

FROMBERG TOWN COUNCIL AGENDA
MEETING TIME IS THURSDAY, August 14, 2025, AT 6:30 PM
FROMBERG TOWN HALL, 118 W RIVER STREET
(Discussion And Possible Action on All Items.)

Thursday, August 14th, 2025

PLEDGE OF ALLEGIANCE:

CALL TO ORDER:

PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA:

CORRESPONDENCE: None

MAYOR/COUNCIL:

- This is a time when the Mayor or the Council members can bring a concern before the council that is not otherwise listed on the agenda. No action can be taken at this time. If action is necessary, the item may be put on the next meeting agenda.

SHERIFF DEPARTMENT REPORT:

CARBON CONSERVATION DISTRICT RIVERBANK PROJECT UPDATE: Aimee Bailey

ZONING/VARIANCE APPLICATION: Terry Feller: Rebuild front porch same footprint

David Klase: Chicken Run,

Privacy Fence

ZONING/FLOODPLAIN ORDINANCE COMMITTEE: Update-- Councilwomen Taylor

PLANNING BOARD: None

HISTORIC PRESERVATION: None

OLD BUSINESS:

- Discussion/Approval for Interlocal Agreement for General Law Enforcement Services expires June 30, 2025
 - Commissioners approved Interlocal Agreement for another 5 years at 1.5% increase per year.
 - Addendum to the Contract-County Commissioners voted to Deny this Addendum
 - Council Vote to Approve without Addendum
- Discussion/Approval on how to proceed with Stillwater Conservation District—River Project

NEW BUSINESS:

- Resolution # 543: A Resolution of the Town Council of the Town of Fromberg, Montana to set the Mill Levy for the 2025-2026 Fiscal Year Budget
- Discussion/Approval: Nexus CPA Group: Proposal for Professional Audit Services
- Discussion/Approval for cost of meter loops/yoke, need 10 more per Romeo approximately \$4,302.80.

CONSENT AGENDA:

- Approve Minutes
 - 2025-07-10 Regular Meeting
- Approve Claims
- Approve Payroll Summary
- Approve Journal Vouchers

TOWN ATTORNEY: Dennison Butler

PUBLIC WORKS: Romeo Anguino

TOWN CLERK: Michele Auch

ADJOURN:

Conduct at Public Meetings

The public is invited to speak on any item under discussion by the Council, after recognition by the presiding officer.

The speaker should stand at the podium, and for the record, give his/her name and address, and, if applicable, the person, firm or organization he/she represents. Comments should be limited to three (3) minutes unless approval by the presiding officer, and citizens requesting to speak shall limit him or herself to matters of fact regarding the issue of concern. Prepared statements are welcomed and should be given to the Clerk of the Council. Prepared statements that are also read, however, shall be deemed unduly repetitious. All prepared statements shall become part of the hearing record.

While the Town Council is in session, those in attendance must preserve order and decorum. A member shall not delay or interrupt the proceedings or the peace of the Council, nor disturb any member while speaking or refuse to obey the orders of the Council or its presiding officer. Any person making personal, impertinent or slanderous remarks or who shall become boisterous or disruptive during the Council meeting shall be forthwith barred from further presentation to the Council by the presiding officer, unless permission to continue be granted by the presiding officer or a majority vote of the Council.

The Fromberg Town Council reserves the right to amend these rules of procedure as deemed necessary.

ZONING PERMIT APPLICATION TOWN OF FROMBERG, MONTANA

A zoning permit is required for all construction, reconstruction, addition, relocation of a structure, change of land use, or erection of fence within the Town of Fromberg.

Name of Zoning Permit Applicant: Terry & Linda Feller
Applicant's address and telephone number: 16 South Montana 406-855-4259
Email Address: _____

Location of Project: 16 South Montana

Description of Building Project: Tear off and rebuild of house on existing foot print

Provide with application the following documentation:

- A legal and general description of the property lot upon which the building or accessory building is to be built.
- A map showing the dimensions, acreage and location of the property lot, include setbacks and building dimensions.
- A legal survey may be required if the setbacks are in question.

(check the box of the applicable building district)



Residential "A" District.

- **Uses.** Single family dwellings; manufactured homes that are ten years old and set up on a permanent foundation; schools, parks, recreation buildings, and country clubs; fire departments; churches or temples; and libraries [10-4-01].
- **Building Area.** No building with its accessory building shall be erected or altered, so as to occupy more than 45% of the area of a corner lot or more than 35% of the area of an interior lot [10-4-02].
- **Rear Yards.** (for new builds) Every building shall have a rear yard, depth of which shall not be less than 15' for lots less than 150' in depth and not less than 25' for lots 150' or greater in depth [10-4-03].
- **Side Yards.** (for new builds) Every lot shall have two side yards, each of which is not less than 6' in width. The sum of the widths of the two side yards shall in no case be less than 24% of the width of the lot [10-4-04].
- **Height.** No building shall exceed 35' in height [10-4-05].
- **Set Back Line.** No building shall be erected or altered so as to place its street wall nearer than 15' from the property line. No accessory building shall be erected nearer than 15' from the property line. Detached tool sheds shall be located not less than 6' from their side or rear property lines [Ord. 250].
- **Restriction on Manufactured Homes.** Manufactured homes may not be placed in "A" Residential unless it is newer than a ten-year-old multi-sectional model and is set up and skirted in one of the following ways:
(1) placed on a permanent foundation; (2) individual pads with cinder blocks are used for supports; (3) coupled with uniform skirting, a dug-out style with cinder blocks for support, designed to lower the unit to ground level [10-4-07].



Residential "B" District-Only place travel trailers are permitted

- **Permitted Uses.** Single-family mobile home dwellings manufactured on or prior to 15 years of age when located within mobile home parks or individual lots within a mobile home subdivision [1-05-03].
- **Lot dimensions.** A. For single-wide mobile home dwellings, minimum of 40' wide x 100' deep with a minimum site area of 4000 sq ft.; B. For double-wide mobile home dwellings, minimum of 50' wide x 100' deep with a minimum site area of 5000 sq ft [10-05-05].
- **Lot coverage.** A. The ground area occupied by the mobile home, attached storm shed, patio, storage building and off-street parking spaces shall not exceed 50% of the total area of the site (400 sq ft. added to actual area of the mobile home and the accessory buildings for the two required off-street parking spaces); B. No mobile home, storm shed, or other legal attachments to the mobile home shall be located less than 6' from the side property line. Detached tool sheds shall be located not less than 5' from the side or rear

property lines. The ends of the mobile homes shall be at least 10' apart when opposing rear walls are staggered, otherwise 15' apart. No portion of a mobile home, or attachment thereto, or tool shed, or any other structure shall be located less than 15' away from any site or property line adjacent to a public right-of-way [10-5-06].

☐ **Commercial "C" District.**

- Uses. Any commercial and industrial building may be erected or altered and land used for all lawful purposes **except:** (a) Storage yards for scrap, bulk or raw materials; (b) Railroad yards or roundhouses; (c) Livestock, corrals, or feedlots; and (d) manufacture or treatment activities which create objectionable noise, odor, smoke, fumes, vapor, dust or gas [10-06-01].
- Rear and Side Yards. No rear or side yards required [10-06-02].
- Height. No building shall exceed 70' in height [10-06-03].
- Set back lines. All buildings shall be built in line with existing structures [10-06-04].

