



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
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Phone (406) 444-9101
[Local Government Services Bureau Portal](#)

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ending June 30, 2026

Town of Froid

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

Town of Froid
FINAL BUDGET DOCUMENT
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BUDGET MESSAGE

Montana Department of Administration:

The overall financial status for the Town of Froid remains consistent. The General Fund has been managing spending carefully and has continued to show improvement the past three years. The Town currently does not have General Fund debt.

The Water Fund continues to be in a position to maintain the necessary debt reserves and make all the necessary debt payments. The year-end Fund Balance was nearly equal to the FYE 2024 Fund Balance in the Water Fund. The Town will continue to monitor water rates closely for a possible rate increase for consumers, as it will be necessary to raise rates if Dry Prairie Rural Water (the entity the town purchases water from for resale) raises rates charged to the Town. Funds from the ARPA Grant award have been used to replace several curb stops.

The Town also continues to maintain the necessary debt reserves and make monthly loan payments of \$3,608.00 for the 2020 Waste Water System Updates. The Fund Balance increased in FY 2025, with no major unexpected expenditures. The HB 355 Funds awarded for sewer line repairs, and predicted to be completed in FY 24- 25, will instead be completed and reimbursed in FY 25-26.

The Solid Waste Fund continues to operate with a strong fund balance. There is a possibility that a new solid waste disposal contract for FY 25-26, may increase the Town's monthly expenditures for garbage services. The Town is sitting in a financial position in the Solid Waste Fund that an increase would not hinder the Town's financial position.

The Town's 2026 budget looks to be able to support necessary appropriations. The Town of Froid has two of four Council Members up for re-election in November, as well as the Mayor position. We pride ourselves in having a Council and employees with consistency, experience, and reliability.

Sheri Crain
Mayor, Town of Froid
9/11/2025

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2026, was prepared according to law and adopted by the governing body of Town of Froid , on Agust 26 2025; 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 9-26-2025

Printed Name Sheri Crain

Title Mayor

AND

Signed LeAnn Johnson

Date 9/26/2025

Printed Name LeAnn Johnson

Title Clerk-Treasurer

RESOLUTION NO. 2025-4

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROID ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2025-2026.

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

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

WHEREAS; pursuant to Sections 7-6-4024, MCA, the Town Council of the Town of Froid, Montana held a public hearing on August 26, 2025 for comments on the proposed Municipal Budget for the Town of Froid for fiscal year 2025-2026 as required by law, and

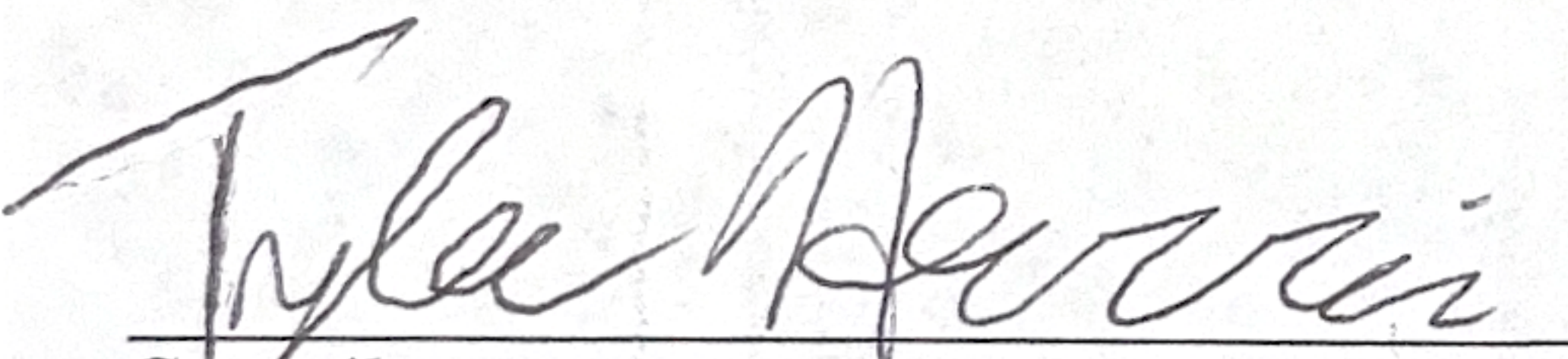
WHEREAS; "Attachment A" is a summary of the FY 2025-2026 Municipal Budget, and the "Predicted Revenue" and "Appropriations/Expenses" columns of 'Attachment A' shall be the adopted budget, with the detailed budget for each fund to be used as a management guide, and

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 2025-2026 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.

