June 30, 2022	
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: 10,748,062
 Taxable Valuation Less
 TIF Incremental Value: 198,649 _____
 1 Mill Yields(10): 198.649 _____

Fiscal Year: 2021-2022
 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	104,552	17,208	121,760	40,739	42,062	38,959	81,021	121,760	196.12	17,208
				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
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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		104,552	17,208	121,760	40,739	42,062	38,959	81,021	121,760	196.12	17,208

*Total Revenues compared to Total Appropriations: -23,531 *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. _____

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(4)+(5)	Estimated Ending Cash Balance
		Appropriation	Budgeted Cash Reserve	Total Requirements	Cash Available (Less current liabilities)	Total Non-Tax Revenues	Total Resources	
2820	Gas Tax Fund	24702	0	24,702	15,140	9,562	24,702	0
2821	BaRSAA	21,515	0	21,515	10,515	11,000	21,515	0
2992	ARPA	51,932	0	51,932	26,005	25,927	51,932	0
5210	Water Fund	107,782	42,871	150,653	55,653	95,000	150,653	42,871
5310	Sewer Fund	165,180	47,206	212,386	89,166	123,220	212,386	47,206
5410	Garbage Fund	53,000	6,526	59,526	10,212	49,314	59,526	6,526
7901	All Class Reunion Agency	8,334	0	8,334	0	8,334	8,334	(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	432,445	96,603	529,048	206,692	322,357	529,049	96,604

*if negative appropriations exceed revenues

*if other than zero budget is not balanced

Town of Froid
TAXABLE VALUATION SCHEDULE
Fiscal Year: 2021-2022

-56-

PROPERTY CLASSIFICATION	County-Wide Taxable Valuation	Road Taxable Valuation						
			Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real			125,746					
Personal			6,409					
Special Mobile								
Manufactured Homes			9,381					
Centrally Assessed			57,113					
Net & Gross Proceeds								
TOTAL.....	0	0	198649	0	0	0	0	0

RESOLUTION NO. 2021-5

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING
THE MUNICIPAL BUDGET FOR FISCAL YEAR 2021-2022.**

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 8, 2021 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2021-2022 as required by law, and


WHEREAS; "Attachment A" is a summary of the FY 2021-2022 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 2021-2022 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 2021-2022 Municipal Budget be approved and adopted as per FY 2021-2022 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, 2021.


Councilperson


Councilperson


Councilperson


Councilperson


Mayor


Attested by: Clerk/treasurer