☐ **Floodplain-Mayor is the Floodplain Administrator**

- Retain records with floodplain map, ordinances, and minutes in office files

****If your proposed building project does not meet the requirements in the building district set forth above, you must apply for a variance. A separate variance application is available at the Fromberg Town Hall.**

After completing this application, submit the application and accompanying documentation to the Town Clerk at the Fromberg Town Hall. The clerk will forward the application to the Zoning Committee for their investigation and recommendation to the Town Council. At the next regularly scheduled council meeting (the council meets the second Thursday of each month), the council will make their decision on your zoning application.

The undersigned agrees that the information provided in this application is true and correct. The applicant understands that if any of the information is false, misleading or in error, this may be grounds for denial of the zoning permit.

Signed (applicant) Terry Feller
Printed Name Terry Feller

ACTION OF THE FROMBERG TOWN COUNCIL

Zoning Permit Application:

☐ Approved _____

☐ Approved with conditions: _____

☐ More information needed: _____

☐ Denied

Date this ____ day of _____, 20____.

Signed by _____

Fromberg Mayor

Approval of this Zoning Application will expire one year after approval date.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28

1
2
3
4
5
6
7
8
9
10
11
12



--- Existing wall on south side
—— proposed new wall

1 sq = 1 sq ft.

28' x 12' proposed
replaces existing screened porch

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A zoning permit is required for all construction, reconstruction, addition, relocation of a structure, change of land use, or erection of fence within the Town of Fromberg.

Name of Zoning Permit Applicant: David Klase
Applicant's address and telephone number: 301 3rd Ave 740-236-3591
Location of project: 301 3rd Ave Fromberg
Description of Building Project: Chicken Run added to chicken coops

Provide with application the following documentation:

- A legal and general description of the property lot upon which the building or accessory building is to be built.
- A map showing the dimensions, acreage and location of the property lot, include setbacks and building dimensions.
- A legal survey may be required if the setbacks are in question.

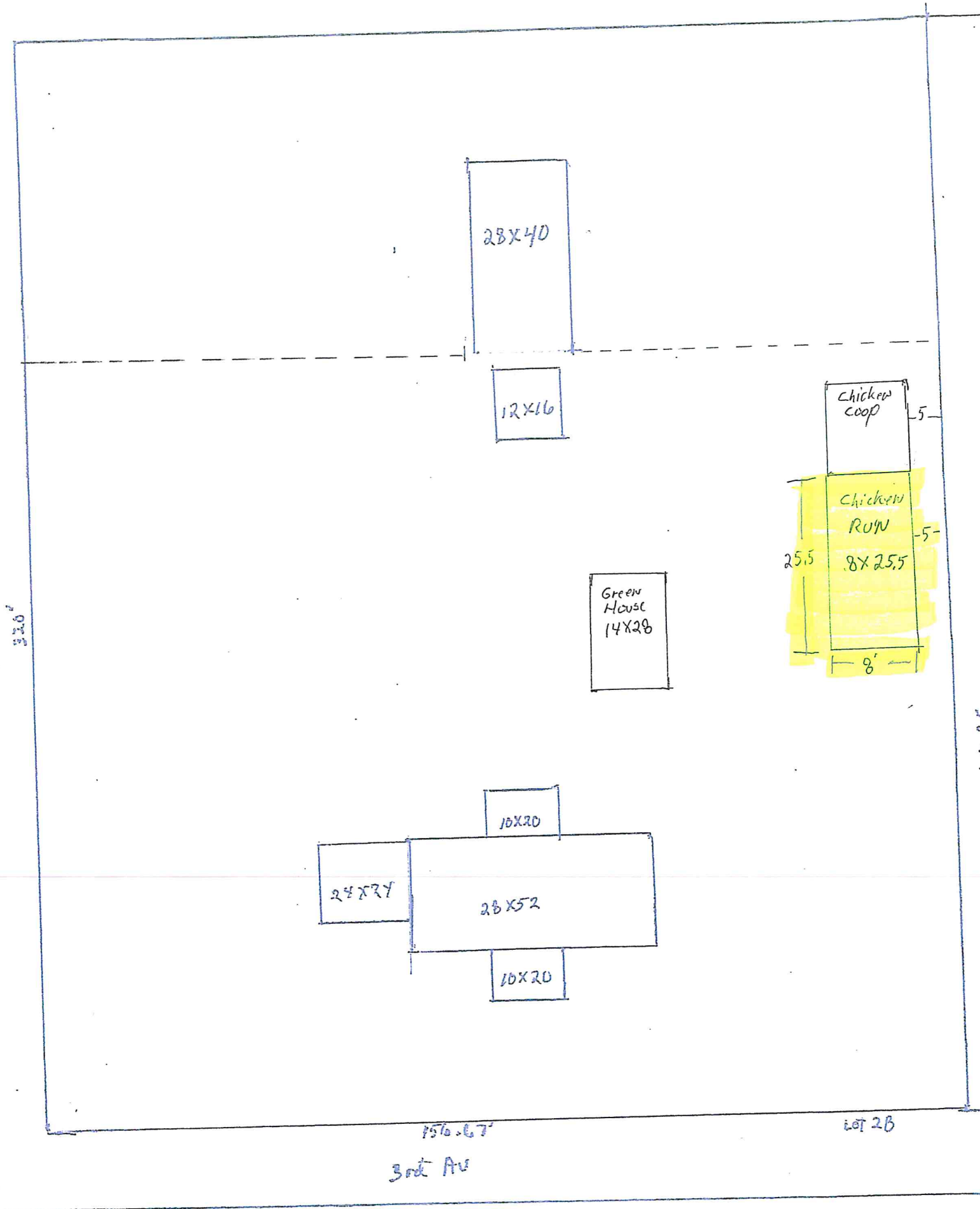
(check the box of the applicable building district)

☐ **Residential "A" District.**

- Uses (Single family dwellings) manufactured homes that are ten years old or newer and set up on a permanent foundation; schools, parks, recreation buildings, and country clubs; fire departments; churches or temples; and libraries [10-4-01].
- Building Area. No building with its accessory building shall be erected or altered, so as to occupy more than 45% of the area of a corner lot or more than 35% of the area of an interior lot [10-4-02].
- Rear Yards. (for new builds) Every building shall have a rear yard, depth of which shall not be less than 15' for lots less than 150' in depth and not less than 25' for lots 150' or greater in depth [10-4-03].
- Side Yards. (for new builds) Every lot shall have two side yards, each of which is not less than 6' in width. The sum of the widths of the two side yards shall in no case be less than 24% of the width of the lot [10-4-04].
- Height. No building shall exceed 35' in height [10-4-05].
- Set Back Line. No building shall be erected or altered so as to place its street wall nearer than 15' from the property line. No accessory building shall be erected nearer than 15' from the property line. Detached tool sheds shall be located not less than 6' from the side or rear property lines [Ord. 250]
- Restriction on Manufactured Homes. Manufactured homes may not be placed in "A" Residential unless it is newer than a ten year old multisectional model and is set up and skirted in one of the following ways: (1) placed on a permanent foundation; (2) individual pads with cinder blocks are used for supports; (3) coupled with uniform skirting, a dug-out style with cinder blocks for support, designed to lower the unit to ground level [10-4-07].

