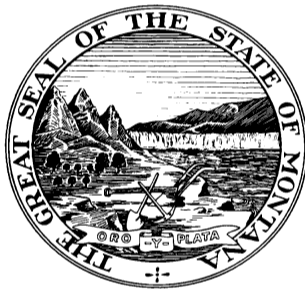


**MONTANA DEPARTMENT OF ADMINISTRATION**  
**Local Government Services Bureau**

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Mitchell Building Room 270, PO Box 200547, Helena, Montana 59620-0547  
Phone (406) 444-9101

**MONTANA**  
**TOWN OF FROID**  
**FINAL**  
**BUDGET DOCUMENT**



**Fiscal Year ended June 30, 2018**

**Town Of Froid**

Form Prescribed by Department of Administration  
Local Government Services Bureau  
Montana Budgetary, Accounting, and Reporting System

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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 2018, was prepared according to law and adopted by the Town Council on September 6, 2017; 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 9-06-17  
Mayor

Signed *Helenn M. Johnson* Date 9-6-2017  
Town Clerk

**Town Of Froid**

# ADOPTED BUDGET RESOLUTION:

## RESOLUTION NO. 2017-9

### **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2017-2018.**

**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, 2017 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2017-2018 as required by law, and

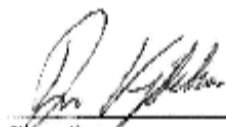
**WHEREAS;** "Attachment A" is a summary of the FY 2017-2018 Municipal Budget, and the "Predicted Revenue" and "Appropriations/Expenses" columns of "Attachment A" shall be the adopted budget, with the detailed budget for each fund to be used as a management guide, and

**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 2017-2018 Budget as per MCA 7-6-4031 and

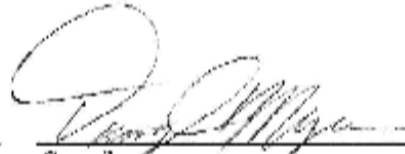
**WHEREAS;** this resolution shall be incorporated by reference into the minutes of a regularly scheduled and duly noticed Town Council meeting.

**NOW THEREFORE BE IT RESOLVED** by the Froid Town Council that the FY 2017-2018 Municipal Budget be approved and adopted as per FY 2017-2018 Budget Summary "Attachment A", and that checks/warrants be issued in accordance with the laws pertaining thereto.

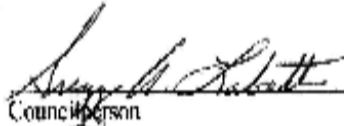
**PASSED AND APPROVED** by the Town Council of the Town of Froid, effective July 1, 2017.



Councilperson



Councilperson



Councilperson

Councilperson

(Not Present)



Mayor



Attested by: Clerk/treasurer

**GENERAL STATISTICAL INFORMATION  
PLEASE COMPLETE APPLICABLE SECTION**

**Counties**

CLASS OF COUNTY.....	_____
COUNTY SEAT.....	_____
YEAR ORGANIZED.....	_____
REGISTERED VOTERS.....	_____
AREA (SQ. MILES).....	_____
COURTHOUSE ELEVATION.....	_____
INCORPORATED CITIES.....	_____
<hr/>	
INCORPORATED TOWNS.....	_____
<hr/>	
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).....	3
MILES OF STREETS AND ALLEYS.....	6.538
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	155
WATER RATE PER 1,000 GALLONS.....	Flat-\$38.70 + \$4.01/1000 gallons
SEWER RATES.....	\$40

# CERTIFIED TAXABLE VALUATION FORM



MONTANA  
Form AB-72T  
Rev. 3-12

## 2017 Certified Taxable Valuation Information

(15-10-202, MCA)  
Roosevelt County  
TOWN OF FROID

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2017 Total Market Value <sup>1</sup> .....	\$	11,855,556
2. 2017 Total Taxable Value <sup>2</sup> .....	\$	215,704
3. 2017 Taxable Value of Newly Taxable Property.....	\$	8,596
4. 2017 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	215,704
5. 2017 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Tom Nichols Date 8/3/2017

<sup>1</sup>Market value does not include class 1 and class 2 value  
<sup>2</sup>Taxable value is calculated after abatements have been applied  
<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts  
<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