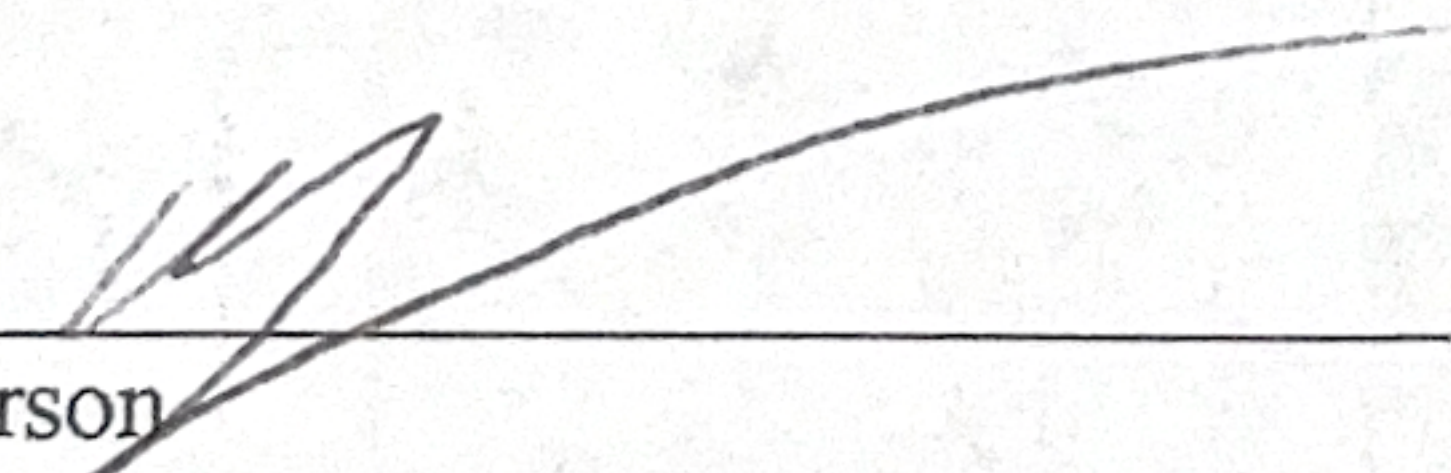
NOW THEREFORE BE IT RESOLVED by the Froid Town Council that the FY 2025-2026 Municipal Budget be approved and adopted as per FY 2025-2026 Budget Summary "Attachment A", and that checks/warrants be issued in accordance with the laws appertaining thereto.

PASSED AND APPROVED by the Town Council of the Town of Froid, effective July 1, 2025.