☐ **Residential "B" District.**

- Permitted Uses. Single-family mobile home dwellings manufactured on or prior to 15 years of age when located within mobile home parks or individual lots within a mobile home subdivision [1-05-03].
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- Lot coverage. A. The ground area occupied by the mobile home, attached storm shed, patio, storage building and off-street parking spaces shall not exceed 50% of the total area of the site (400 sq ft. added to actual area of the mobile home and the accessory buildings for the two required off-street parking spaces);



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Name of Zoning Permit Applicant: David Klase
Applicant's address and telephone number: 301 3rd Ave 740-236-3591
Location of project: 301 3rd Ave Fromberg
Description of Building Project: Privacy Fence, wood to match existing

Provide with application the following documentation:

- A legal and general description of the property lot upon which the building or accessory building is to be built.
- A map showing the dimensions, acreage and location of the property lot, include setbacks and building dimensions.
- A legal survey may be required if the setbacks are in question.

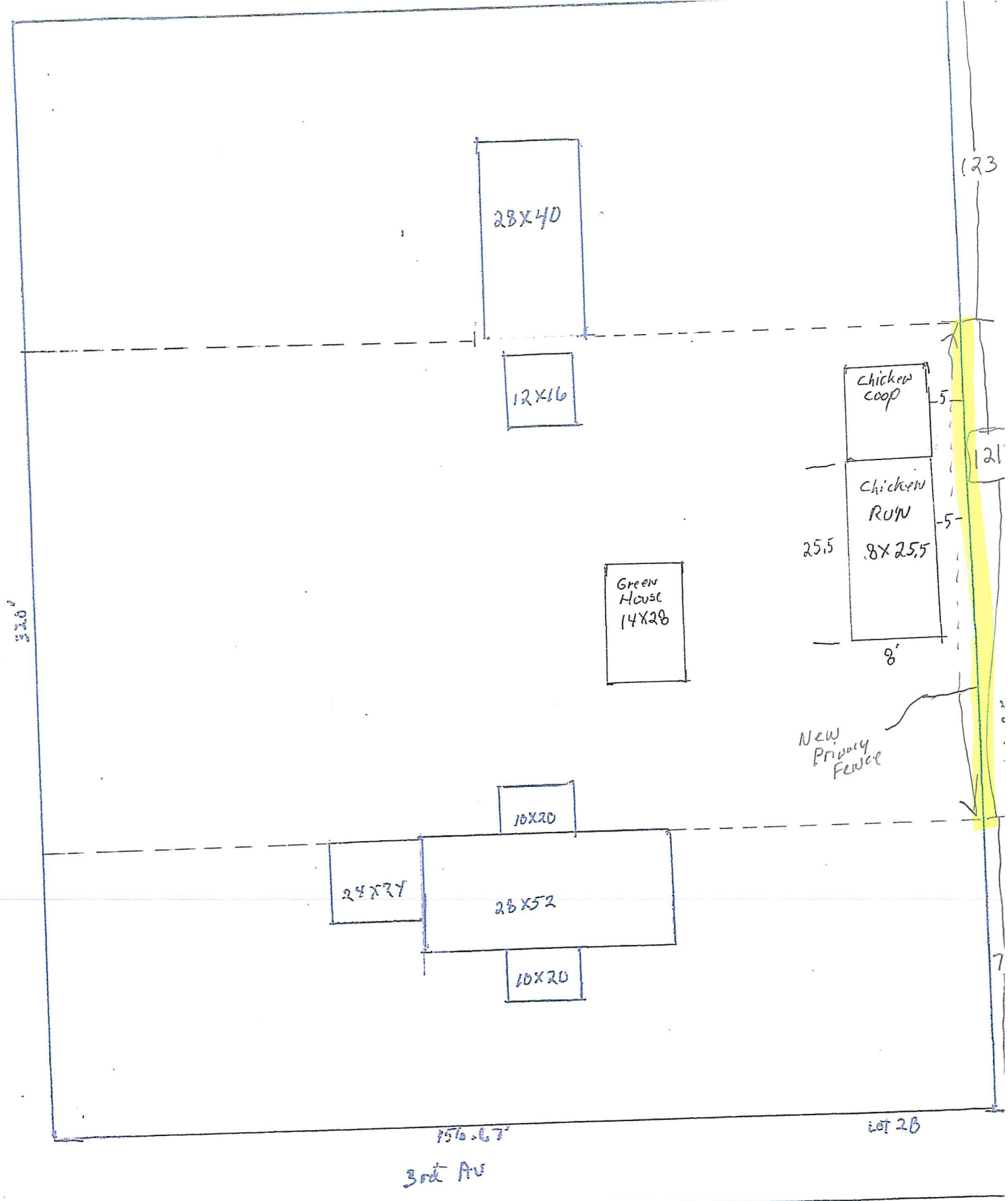
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- Lot coverage. A. The ground area occupied by the mobile home, attached storm shed, patio, storage building and off-street parking spaces shall not exceed 50% of the total area of the site (400 sq ft. added to actual area of the mobile home and the accessory buildings for the two required off-street parking spaces);



**THE LAW OFFICE OF
DENNISON A. BUTLER, PLLC**

P.O. Box 152
23 N. Broadway Ave., Suite 205
Red Lodge, MT 59068
Telephone: (406) 445-3238

June 3, 2025

From: Dennison A. Butler
To: Mayor/City Council
Privileged: No
Re: Stillwater Conservation District

Statement of Facts

After the June 2022 flood, the Carbon Conservation District was unable to apply as a sponsor for Emergency Watershed Protection (EWP) funding as it did not have a SAM number. As such, Carbon Conservation District requested Stillwater Conservation District to act as sponsor for the Carbon County EWP projects. Stillwater Conservation District agreed and was the sponsor for the Town of Fromberg's EWP project.

EWP projects are funded 75% by federal EWP funds, and 25% by local funds. Carbon County provided a portion of the match funding as (1) Fromberg did not have the ability to provide the matching funds, and (2) the project would protect a bridge Carbon County is required to maintain. The Natural Resources Conservation Service (NRCS) is a federal agency (part of the USDA) that oversees the EWP funding.

A Contract was entered into by and between Fromberg and Stillwater Conservation District concerning the EWP project.

The Project was Completed in October 2024.

On January 6, 2025, a letter was provided by the Stillwater Conservation District to the Fromberg landowners stating that:

"The Stillwater Conservation District will be contacting you in the early spring for permission to plant willow and dogwood trees along your streambank to further help with bank stabilization. We will do our best to help this vegetation flourish, but it will need your help. You are welcome to plant any trees you'd like, you do not need a permit to plant trees." *See Exhibit A.*

On February 7, 2025, the Town of Fromberg and the Stillwater Conservation District entered into the Operation & Maintenance (O&M) for EWP Project Town of Fromberg. *See Exhibit B.*

The O&M Agreement states:

“Continuing vegetation will be done as long as the landowners give permission to Stillwater CD to do so. If they do not allow us on site than we can provide them with cuttings in the early spring for the first 2 years. With the understanding that they will need to care for them as well.”