**For Information Purposes Only**

2017 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	\$	-

**OFFICIALS SHEET**

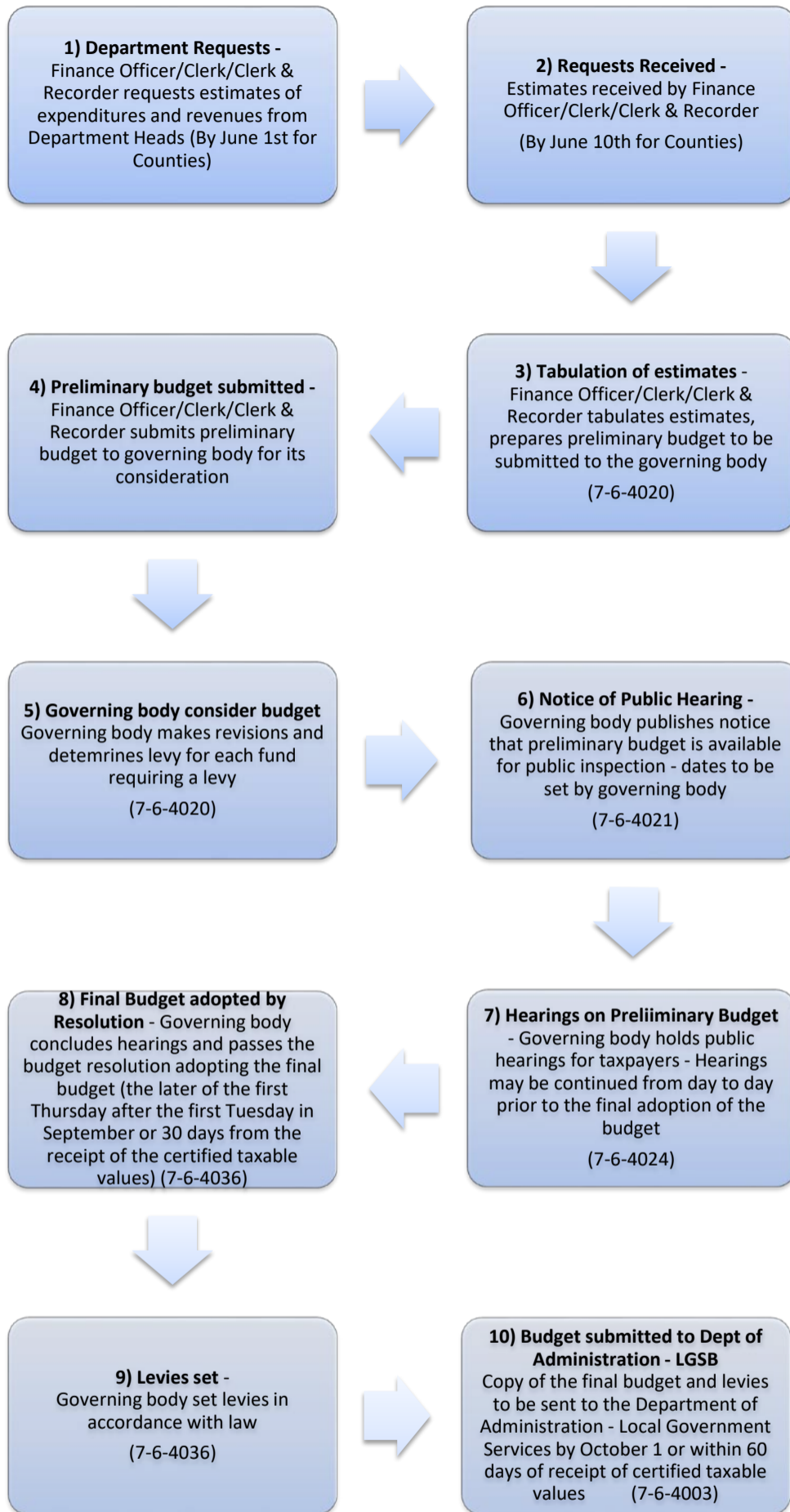
<b>OFFICE</b>	<b>NAME OF COUNTY OFFICIAL/OFFICERS</b>	<b>DATE TERM EXPIRES</b>
Commissioner (chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
	<b>NAME OF CITY/TOWN OFFICIALS/OFFICERS</b>	<b>DATE TERM EXPIRES</b>
Mayor	Sheri Crain	2017
Council/Commission	Dan Mogen	2017
	Dan Kjelskus	2017
	Gale Strandlund	2019
	Gregg Labatte	2019
City Manager		
Administrative Assistant		
Attorney	Laura Christoffersen	
Chief of Police		
Clerk		
Clerk/Treasurer	LeAnn Johnson	
Finance Director		
City Judge		
Treasurer		
Public Works Director	Odean Kilsdonk	