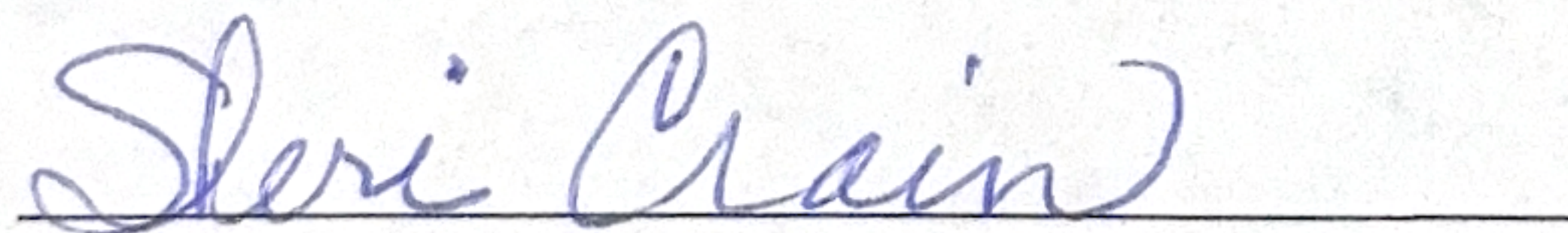
Councilperson

Councilperson

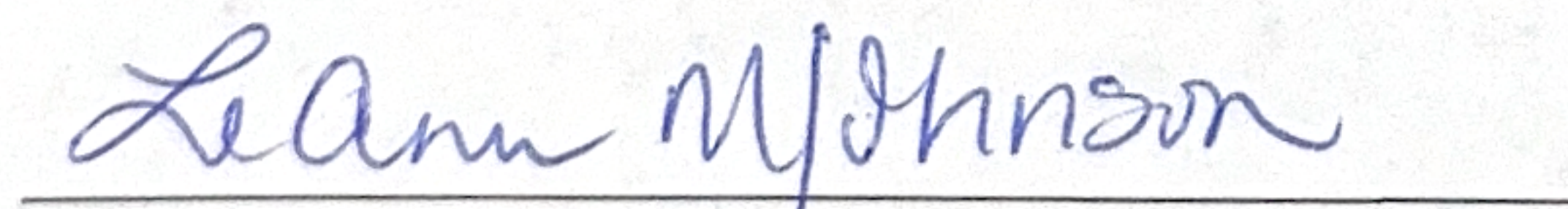


Councilperson

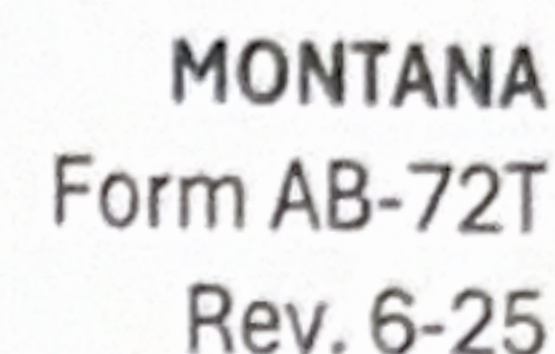
Councilperson



Mayor



Attested by: Clerk/treasurer



(15-10-202, MCA)

Roosevelt County

TOWN OF FROID

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

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

Date 7/30/2025

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

For Information Purposes Only

2025 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	\$	-

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, 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, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

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.
2016 - 2017	201,177	7.20%	162.49	162.49	
2017 - 2018	215,704	7.22%	158.76	158.76	
2018 - 2019	207,404	-3.85%	169.07	169.07	0.00
2019 - 2020	192,425	-7.22%	186.73		186.73
2020 - 2021	196,562	2.15%	191.15		191.15
2021 - 2022	198,649	1.06%	196.12		196.12
2022 - 2023	218,119	9.80%	203.10		203.10
2023 - 2024	235,113	7.79%	195.75		195.75
2024 - 2025	232,062	-1.30%	207.46		207.46
2025 - 2026	227,234	-2.08%	260.99		260.99

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)
2015 - 2016					
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
2024 - 2025		#DIV/0!			0.00
2025 - 2026		#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, 2026

Entity Name: Town of Froid

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 48,144	\$ 48,144
(2)	Add: Current year inflation adjustment @ 2.11%		\$ 1,016
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -	\$ -
(4)	Adjusted ad valorem tax revenue		\$ 49,160
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 227,234	\$ 227,234
(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)		\$ 227,234
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (38,873)	\$ (38,873)
(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		\$ 188.361
(11)	CURRENT YEAR calculated mill levy		260.99
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 59,306
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		260.99
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 59,306
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.)	260.99	260.99
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 59,306
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 49,161
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 10,145
(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		\$ 59,306
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

A. General Fund

Fund #1000

Revenue by Source

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

GENERAL FUND SUMMARY OF REVENUES BY SOURCE		Town of Froid	
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
310000	<u>TAX REVENUES (Do not include Ad Valorem-Mill Levy)</u>		
312000	Penalty and Interest on Delinquent Taxes	453	200
314140	*Local Option Tax (1/2%)	3,667	3,200
314200	Flat Tax - Coal		
314150	Marijuana Excise Tax	3,252	1,500
SUBTOTAL	.....	7,372	4,900
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>		
121	DNRC GRANT (Arbor Day)	350	350
200	HB 355 (SLIPA)	0	5,727
335000	<u>State Shared Revenues</u>		
25	Drivers' License Reinstatements		
60	Coal Tax Apportionment		
65	Oil and Gas Production Tax	9,348	3,000
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	29,535	29,826

*NOTE: Can be used for any purpose as designated by governing body.