This is important as the O&M Agreement requires that:

“The riparian vegetation should be inspected at specified interval(s) to review vegetation survival rates and level of success. If the level of success of revegetation does not meet the Project specifications, the inspector shall inform the local Sponsor [Stillwater Conservation District] to coordinate any necessary maintenance activities. The specifications require a 50-percent increase in native perennial plant cover and bare ground reduction of 50-percent within two years of Project completion [October of 2024]. Maintenance activities may include replanting or re-seeding.”

The Dec 2024 As-Built indicate that 178 trees were planted in the fall of 2024 including, Golden Willow, Red Dogwood, Black Walnut, Common Chokecherry, Siberian Elm, Caragana, and Black Cottonwood. However, the As-Built indicates that there was still an additional 1,084 Willow Cuttings to be planted, 1,030 other Riparian trees to be planted, and an additional 194 upland plantings that needed planted as well.

From the O&M Agreement and the Stillwater Conservation District Letter, the Stillwater Conservation District was going to continue planting the Trees in the early spring of 2025, as long as the landowners gave permission for the Stillwater Conservation District to enter their property. If they did not allow the Stillwater Conservation District to enter their property, the District would provide cuttings in the early spring for the first 2 years. With the understanding that they will need to care for them as well.

However, an Additional Work Agreement was signed on September 25, 2024, in which the parties agreed that “The Town of Fromberg will be responsible for maintaining and the care of all riparian plants, shrubs, turf & native grasses, along with practicing weed control for the life of the project.”

In late 2024 and early 2025, the Carbon Conservation District and the Stillwater Conservation District had significant issues regarding an Armstrong Creek Project. A such, in or around March/April of 2025, the Carbon Conservation District issued a Cease and Desist Letter to the Stillwater Conservation District to refrain from activities outside the scope of its statutory authority to act within Carbon County.

The Carbon Conservation District stated that this Cease and Desist Letter does not apply to any EWP project they have already accepted. I.e. The Fromberg Project.

The Stillwater Conservation District has indicated that the Cease and Desist Letter did apply to the EWP project within Carbon County. I.e. The Fromberg Project.

The Stillwater Conservation District indicated that in completing this project, the District secured an additional state grant of \$36,000 to avoid an additional financial burden to the Town of Fromberg. Stillwater Conservation District contributed \$45,942.35 to ensure the project was completed, and an additional \$35,937.23 toward engineering and permits, an amount not included in the figures above.

However, in late 2024 and early 2025, the Stillwater Conservation District has indicated they have also been threatened with criminal charges if they enter into Carbon County and complete work therein. It was also conveyed that the Carbon Conservation District filed a criminal complaint against the head of the Stillwater Conservation District, which is currently being investigated by the Carbon County Sheriff's Office.

This culminated in the Carbon Conservation District filing an Application for a Temporary Restraining Order restricting Stillwater Conservation District from "administering, managing, or otherwise taking part in projects within [Carbon Conservation District's] territory, excluding Emergency Watershed Protection program projects"

On May 27, 2025, a Temporary Restraining Order was issued by the Court, that restricted Stillwater Conservation District from administering, managing, or otherwise taking part in projects within Carbon Conservation District's territory, "excluding Emergency Watershed Protection program projects". *See Exhibit C.*

On or about April 29, 2025, the Stillwater Conservation District requested that Fromberg pick up the trees in their care and plant the Trees listed above. The reason for the request appears to be based on a lack of resources of Stillwater Conservation District, and potentially based on the threatened criminal and legal action by the Carbon Conservation District.

On or about April 30, 2025, the Stillwater Conservation District was set to start selling the Trees that were for the Fromberg Project, as they had not yet been retrieved by a representative of Fromberg. This continues into May 14, 2025, in which the Stillwater Conservation District continued to reach out to the Town of Fromberg to have a representative of Fromberg pick up the remaining Trees and to plant said Trees.

It also appears, that the Town of Fromberg lacks the resources to plant the 2,000 or so Trees that are required under this EWP agreement.

Carbon Conservation District's position is that the Contract is clear that Stillwater Conservation District has the obligation to contact the Landowners, and if permission is given, to plant the 2,000 or so Trees.

Stillwater Conservation District's position is that they lack the resources to plant the trees in Fromberg, and have been threatened with legal action, criminal and civil, if they plant the trees in Fromberg.

Fromberg lacks the financial resources to plant all the trees in Fromberg.

The Contract does provide that Stillwater Conservation District was responsible for planting the trees in Fromberg along the river bank, if each landowner provided permission.

Natural Resources Conservation Service informed counsel that they have already closed out the Fromberg EWP project. As such, any remaining issues will be between Fromberg and Stillwater Conservation District. NRCS will not be involved.

Carbon County (NOT Carbon Conservation District), have indicated they would like to be kept aware of the situation, but have not determined whether they will get involved or not. However, they have provided funds, as the Trees will stabilize the bank and protect the bridge that they are required to maintain.

The Stillwater Conservation District indicated they have the Trees (for Bank Stabilization) and have been keeping the Trees alive and taking care of these plants. Stillwater Conservation District has indicated that they would like to help with planting the Trees, but are concerned with the Civil and Criminal cases, and lack the resources to plant the Trees.

All contractors involved in this project have been paid and are no longer involved.

Sincerely,

/s/ Dennison A. Butler

Dennison A. Butler,
City Attorney for the
Town of Fromberg

dennisonabutler@gmail.com

7/1/2025 1:53 PM

RE: Addendum to Interlocal Agreement

To Town Clerk <clerk@fromberg-mt.com>

Dear Michele:

The City council will have to weight what the Stillwater Conservation District is willing to do v. what they would be required to do after a Court action against the cost to get to that point.

This will likely be a large issue.

Sincerely,

Dennison A. Butler
Attorney-at-Law
P.O. Box 152
23 N. Broadway, Suite 205
Red Lodge, MT 59068
Phone: (406) 366-4826

From: Town Clerk <clerk@fromberg-mt.com>
Sent: Tuesday, July 1, 2025 12:23 PM
To: dennisonabutler@gmail.com
Subject: RE: Addendum to Interlocal Agreement

It sounds like it will be up to the Town to get the trees planted with possible funds available from the County? Was topsoil addressed anywhere in the documentation? I know this is a big concern for Mike Ventling as his was taken and topsoil should be supplied for the trees and shrubs to survive.

Michele Auch
Town Clerk / Treasurer
www.fromberg-mt.com
406-668-7383

On 07/01/2025 10:20 AM MDT dennisonabutler@gmail.com wrote:

Dear Michele:

Please find attached to add to the packet.

You can also read it through if you want and let me know if there are any problems.