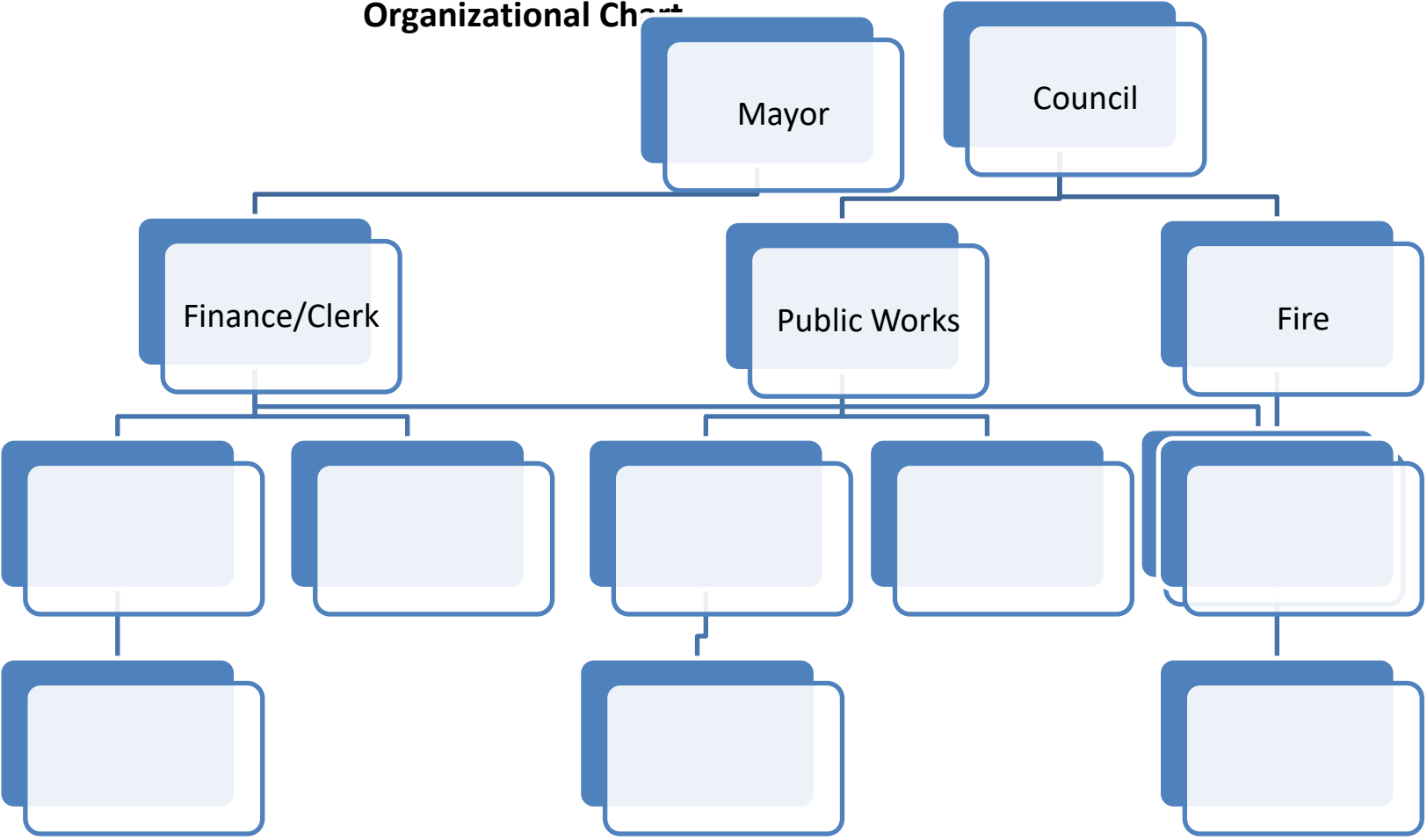


# Local Government Budget Calendar

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



City/Town of \_\_\_\_\_  
Organizational Chart



**Town Of Froid**  
**Taxable Valuation/Mill Levy**  
**Ten-Year History and Analysis**

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

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

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

<u>FISCAL YEAR</u>	<u>ENTITY-WIDE TAXABLE VAULTATION</u>	<u>%INCREASE (DECREASE) FROM PREVIOUS YEAR</u>	<u>TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Carry Forward Mills)</u>	<u>CURRENT YEAR ACTUAL MILL LEVY</u>	<u>CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)</u>
			[ENTER the number of mills reported in the 'Current Year Authorized Levy' column from the prior year, FY2017, History & Analysis]		
2008-2009	112,316		172.18	172.18	
2009-2010	110,548	-1.57%	190.23	190.23	
2010 - 2011	110,589	0.04%	190.00	190.00	
2011 - 2012	106,972	-3.27%	207.62	207.62	
2012 - 2013	114,404	6.95%	209.29	209.29	
2013 - 2014	112,991	-1.24%	228.21	228.21	
2014 - 2015	127,953	13.24%	220.58	220.58	
2015 - 2016	187,670	46.67%	159.62	159.62	
2016 - 2017	201,177	7.20%	162.49	162.49	0.00
2017 - 2018	215,704	7.22%	158.76	158.76	0.00

**Enter Fund Name (example: County Road Fund)**

<u>FISCAL YEAR</u>	<u>TAXABLE VAULTATION</u>	<u>%INCREASE (DECREASE) FROM PREVIOUS YEAR</u>	<u>TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Carry Forward Mills)</u>	<u>CURRENT YEAR ACTUAL MILL LEVY</u>	<u>CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)</u>
2008-2009					
2009-2010		#DIV/0!			
2010 - 2011		#DIV/0!			
2011 - 2012		#DIV/0!			
2012 - 2013		#DIV/0!			
2013 - 2014		#DIV/0!			
2014 - 2015		#DIV/0!			
2015 - 2016		#DIV/0!			
2016 - 2017		#DIV/0!			0.00
2017 - 2018		#DIV/0!			0.00

**Voted/Permissive mills levied in current fiscal year:**

<u>Description</u>	<u>Number of Mills levied</u>
--------------------	-------------------------------

## A. General Fund

Fund #1000

Revenue by Source

Expenditure Summary by  
Function, Activity and Object