GENERAL FUND SUMMARY OF REVENUES BY SOURCE		Town of Froid	
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
330000	<u>INTERGOVERNMENTAL REVENUES - cont.</u>		
338000	<u>Local Shared Revenues</u>		
SUBTOTAL	.....	40,233	39,903
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	645	1,060
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	3,455	2,000
SUBTOTAL	.....	4,100	3,060

GENERAL FUND SUMMARY OF REVENUES BY SOURCE		Town of Froid	
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
350000	<u>FINES AND FORFEITURES</u>		
351010	<u>Justice Court</u>		
11	50% Share of Fines	0	0
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
362000	Other Miscellaneous Revenues	1,457	0
363010	Maintenance Assessments	175	300
365010	Private Gifts and Bequests	3,502	400
365011	Community Center Reimbursement	400	0
365012	Memorial Donations-Community Center	625	425
365020	Donations for RV Campground	950	200
SUBTOTAL	.....	7,109	1,325
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	7,320	4,800
371500	Lease Interest Income		
372000	Royalties		
SUBTOTAL	.....	7,320	4,800
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		
382000	<u>Proceeds of General Fixed Asset Disposition</u>		
10	Sale of Assets		
SUBTOTAL	.....	0	0
383000	<u>Interfund Operating Transfer (Specify Fund)</u>		
SUBTOTAL	.....	0	0
TOTAL GENERAL FUND NON-TAX REVENUES		66,134	53,988
			**

**INCLUDE AS NON-TAX REVENUE, COLUMN (5), ON TAX LEVY REQUIREMENT SCHEDULE PAGE 53

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ending June 30, 2026					
		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	2,633		2,650	150			2,800
410200	Executive Services		1,400	1,292		1,300	100			1,400
410320	*District Courts									0
410340	Justice Courts									0
410360	Municipal Courts									0
410400	Administrative Services									0
410500	Financial Services									0
410510	Administration		35,950	26,296		31,775	8,560			40,335
410530	Auditing		5,500	0			10,000			10,000
410540	Treasurer									0
410550	Accounting		2,233	2,233			2,546			2,546
410580	Data Processing									0
410590	Assessor									0
410600	Elections		25	26			125			125
410700	Purchasing Services									0
410800	Personnel Services									0
410900	Records Administration		25	0			25			25
411000	Planning and Research Services									0
411100	Legal Services		2,600	1,800			2,600			2,600
411200	Facilities Administration		36,467	22,095			45,477			45,477
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
										0
SUBTOTAL	.....	0	87,000	56,375	0	35,725	69,583	0	0	105,308

*Total shown here should be the total from page 19.

FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ending June 30, 2026					
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
420000	<u>PUBLIC SAFETY</u>									
420100	Law Enforcement		7,744	7,744			7,744			7,744
420200	Detention and Correction									0
420300	Probation and Parole									0
420400	Fire Protection		4,900	825			12,100			12,100
420500	Protective Inspections									0
420600	Civil Defense									0
420700	Other Emergency Services									0
	Others (List)									0
										0
										0
420800	Coroner Services									0
SUBTOTAL	.....	0	12,644	8,569	0	0	19,844	0	0	19,844
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		10,500	8,797			10,500			10,500
430300	Airport									0
430800	Solid Waste Services		400	0			400			400
430900	Cemetery Services									0
431100	Weed Control		1,500	511			1,500			1,500
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	12,400	9,308	0	0	12,400	0	0	12,400
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		350	94			350			350
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	350	94	0	0	350	0	0	350

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			Town of Froid Fiscal Year ending June 30, 2026					
		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									0
490600	Interest and Principal Payments - Leases									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
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	124,239	79,127	0	39,345	113,377	0	0	152,722
										**

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

B. Special Revenue Funds

2000

Revenue by Source

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

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
FUND:	NON-LEVIED FUNDS		
Title:	Gas Tax Apportionment	Town of Froid	
Number:	2820	Fiscal Year ending June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
335040	Gas Tax Apportionment	23,842	24,522
TOTAL REVENUES.....*		23,842	24,522
EXPENDITURES			
430240	Street Maintenance		
100	Personal Service	3,081	7,700
200	Supplies	2,721	15,000
300	Purchased Services	71	16,000
940	Capital Purchases		
430251	Ice and Snow Removal		
100	Personal Service	1,119	2,500
200/300	Supplies/Purchased Services	52	5,980
TOTAL EXPENDITURES **		7,044	47,180

FUND:	NON-LEVIED FUNDS		
Title:	Gas Tax Special BaRSAA Program	Town of Froid	
Number:	2821	Fiscal Year ending June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
335041	Special Road/Street Allocation Program	0	0
TOTAL REVENUES.....*		0	0
EXPENDITURES			
430240	Street Maintenance		
100	Personal Services		
200	Supplies	0	31,603
300	Purchased Services	0	50,000
TOTAL EXPENDITURES..... **		0	81,603

*INCLUDE AS NON-TAX REVENUE, COLUMN (5) , ON NON-LEVY SUMMARY SCHEDULE PAGE 55.