RESOLUTION NO. 543

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA
TO SET THE MILL LEVY FOR THE 2025-2026 FISCAL YEAR BUDGET**

WHEREAS, the market value and taxable valuation for the 2025-2026 fiscal year are as follows:

Total Market Value	\$45,351,484
Total Taxable Value	\$427,468
Taxable Value of Newly Taxable Property	\$10,423

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Fromberg, MT has set the tax levy for the 2024-2025 Fiscal Year Budget to be as follows:

General Fund	152.87 Mills
Rural Fire Voted Mills	18.40 Mills

Maximum Mills Allowed	171.27 Mills
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For a total mill levy based on a taxable value of \$427.468 per mill for a total tax collection of \$65,347.03.

DULY passed and adopted at the Regular Meeting of the Fromberg Town Council this 14th day of August 2025. This Resolution shall become effective as of July 1, 2025.

THE TOWN OF FROMBERG, MONTANA

Terry Feller, Mayor

ATTEST:

Michele Auch, Town Clerk / Treasurer



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Carbon County

City of Fromberg

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

1. 2025 Total Market Value ¹	\$	45,351,484
2. 2025 Total Taxable Value ²	\$	427,468
3. 2025 Taxable Value of Newly Taxable Property	\$	10,423
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	427,468
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-
6. 2025 Tax Loss from HB212	\$	-
7. TIF Districts		

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

Total Incremental Value \$ -

Preparer Kristin Vietti

Date 7/28/2025

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

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	\$	-

Note

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.

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2026

Town of Fromberg

	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> <i>Year's form Line 17)</i>	(from Prior \$ 62,435	\$ 62,435
Add: Current year inflation adjustment @ 2.11%		\$ 1,317
Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) <i>(from Prior Year's form Line 20)- (enter as negative)</i>		\$ -
Adjusted ad valorem tax revenue		\$ 63,752
ENTERING TAXABLE VALUES		
Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 427,468	\$ 427,468
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 <i>(enter as negative)</i>		\$ -
Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 427,468
Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable</i> <i>Valuation Information</i> form, line # 3 <i>(enter as negative)</i>	\$ (10,423)	\$ (10,423)
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 <i>(enter as negative)</i>		\$ -
Adjusted Taxable value per mill		\$ 417,045
CURRENT YEAR calculated mill levy		152.87
CURRENT YEAR calculated ad valorem tax revenue		\$ 65,347
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
Enter total number of carry forward mills from prior year <i>(from Prior Year's form Line 22)</i>	0.00	0.00
Total current year authorized mill levy, including Prior Years' carry forward mills		152.87
Total current year authorized ad valorem tax revenue assessment		\$ 65,347
CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
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.)	152.87	152.87
Total ad valorem tax revenue actually assessed in current year		\$ 65,347
RECAPITULATION OF ACTUAL:		

Ad valorem tax revenue actually assessed	\$	63,754
Ad valorem tax revenue actually assessed for newly taxable property	\$	1,593
Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$	-
Total ad valorem tax revenue actually assessed in current year	\$	65,347
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



Certified Public Accountants / Government Audit Specialists

P.O. Box 1957

Kalispell, MT 59903-1957

(406) 756-6879

Proposal for Professional Audit Services

Submitted to:

Town of Fromberg

Submitted by:

Jonathan Mahrt, CPA

Managing Partner, Nexus CPA Group, PLLC

(406) 461-9602

Date of Submission:

July 30, 2025

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EXECUTIVE SUMMARY

Nexus CPA Group is pleased to submit this proposal to provide independent audit services to Town of Fromberg for the fiscal year ending June 30, 2025. Nexus CPA Group is proud to carry forward the legacy of Denning, Downey, & Associates, CPAs, a respected firm founded in 1994. With over 30 years of experience serving Montana's cities, counties, school districts, and special districts, we understand the responsibilities, regulatory requirements, and public trust placed on your organization.

Our firm is committed to delivering more than just an audit. We focus on building long-term, collaborative relationships with our clients, providing clear communication, proactive support, and dependable expertise in governmental accounting and reporting. We know that your staff is busy, so we strive to make the audit process efficient, respectful of your time, and as smooth as possible.

This proposal outlines our understanding of your needs, our qualifications, and a tailored approach designed to deliver a high-quality audit that meets all applicable standards and deadlines. Our audit will be conducted in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), and the Uniform Guidance (if applicable), and will include all required financial reporting and communication with those charged with governance.

We believe Nexus CPA Group is uniquely positioned to serve Town of Fromberg due to:

- Our specialization in local government audits throughout Montana
- A dedicated team with deep knowledge of GASB standards and compliance requirements
- A proven track record of timely, thorough audits that result in clear, actionable insights

We welcome the opportunity to serve as your audit partner and look forward to the chance to work together in support of your continued accountability and financial stewardship.

Sincerely,

Jonathan Mahrt, CPA
Managing Partner, Nexus CPA Group



ABOUT NEXUS CPA GROUP

Nexus CPA Group is a Montana-based firm specializing in auditing and consulting services for local governments and special districts. We are proud to continue the legacy of Denning, Downey & Associates, CPAs — a firm with over 30 years of trusted service to Montana's public sector. Our deep roots in this work have shaped a team that understands not only the technical requirements of government auditing, but also the importance of relationships, responsiveness, and local insight.

We serve a broad range of governmental entities, including:

- Cities and towns
- Counties
- School districts
- Special districts (e.g., fire, irrigation, water & sewer)

The accounting needs of Montana's local governments make up 100% of our business.

At Nexus CPA Group, we don't view audits as transactional. We approach each engagement as a partnership — one where our role is to provide clarity, confidence, and support to the governing board and staff. Our team is trained specifically in governmental accounting and auditing standards (GASB, GAAS, Uniform Guidance), and we maintain a culture of continuous learning to stay current with evolving regulations and best practices.

Our Core Values

1. Integrity: Trust in Every Action

We believe integrity is the foundation of trust. It means doing the right thing—even when it's difficult or unseen. Our words align with our actions, and we hold ourselves accountable to the highest ethical standards in every decision we make.

2. Duty: Show up, give your best, and complete the mission.

We take responsibility seriously. Duty is more than obligation—it's a commitment to serve, to follow through, and to put the greater good ahead of personal convenience. It's about showing up, staying engaged, and finishing what we start.



3. Grit: Never give up; see things through to the end.

Challenges are part of every worthwhile endeavor, and grit is what gets us through. We embrace perseverance, resilience, and mental toughness in the face of adversity. Grit means pushing forward, learning from setbacks, and refusing to give up.

4. Unity: Stand together, succeed together.

We are stronger together. Unity means fostering trust, collaboration, and mutual respect. We support one another, celebrate shared success, and face obstacles as a team. Our strength lies in what we accomplish together—not alone.

5. Compassion: Lead with empathy and act with care

People matter. Compassion calls us to listen, to understand, and to lead with empathy. We treat others with kindness and dignity, and we seek to make a positive difference in the lives of those we serve and work alongside.

6. Merit: Earned respect through effort and excellence.

We believe trust is earned and reputation is built through consistent action and the quality of our work. Our clients deserve service that is thoughtful, competent, and excellent—every time. We hold ourselves to these standards in all that we do.