**GENERAL FUND SUMMARY OF REVENUES BY SOURCE**

<b>SOURCE NO.</b>	<b>SOURCE DESCRIPTION</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>
310000	<u>TAX REVENUES (Non-levied Ad Valorem Tax)</u>		
312000	Penalty and Interest on Delinquent Taxes	148	50
314140	*Local Option Tax (1/2%)	3,319	1,000
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
<b>SUBTOTAL</b>	.....	<b>3,467</b>	<b>1,050</b>
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		
<b>SUBTOTAL</b>	.....	<b>0</b>	<b>0</b>
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	2,948	0
80	911 Emergency Number		
95	District Court Reimbursement		
100	Bed Tax Apportionment		
110	Live Card Game Table Permits		
120	Gambling Machine Permits	1,025	0
210	Personal Property Tax Reimbursement		
230	State Entitlement Share	23,659	24,375

\*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	.....	27,632	24,375
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	3,921	2,000
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	2,440	1,500
SUBTOTAL	.....	6,361	3,500

**GENERAL FUND SUMMARY OF REVENUES BY SOURCE**

<b>SOURCE NO.</b>	<b>SOURCE DESCRIPTION</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>
350000	<u>FINES AND FORFEITURES</u>		
351010	<u>Justice Court</u>		
11	50% Share of Fines	500	0
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
<b>SUBTOTAL</b>	.....	500	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases	3,750	3,750
362000	Other	1,198	0
365000	Contributions/Donations	169	0
<b>SUBTOTAL</b>	.....	5,117	3,750
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	111	96
372000	Royalties	246	0
<b>SUBTOTAL</b>	.....	357	96
380000	<u>OTHER FINANCING SOURCES</u>		
381000	<u>Proceeds of General Long-Term Debt</u>		
50	Inception of Capital Lease Agreement		
70	Proceeds from Notes/Loans/Intercap		
382000	<u>Proceeds of General Fixed Asset Disposition</u>		
Sale of Assets			
10	Sale of Firetruck	1,012	0
<b>SUBTOTAL</b>	.....	1,012	0
383000	<u>Interfund Operating Transfer (Specify Fund)</u>		
<b>SUBTOTAL</b>	.....	0	0
<b>TOTAL GENERAL FUND NON-TAX REVENUES</b>		44,446	32,771
			**