**INCLUDE AS APPROPRIATIONS, COLUMN (1) , ON NON-LEVIED SUMMARY SCHEDULE PAGE 55.

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
FUND: Title: Number:	NON-LEVIED FUNDS ARPA-Minimum allocation Grant 2993	Town of Froid Fiscal Year ending June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331910	Federal ARPA Revenueue	0	9,993
331920	Federal ARPA County Award	9,237	132,284
TOTAL REVENUES.....*		9,237	142,277
EXPENDITURES			
430000			
530	Water Source of Supply and Pumping	1,526	126,566
630	Sewer Collection and Transmission	5,712	14,820
TOTAL EXPENDITURES **		7,238	141,386

FUND: Title: Number:	NON-LEVIED FUNDS 	Town of Froid Fiscal Year ending June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
TOTAL REVENUES.....*		0	0
EXPENDITURES			
TOTAL EXPENDITURES.....**		0	0

*INCLUDE AS NON-TAX REVENUE, COLUMN (5) , ON NON-LEVY SUMMARY SCHEDULE PAGE 55.

**INCLUDE AS APPROPRIATIONS, COLUMN (1) , ON NON-LEVIED SUMMARY SCHEDULE PAGE 55.

E. Enterprise Funds

5000

ENTERPRISE FUND BUDGET SUMMARY			
FUND:	WATER OPERATING	Town of Froid Fiscal Year ending June 30, 2026	
Title:			
Number:	5210		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343020	<u>WATER REVENUES</u>		
021	Metered Water Sales	103,353	97,000
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	298	0
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **.....		103,652	97,000
<u>EXPENSES</u>			
430500	<u>WATER UTILITIES</u>		
100	Personal Services (FTE)	18,958	23,900
200	Supplies	52,904	71,350
300	Purchased Services		23,787
400	Materials		
500	Fixed Charges	2,106	1,955
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal		15,387
620	Interest	5,551	5,127
630	Service Charge	565	525
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES ***.....		80,083	142,031
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation/Amortization	36,771	36,771
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES.....		36,771	36,771
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted		
102230	Surplus		
102240	Replacement/Depreciation		
TOTAL OTHER CASH USES.....		0	0
TOTAL EXPENSES AND OTHER CASH USES.....		116,854	178,802

***SHOW DETAIL ON PAGE 45.**

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

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

ENTERPRISE FUND BUDGET SUMMARY			
FUND: Title: Number:	SEWER OPERATING <u>5310</u>	Town of Froid Fiscal Year ending June 30, 2026	
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u> 343030	<u>SEWER REVENUES</u>		
031	Sewer Service Charge	95,622	91,000
032	Sewer Installation Charge		
033	Sewer Permits		
034	Treatment Facilities		
035	Sale of Sewer Materials and Supplies		
036	Miscellaneous Revenues		
334200	HB355 (SLIPA)	0	25,859
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES **		95,622	116,859
<u>EXPENSES</u> 430600	<u>SEWER UTILITIES</u>		
100	Personal Services (FTE)	19,078	23,900
200	Supplies	1,327	21,000
300	Purchased Services	10,113	100,778
400	Materials		
500	Fixed Charges	2,151	2,076
900	*Capital Outlay	0	15,271
490000	<u>DEBT SERVICE</u>		
610	Principal		29,029
620	Interest	14,267	14,267
630	Service Charge		
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES ***		46,937	206,321
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation/Amortization	88,407	88,407
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES		88,407	88,407
211000	<u>OTHER CASH USES</u>		
	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted		
102230	Surplus		
102240	Replacements/Depreciation		
TOTAL OTHER CASH USES		0	0
TOTAL EXPENSES AND OTHER CASH USES		135,344	294,728