Summary of organization

Position	# of Staff
Managing Partner	1
Audit Senior	1
Staff Auditors	4
Paraprofessional staff	1
Administrative staff	2

Why Clients Choose Nexus

- Specialized expertise in Montana governmental audits
- Consistently on-time and efficient audit delivery
- Hands-on partner involvement in all phases of the engagement
- Respect for your time and operations during fieldwork

Our goal is to make the audit process smooth, informative, and value-driven. Whether you are navigating compliance challenges, managing federal grants, or preparing for major changes under GASB, we bring the experience and insight to help you succeed.



KEY MEMBERS OF THE TEAM

At Nexus CPA Group, we believe the success of any audit engagement depends on the experience, expertise, and accessibility of the team assigned. We are proud to offer a team of professionals who specialize in governmental auditing and are committed to delivering a high-quality, efficient, and supportive audit process.

Each engagement is staffed with experienced personnel at all levels to ensure thorough planning, smooth fieldwork, and effective communication from start to finish. Below is a list of the key members of team:

Managing Partner

Jonathan Mahrt, CPA

Jonathan will oversee the entire audit engagement, ensuring all work meets professional standards, deadlines, and your expectations. With over 11 years of governmental audit experience, he is actively involved in planning, reviewing audit results, and communicating directly with your board and management team.

Jonathan joined Denning, Downey & Associates, CPA's, P.C. in 2014. He is a member of the Montana Society of CPA's, the American Institute of Certified Public Accountants (AICPA), and the Association of Certified Fraud Examiners (ACFE). Since joining the firm, he has accumulated more than 28,000 hours of governmental audit and consulting experience.

Senior Auditors

Our audit seniors supervise and lead onsite or remote fieldwork, coordinate day-to-day activities with your staff, and manage testing procedures. They bring expertise in government accounting standards (GASB) and Uniform Guidance audits, ensuring compliance while identifying opportunities for process improvements.

The audit seniors include **Angela Holmes**

Angela Holmes is a 2011 graduate of the University of Phoenix. Before joining Denning, Downey & Associates, Angela worked as a compliance officer. In addition to managing audit projects, she has significant experience with year-end closing assistance and financial statement preparation. Angela has been with the firm for over 8 years and has accumulated more than 17,000 hours of governmental audit and consulting experience.



Staff Auditors

Our staff auditors assist with audit fieldwork, sampling, and analytical procedures. As trained governmental audit professionals, they provide support under the direct supervision of senior staff.

The staff auditors include Maggie Scotti-Belli, Sari Palmatier-Paap, John Warren, and Andrew Kruzich.

Commitment to Continuity

We recognize that continuity of audit personnel is critical to an efficient and productive engagement. Nexus CPA Group makes every effort to maintain a consistent team throughout the term of our relationship, minimizing the need for retraining and preserving institutional knowledge year over year.



UNDERSTANDING YOUR NEEDS

At Nexus CPA Group, we understand that Town of Fromberg faces a unique set of challenges when it comes to financial management, transparency, and compliance with state and federal regulations. Our deep experience working with local governments across Montana positions us to offer valuable insight and specialized expertise that is tailored to your needs.

Key Considerations for Town of Fromberg

1. Governmental Compliance Requirements

We recognize the importance of adhering to the stringent accounting standards set forth by the Governmental Accounting Standards Board (GASB) and other regulatory bodies. Our audit will ensure that your financial statements comply with the latest accounting principles, including GASB's evolving standards. Additionally, we will provide assistance in meeting the requirements for Single Audits and Uniform Guidance, ensuring compliance with federal funding regulations if applicable.

2. Timely Reporting and Accountability

We understand the pressures of meeting the rigorous reporting deadlines required for local governments. Nexus CPA Group is committed to delivering your audit results on time, allowing your board and management team to make timely and informed decisions. Our efficient audit process ensures that we work closely with your staff to minimize disruptions while maintaining high standards of quality and accuracy.

3. Transparency and Public Trust

As a public entity, Town of Fromberg has a responsibility to maintain the trust of the community, elected officials, and other stakeholders. Our audit process is designed to be transparent, offering clear communication throughout the engagement. We will provide actionable insights that go beyond the numbers to support good governance, accountability, and financial transparency.



4. Complexity of Fund Accounting and Reporting

Local governments often manage multiple funds, including general funds, special revenue funds, capital project funds, and proprietary funds. Understanding the complexity of this fund structure is critical to producing an accurate and compliant audit. Nexus CPA Group has deep expertise in fund accounting and will ensure that all fund balances, revenues, and expenditures are appropriately categorized and presented.

5. Continued Support After the Audit

Our work doesn't stop once the audit report is finalized. We offer ongoing support to ensure that you are well-equipped to implement any recommendations, address potential deficiencies, and continue improving internal controls and financial management practices.

Customized Approach to Your Needs

By understanding the unique regulatory and operational needs of Town of Fromberg, Nexus CPA Group will tailor our audit approach to meet your specific challenges. Whether it's navigating new state or federal compliance requirements, improving internal processes, or enhancing financial reporting, we are here to guide you every step of the way.



OUR APPROACH

At Nexus CPA Group, we believe that a successful audit is built on a strong foundation of thorough planning, clear communication, and consistent, proactive execution. Our approach is designed to provide Town of Fromberg with a comprehensive, transparent, and high-quality audit that meets all applicable standards and deadlines, while minimizing disruptions to your operations.

Independence:

We require that all professional staff members be familiar with, and adhere to, the independence rules, regulations, interpretations, and rulings of the AICPA, the State of Montana Board of Public Accountants, and the U.S. General Accounting Office. Each member of our staff is independent of your entity, and each individual assigned to the audit will sign an independence representation for the engagement.

Conflict of interest:

Nexus CPA Group is aware of and complies with the independence rules of the AICPA, State Board of Accountancy and the U.S. General Accounting Office regarding possible conflicts of interest.

Strengths:

The strength of our firm lies in our overall auditing expertise. Individually and collectively, we have a strong understanding of internal control, both conceptually and the practical aspects; of audit procedures and techniques; of federal program audit requirements; and of state legal compliance requirements. We have a thorough audit review process starting with the assignment of an owner as "In-Charge" of every client. The "In-Charge" ensures that all appropriate audit procedures are performed, the work is complete, and all conclusions are proper. Upon completion of the field work, an overall audit review and technical review of the audit report is performed by our in-house "audit reviewer." The audit reviewer is responsible for informing all audit staff of potential deficiencies in the work performed.



Audit Philosophy:

Our firm is committed to conducting audits of the highest quality in the most efficient and effective manner possible. Efficiency and effectiveness is gained through extensive experience with similar entities and an organized planning process specifically designed to each individual audit. We are committed to providing technical assistance on an on-going basis. Although we define and utilize the concept of materiality in conducting our audits, we also firmly believe that the internal control work should include all cash collection areas, regardless of the amount collected and some testing should be performed in these areas. Nexus CPA Group philosophy that audits should be conducted in a friendly, helpful, but completely objective and professional manner has helped us to establish an excellent reputation in our field of expertise. Each audit requires a different approach dependent on our risk assessment and planning process including our assessment of internal controls and compliance requirements relevant to the entity being audited.