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



FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town Of Froid Fiscal Year ended June 30, 2018					
ACCOUNT NO.	ACCOUNT	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		3,000	3,196		2,670	330			3,000
410200	Executive Services		1,600	1,277		1,400	200			1,600
410320	*District Courts									0
410340	Justice Courts									0
410360	Municipal Courts									0
410400	Administrative Services									0
410500	Financial Services									0
410510	Administration		45,975	32,108		31,900	5,042			36,942
410530	Auditing									0
410540	Treasurer									0
410550	Accounting		1,200	1,198			1,300			1,300
410580	Data Processing									0
410590	Assessor									0
410600	Elections		125	0			125			125
410700	Purchasing Services									0
410800	Personnel Services									0
410900	Records Administration						100			100
411000	Planning and Research Services									0
411100	Legal Services		3,000	4,773			3,800			3,800
411200	Facilities Administration		26,150	21,262			25,500			25,500
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	81,050	63,814	0	35,970	36,397	0	0	72,367

-17-

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



FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town Of Froid Fiscal Year ended June 30, 2018					
GENERAL 1000		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
ACCOUNT NO.	ACCOUNT									
420000	<u>PUBLIC SAFETY</u>									
420100	Law Enforcement		7,500	7,500			7,500			7,500
420200	Detention and Correction									0
420300	Probation and Parole									0
420400	Fire Protection		3,500	1,845			3,200			3,200
420500	Protective Inspections									0
420600	Civil Defense									0
420700	Other Emergency Services									0
	Others (List)									0
	_____									0
	_____									0
420800	Coroner Services									0
SUBTOTAL	.....	0	11,000	9,345	0	0	10,700	0	0	10,700
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		15,700	15,541			11,030		0	11,030
430510	Water Administration		1,000	0						0
430610	Sewer Administration		1,000	0						0
430800	Solid Waste Services		3,000	1,631			2,500			2,500
431100	Weed Control		500	131			400			400
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	21,200	17,303	0	0	13,930	0	0	13,930
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		509	238			500			500
	Others (List)									0
	_____									0
	_____									0
SUBTOTAL	.....	0	509	238	0	0	500	0	0	500







FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town Of Froid Fiscal Year ended June 30, 2018					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
ACCOUNT NO.	ACCOUNT									
480000	<u>CONSERVATION OF NATURAL RESOURCES</u>									
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	<u>DEBT SERVICE</u>									
490400	Interest on Registered Warrants									0
490500	Other Interest Principal Payments						4,932			4,932
SUBTOTAL	.....	0	0	0	0	0	4,932	0		4,932
510000	<u>MISCELLANEOUS</u>									
*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	<u>OTHER FINANCING USES</u>									
521000	Operating Transfers Out									0
	(Itemize by Fund)									0
	_____									0
	_____									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES .....</b>	0	126,309	96,669	0	39,970	66,077	4,932	0	110,979
										**

-20-

\* CITY/COUNTY PORTION OF SID BONDS/MAINTENANCE  
 \*\* INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

**GENERAL FUND**  
**DEBT OBLIGATIONS SUPPLEMENT SCHEDULE**  
**LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.**  
Fiscal Year 2017 - 2018

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
				0
Purchase Tractor (Loan)	3876.77	1055.49		4932.26
1st Community Bank				0
				0
				0
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				0
<b>TOTAL</b>	3876.77	1055.49	0	4932.26