***SHOW DETAIL ON PAGE 45.**

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

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

ENTERPRISE FUND BUDGET SUMMARY			
FUND:	SOLID WASTE OPERATING	Town of Froid Fiscal Year ending June 30, 2026	
Title:			
Number:	5410		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343040	<u>SOLID WASTE REVENUES</u>		
041	Garbage Collection Services	56,364	55,000
042	Disposal Charges		
043	Container Rental		
044	Dump Permits		
045	Sale of Scrap	118	0
046	Miscellaneous Revenues		
363010	Maintenance Assessments		
371000	<u>INVESTMENT EARNINGS</u>		
383000	<u>TRANSFERS IN (From other Funds)</u>		
	Itemize by Fund		
TOTAL REVENUES **		56,482	55,000
<u>EXPENSES</u>			
430800	<u>SOLID WASTE SERVICES</u>		
100	Personal Services (FTE)		
200	Supplies	143	7,500
300	Purchased Services	53,894	59,100
400	Materials		
500	Fixed Charges		
900	*Capital Outlay		
490000	<u>DEBT SERVICE</u>		
610	Principal		
620	Interest		
630	Service Charge		
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES ***		54,037	66,600
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.....		54,037	66,600

***SHOW DETAIL ON PAGE 46.**

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

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

**Town of Froid - FY2026
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES
PAGE 53**

Assessed/Market Valuation:	17,359,522.00
Taxable Valuation Less TIF Incremental Value:	227,234.00
(10) One Mill Yields:	227.23

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

			(1)	(2) = (8) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (9) X (10)	(7) = (5) + (6)	(8) = (4) + (7)	(9) = (6) ÷ (10)		(11)=(4)-(1)+(7)
Fund #	BARS Fund Name	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Mill Type	Estimated Ending Cash Balance
1000	General Fund	General Fund	152,722.00	77,000.30	229,722.30	116,428.50	53,988.00	59,305.80	113,293.80	229,722.30	260.99	Non-Voted	77,000.30
		TOTAL	152722	77000	229722	116429	53988	59306	113294	229722	260.99		77000

Balance check per fund:

Total Requirements minus Total Resources; Should equal 0	Budgeted Cash Reserve Limit Percentage - See Instructions for details
0	50%

June-2025-V26.3

***Total Revenues compared to Total Appropriations:**

-39,428

*if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources

0

*if other than zero budget is not balanced

Town of Froid - FY2026
TAX LEVY REQUIREMENTS SCHEDULE
NON-LEVIED FUNDS - SUMMARY SCHEDULE
Page 55

			(1)	(2) = (6) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (4)+(5)	(7)=(4)-(1)+(5)
Fund #	BARS Fund Name	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available	Non-Tax Revenues	Total Resources	Estimated Ending Cash Balance
2820	Gas Apportionment Tax		47,180.00	22,144.37	69,324.37	44,802.80	24,521.57	69,324.37	22,144.37
2821	Gas Tax - Special Roads, Streets & Bridges Allocation		81,603.00	0.21	81,603.21	81,603.21	0.00	81,603.21	0.21
2993	CARES/COVID-19/ARPA/Stimulus		141,385.64	0.00	141,385.64	(891.50)	142,277.14	141,385.64	0.00
5210	Water		142,031.00	20,603.49	162,634.49	65,634.49	97,000.00	162,634.49	20,603.49
5310	Sewer		206,321.00	61,023.66	267,344.66	150,485.66	116,859.00	267,344.66	61,023.66
5410	Solid Waste/Landfill (Garbage)		66,600.00	29,150.00	95,750.00	40,750.00	55,000.00	95,750.00	29,150.00
	TOTAL		685121	132922	818042	382385	435658	818042	132,922

**Balance check
per fund:**

0

June-2025-V26.3

***Total Revenues compared to Total Appropriations:**

-249,463

*if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources

0

*if other than zero budget is not balanced

Town of Froid
TAXABLE VALUATION SCHEDULE
Fiscal Year ending June 30, 2026

-56-

PROPERTY CLASSIFICATION	Entity-wide Taxable Valuation	Road Taxable Valuation						
			Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real	163271							
Personal	7793							
Special Mobile								
Manufactured Homes	4964							
Centrally Assessed	51206							
Net & Gross Proceeds	0							
TOTAL.....	227234	0	0	0	0	0	0	0