Relate and Interact:

We will establish a professional, friendly, and courteous relationship with your administration and employees. Because of our many years of experience and individual personalities, we will conduct the audit with the least disruption possible to your employees. You will be kept informed on the audit progress and timely informed on any problem or potential problem areas of the audit. All audit findings will be reviewed and explained to the appropriate individuals.

Communication:

It is our philosophy to communicate fully with appropriate client personnel at the proper time as the audit progresses. We encourage full discussion of sensitive and complex issues in order to resolve all audit issues. The findings and recommendations, if any, that may be included in the various auditors' reports, including the management letter, will be constructive in nature, intended to be helpful, and informative.

Use of Sampling:

We utilize random, systematic, judgmental, stratified and statistical sampling methods. The type of sample used depends on the population tested and related audit risk.



Use of Analytical Procedures:

We utilize analytical procedures during the early planning stages of the audit in an effort to help focus our substantive procedures. During the substantive stage of the audit to help support amounts reported on the financial statements and during the closing of the audit to look at transactions that occurred after the date of the audit report that may have an effect of the audit.

Risk-based Auditing:

Our audits are conducted using a **risk-based approach**. Risk-based auditing offers significant advantages over traditional checklist-based auditing. Most importantly, it focuses on identifying and addressing areas with a higher risk of material misstatement, rather than relying on a checklist that may not capture all potential issues.

Throughout the audit process, identified risks are continually assessed and summarized. Related or similar risks are grouped together, and tailored audit procedures are designed specifically to address all potentially high-risk areas. This targeted approach allows us to deliver a more effective, efficient, and meaningful audit.

Management Representation Letter:

At the end of the engagement, management is requested to prepare a representation letter and address it to the auditor. If questions arise about anything in the content of the letter, management and the audit firm must first resolve the issues prior to report issuance.

Exit Conference Presentation:

At the end of the engagement, we will perform several exit conferences. The first, an informal conference will be held only with management of the Town of Fromberg. At this conference we will go over all the recommendations given both written and oral. At the formal exit we will go over the report and all written comments. We encourage questions and open communication at both meetings.

Sharing information:

We utilize both the State Portal as well as other services such as ShareFile for sharing information.



Strategy for the Future:

The base of our practice is, and will continue to be, in auditing and consulting of Montana local governments. We keep on top of emerging local government and auditing issues by subscribing to the appropriate reference material and by maintaining a complete library. In the past three years we have kept our clients current by providing annual update seminars.

Staff training and Continuing Professional Education (CPE):

Nexus CPA Group is committed to providing training for all staff in order to maintain the highest quality of audit possible.

Governmental Auditing Standards requires all staff to have at least 24 hours of CPE related to government accounting every two years.

Our firm requires that all professional staff have at least 80 hours of governmental CPE every two years. In addition, we require that all non-professional staff have at least 24 hours of governmental CPE annually.

A complete listing of courses taken by the shareholders of the firm is available upon request.



CLIENT SERVICE PHILOSOPHY

At Nexus CPA Group, we are committed to building long-term, trust-based relationships with our clients. Our client service philosophy is centered on understanding your unique needs, providing timely and actionable insights, and offering continuous support throughout the audit process and beyond.

Our Core Client Service Principles

1. Accessibility & Responsiveness

We understand that timely communication is critical to the success of every audit. Our team is accessible and responsive, ensuring that you can reach us whenever you need assistance. We make it a priority to answer your questions promptly and keep you informed throughout every stage of the audit process.

2. Collaboration & Partnership

We don't see our role as just auditors; we see ourselves as partners in your success. We work closely with your finance team, providing guidance, answering questions, and addressing challenges as they arise. Our collaborative approach ensures that the audit process is as smooth and efficient as possible.

3. Transparency & Integrity

We operate with the highest level of transparency and integrity. Our goal is to provide you with an audit that not only meets professional standards but is also clear and understandable. If any issues arise during the audit, we will communicate them immediately and work with you to find practical solutions.

4. Customized Service & Flexibility

Every client is unique, and we understand that one-size-fits-all solutions don't always work in the government sector. We tailor our audit approach to meet the specific



needs and challenges of your organization, ensuring that we address the areas most critical to your financial health and compliance needs.

5. Continuous Improvement

Our service doesn't stop when the audit is complete. We provide post-audit support and guidance to help you implement recommendations, enhance internal controls, and improve your financial management processes. We aim to be a trusted advisor, not just during the audit, but for the long term.

6. Commitment to Excellence

We are dedicated to delivering the highest level of service to every client. Our team strives for excellence in every aspect of our work, from meticulous audit procedures to clear and actionable reporting. We continually improve our skills and knowledge to provide you with the most up-to-date and effective services.

Our Promise to You

- We will listen carefully to your needs and respond with solutions that work for your unique circumstances.
- We will provide timely, clear, and actionable information to help you make informed decisions.
- We will work alongside you to address challenges, identify opportunities, and ensure financial accountability and transparency.

By focusing on open communication, responsive service, and continuous support, we ensure that Nexus CPA Group is a trusted partner in your financial management and governance.



FEES AND DELIVERABLES

At Nexus CPA Group, we strive to provide high-quality audit services at a competitive price. Our fee structure is designed to reflect the complexity of the audit, the level of expertise required, and the time commitment needed to meet your specific needs. We are committed to transparency, ensuring there are no hidden fees or surprises.

Proposed Fees

Our fees are based on the scope of the audit, the size of your organization, and the complexity of your financial reporting requirements. Below are the fee breakdowns for the audit of Town of Fromberg for the fiscal year ending July 1, 2024 through June 30, 2025:

Service	Fiscal Year End	Fee
Financial Statement and Single Audit	June 30, 2025	\$ 25,000

Travel and Miscellaneous Expenses:

Billed at cost (if applicable).

Note: The fees outlined above are based on our initial understanding of your needs and the scope of the audit. If there are significant changes to the scope of the audit (e.g., inclusion of a component unit) or additional services become necessary, we will notify you in advance and discuss any adjustments to the fees accordingly.

Additional Services

Montana local governments often require additional services that fall outside of the scope of an audit or other assurance engagements. These services, referred to as **non-attest services**, may include, but are not limited to, the preparation of GASB 34-compliant financial statements, assistance with year-end closing procedures, and other consulting support related to financial reporting.

In accordance with Government Auditing Standards, Town of Fromberg must designate an individual with suitable skills, knowledge, and experience to oversee and assume responsibility for these non-attest services. Nexus CPA Group will work closely with your designated individual to ensure that these services are performed in a manner that maintains the integrity of the audit process and complies with all relevant ethical standards.



Non-attest services are provided under a separate fee arrangement and are not included in the base audit fee. A detailed summary of the proposed non-attest services and associated fees is included in the appendices of this proposal for your reference.

Our performance of non-attest services will not impair our independence as auditors, as we do not assume management responsibilities or make management decisions on behalf of Town of Fromberg.