## B. Special Revenue Funds

2000

Revenue by Source

Expenditures Summary by  
Function, Activity and Object

**SPECIAL REVENUE FUNDS  
REVENUE BY SOURCE  
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

<b>FUND:</b>	<b>NON-LEVIED FUNDS</b>		
<b>Title:</b>	Gas Tax	<b>Town Of Froid Fiscal Year ended June 30, 2018</b>	
<b>Number:</b>	2820		
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Prior Year Actual</b>	<b>Final Budget</b>
<u>NON-TAX REVENUES</u>			
335040	Gas Tax Apportionment	9,841	9,759
TOTAL REVENUES.....*		9,841	9,759
<u>EXPENDITURES</u>			
430240	Street Maintenance		
100	Personal Service	4,074	7,500
200	Supplies	88	3,000
360	Repair and Maintenance	0	1,000
390	Contracted Services	120	3,891
940	Machinery and Equipment	7,000	5,000
430251	Ice and Snow Removal	1,398	3,500
TOTAL EXPENDITURES ..... **		12,680	23,891

<b>FUND:</b>	<b>NON-LEVIED FUNDS</b>		
<b>Title:</b>	_____	<b>Town Of Froid Fiscal Year ended June 30, 2018</b>	
<b>Number:</b>	_____		
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Prior Year Actual</b>	<b>Final Budget</b>
<u>NON-TAX REVENUES</u>			
TOTAL REVENUES.....*		0	0
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES.....**		0	0

\*INCLUDE AS NON-TAX REVENUE ON NON-LEVY SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.  
 \*\*INCLUDE AS APPROPRIATIONS ON NON-LEVIED SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

## E. Enterprise Funds

5000

**ENTERPRISE FUND BUDGET SUMMARY**

<b>FUND:</b>		<b>WATER OPERATING</b>		<b>Town Of Froid</b>	
<b>Title:</b>				<b>Fiscal Year ended June 30, 2018</b>	
<b>Number:</b>		<b>5210</b>			
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>		
<b>REVENUE</b>					
343020	<u>WATER REVENUES</u>				
021	Metered Water Sales	82,603		104,820	
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	277		100	
371000	<u>INVESTMENT EARNINGS</u>				
381000	<u>PROCEEDS of General Long-Term Debt</u>				
10	DNRC SRF Refunding Nond Series 2017A	0		155,772	
11	DNRC SRF Series 2017 B Bond Proceeds	0		174,000	
12	DNRC SRF Series 2017 C Bond Proceeds	0		174,000	
<b>TOTAL REVENUES **</b> .....		82,880		608,692	
<b>EXPENSES</b>					
430500	<u>WATER UTILITIES</u>				
100	Personal Services (FTE )	14,840		20,000	
200	Supplies	42,407		108,774	
300	Purchased Services	15,959		292,633	
400	Materials				
500	Fixed Charges				
900	*Capital Outlay				
490000	<u>DEBT SERVICE</u>				
610	Principal	4,962		13,495	
620	Interest	6,918		6,992	
630	Service Charge			5,444	
521000	<u>TRANSFERS OUT (To Other Funds)</u>				
	Itemize by Fund			151,099	
<b>TOTAL EXPENSES ***</b> .....		85,086		598,437	
510400	<u>NON-CASH EXPENSES</u>				
830	Depreciation	32,582		32,582	
239000	Compensated Absences	2,382		2,800	
<b>TOTAL NON-CASH EXPENSES</b> .....		34,964		35,382	
211000	<u>OTHER CASH USES</u>				
	Due to Other Funds				
	Additions to Restricted Accounts				
102210	Sinking/Interest				
102220	Restricted	2,000		11,245	
102230	Surplus				
102240	Replacement/Depreciation				
<b>TOTAL OTHER CASH USES</b> .....		2,000		11,245	
<b>TOTAL EXPENSES AND OTHER CASH USES</b> .....		122,050		645,064	

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

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

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

**ENTERPRISE FUND BUDGET SUMMARY**

<b>FUND:</b>		<b>SEWER OPERATING</b>	<b>Town Of Froid</b>	
<b>Title:</b>			<b>Fiscal Year ended June 30, 2018</b>	
<b>Number:</b>		<b>5310</b>		
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>	
<b>REVENUE</b>				
330000	<u>INTERGOVERNMENTAL REVENUES</u>			
120	TSEP-PER Prep	15,000		0
200	CDBG-PER Grant	10,000		0
343030	<u>SEWER REVENUES</u>			
031	Sewer Service Charge	28,860		57,000
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>			
381070	Proceeds from Intercap Loan	14,628		10,872
<b>TOTAL REVENUES **</b> .....		68,488		67,872
<b>EXPENSES</b>				
430600	<u>SEWER UTILITIES</u>			
100	Personal Services (FTE )	12,661		13,550
200	Supplies	42		2,157
300	Purchased Services	60,742		47,872
400	Materials			
500	Fixed Charges			
900	*Capital Outlay			
490000	<u>DEBT SERVICE</u>			
610	Principal			3,200
620	Interest	590		913
630	Service Charge	204		180
521000	<u>TRANSFERS OUT (To Other Funds)</u>			
	Itemize by Fund			
<b>TOTAL EXPENSES ***</b> .....		74,239		67,872
510400	<u>NON-CASH EXPENSES</u>			
830	Depreciation	23,019		23,019
239000	Compensated Absences	2,383		2,800
<b>TOTAL NON-CASH EXPENSES</b> .....		25,402		25,819
<u>OTHER CASH USES</u>				
211000	Due to Other Funds			
	Additions to Restricted Accounts			
102210	Sinking/Interest			
102220	Restricted			
102230	Surplus			
102240	Replacements/Depreciation			
<b>TOTAL OTHER CASH USES</b> .....		0		0
<b>TOTAL EXPENSES AND OTHER CASH USES</b> .....		99,641		93,691

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

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

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

**ENTERPRISE FUND BUDGET SUMMARY**

<b>FUND:</b>		<b>SOLID WASTE OPERATING</b>		<b>Town Of Froid</b>	
<b>Title:</b>		_____		<b>Fiscal Year ended June 30, 2018</b>	
<b>Number:</b>		<b>5410</b>			
<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>Previous Year Actual</b>	<b>Final</b>	<b>Budget</b>	
<b>REVENUE</b>					
343040	<b>SOLID WASTE REVENUES</b>				
041	Garbage Collection Services	44,625		45,450	
042	Disposal Charges				
043	Container Rental				
044	Dump Permits				
045	Sale of Scrap	412		150	
046	Miscellaneous Revenues				
363010	Maintenance Assessments				
371000	INVESTMENT EARNINGS				
383000	TRANSFERS IN (From other Funds)				
	Itemize by Fund				
	<b>TOTAL REVENUES **</b> .....	45,037		45,600	
<b>EXPENSES</b>					
430800	<b>SOLID WASTE SERVICES</b>				
100	Personal Services (FTE )				
200	Supplies				
300	Purchased Services	45,600		45,600	
400	Materials				
500	Fixed Charges				
900	*Capital Outlay				
490000	<b>DEBT SERVICE</b>				
610	Principal				
620	Interest				
630	Service Charge				
521000	TRANSFERS OUT (To Other Funds)				
	Itemize by Fund				
	<b>TOTAL EXPENSES ***</b> .....	45,600		45,600	
510400	<b>NON-CASH EXPENSES</b>				
830	Depreciation				
239000	Compensated Absences				
	<b>TOTAL NON-CASH EXPENSES</b> .....	0		0	
	<b>OTHER CASH USES</b>				
211000	Due to Other Funds				
	Additions to Restricted Accounts				
102210	Sinking/Interest				
102220	Restricted				
102230	Surplus				
102240	Replacements/Depreciation				
	<b>TOTAL OTHER CASH USES</b> .....	0		0	
	<b>TOTAL EXPENSES AND OTHER CASH USES</b> .....	45,600		45,600	

\*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: 11,855,556
Taxable Valuation Less
TIF Incremental Value: 215,704
1 Mill Yields(10): 216

Fiscal Year: 2017-2018
Page No. 1 of 1

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

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)÷(10)	(11)=(4)-(1)+(7)
		Appropriation	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
				0				0	0		0
1000	General Fund	110,979		110,979	43,963	32,771	34,245	67,016	110,979	158.76	0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
	<b>TOTAL</b>	<b>110,979</b>	<b>0</b>	<b>110,979</b>	<b>43,963</b>	<b>32,771</b>	<b>34,245</b>	<b>67,016</b>	<b>110,979</b>	<b>158.76</b>	<b>0</b>

\*Total Revenues compared to Total Appropriations: -43,963 \*if negative appropriations exceed revenues

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