Affirmations

- Nexus CPA Group, PLLC has the skills, experience, and staffing necessary to complete your audit within the required timeframe
- Our firm is licensed by the State of Montana, listed on the roster of qualified auditors, and is a member of the AICPA Government Audit Quality Center.
- We will comply with all applicable state statutes during the performance of your audit.
- We have no ethics violations or disciplinary actions filed against us with either the Montana Board of Public Accountants or the AICPA.
- All of our professional staff are current with their continuing professional education requirements.
- Our firm maintains full independence from your government.
- We carry \$2 million in professional liability insurance coverage.
- We will report immediately to your governing board upon discovery of any illegal acts or irregularities (fraud).
- All working paper files remain the property of Nexus CPA Group, PLLC. Working papers will be retained for a minimum of three years, in accordance with professional standards.



Our Audit Requirements

- We believe in full transparency throughout the audit process. Therefore, all exit meetings (preliminary and final) must include at least one member of your governing board.
- To ensure consistency with our staffing and audit schedule, we require all engagements to be under a three-year audit contract.
- If your organization is preparing its own GASB 34 financial statements and footnotes, a final version must be provided prior to the commencement of audit fieldwork. A minimum of 45 days is required to complete the audit after receipt of the final financial statements and footnotes to ensure a quality audit.
- Due to ongoing staffing challenges, it is critical that your team submits all requested audit information by the agreed-upon deadlines. Failure to meet these deadlines may result in: (1) A delay in the issuance of your audit, (2) Additional audit fees, or (3) Cancellation of the audit contract.
- If your government seeks the Certificate of Achievement for Excellence in Financial Reporting through GFOA, we are happy to assist by answering technical questions. However, it remains your responsibility to ensure the financial report fully complies with GFOA Certificate of Excellence requirements.

Deliverables

Upon completion of the audit, Nexus CPA Group will provide the following deliverables:

1. Audit Reports

- A complete set of financial statements for the fiscal year ending June 30, 2025, prepared in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.
- A Single Audit Report (if applicable), including findings and recommendations related to federal grants and compliance.



2. Audit Findings and Recommendations

- A comprehensive summary of any audit findings, including compliance issues or areas for operational improvement.
- Specific recommendations to enhance your financial reporting processes or internal controls, based on the audit results.

3. Final Presentation

- An exit to at least one member of the governing body and management summarizing the audit results and addressing any questions or concerns. This presentation will provide key insights and recommendations for the future.

4. Post-Audit Support

- Ongoing consultation to answer any questions that arise from the audit process, assist with implementing recommended changes, and support your team with financial planning or policy development as needed.

Payment Terms

Billing Frequency: Payments for the audit engagement will be billed periodically based on work in progress, with the final payment due upon delivery of the completed audit report. Any additional expenses incurred during the engagement will be included on the progress invoices as they arise.

Fee Adjustments

If unforeseen circumstances arise that significantly change the scope of work, we will promptly discuss the matter with you before proceeding. Any additional services beyond the original scope will be billed separately at our standard hourly rates, as agreed upon in advance.



AUDIT TIMELINE

At Nexus CPA Group, we understand the importance of completing the audit efficiently and within the required timeframes. To begin the audit process, we will request the necessary information from Town of Fromberg, typically in July or August following the fiscal year-end. Once we have received the required materials, we will assign a dedicated audit team to initiate the audit.

Based on the state defined deadlines, the audit team will schedule the engagement and communicate the timeframe for each phase, including planning, fieldwork, and the final report issuance. We aim to ensure that all steps are completed within the established timeline, providing you with clear expectations throughout.

To guarantee a thorough and high-quality audit, we require a minimum of 45 days to complete the audit, starting from the time we develop an understanding of Town of Fromberg's operations and financial processes during the initial planning phase. This timeline includes everything from planning and fieldwork to the finalization and issuance of the audit report.

Throughout the process, we will maintain regular communication with Town of Fromberg to keep the audit on track and ensure that all deadlines for delivering the final audit report are met.

If Town of Fromberg would like more specifics on the timeframe, please reach out to Jonathan Mahrt, CPA, Managing Partner, for further details.

Flexibility in Timing

We understand that certain events or unforeseen circumstances may impact the timeline. Should any changes arise, we will work with you to adjust the schedule accordingly to ensure that all deliverables are met in a timely manner.



RELEVANT EXPERIENCE

At Nexus CPA Group, we have over 30 years of experience working with Montana's local governments, including cities, counties, school districts, and special districts. Our extensive background in governmental audits allows us to deliver tailored solutions that meet the unique challenges of the public sector.

We are proud to continue the legacy of Denning, Downey & Associates, CPAs, a firm that has served Montana's public sector for over three decades. Our deep understanding of the regulatory requirements, funding structures, and reporting standards that Montana local governments face positions us to provide invaluable support in ensuring compliance and financial integrity.

For the fiscal year 2024, our team will successfully complete 115 audits for a broad range of government entities, broken down as follows:

Financial Statement and Single Audits:

Government Type	Audits
County	23
School District	28
City/Town	11
Other Special Districts	4
Total	65

Financial Statement Audits:

Government Type	Audits
County	3
School District	23
City/Town	12
Other Special Districts	12
Total	50

Each engagement is approached with a commitment to understanding the specific needs and nuances of the client, ensuring that all audits are completed efficiently, on time, and in full compliance with Governmental Auditing Standards (GAS).

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Kalispell, MT 59903

We have built a reputation for our reliability, technical expertise, and ability to foster positive, collaborative relationships with local government leaders and staff. Our experience, combined with our commitment to personalized service, makes us uniquely qualified to meet the audit needs of Town of Fromberg.



APPENDICES

Appendix A: Peer Review Plan

As part of our commitment to maintaining the highest standards of quality and professionalism, Nexus CPA Group is currently in the process of transitioning from the prior peer review system used by Denning, Downey & Associates, CPAs. Given the change in firm structure, the previous peer review does not apply to our current practice.

To ensure compliance with professional standards, we will contract an independent peer review service, with the expected completion of this review scheduled by **December 31st, 2026**. This timeline aligns with the requirements set forth by our professional standards for peer reviews and will ensure that we maintain the highest level of audit quality and integrity.

In the interim, we continue to operate under the same robust **quality control system** that was established by Denning, Downey & Associates. Additionally, we are actively updating our system to comply with the new **Quality Management System (QMS)** standards, which reflect the evolving needs of our industry and regulatory environment.

This ongoing commitment to quality assurance is integral to the services we provide and reinforces our dedication to upholding the integrity of our audit work.

Appendix B: Relevant Experience

The following is a list of clients for whom we have completed audit engagements during the most recent fiscal year. We encourage you to reach out to any of these entities for a reference regarding the quality of our work, professionalism, and service approach.

Counties

Beaverhead County	Garfield County	Pondera County
Blaine County	Judith Basin County	Powder River County
Broadwater County	Lake County	Powell County
Carter County	Liberty County	Richland County
Chouteau County	Lincoln County	Sanders County
Dawson County	Madison County	Sheridan County
Fergus County	Musselshell County	Toole County
Flathead County	Phillips County	Treasure County



Cities and Towns

City of Baker
City of Belgrade
Town of Broadus
Town of Culberson
Town of Darby
Town of Eureka
City of Glendive
City of Hardin

City of Libby
Town of Manhattan
Town of Plains
City of Polson
Town of Sheridan
City of Sidney
Town of Stanford
Town of Stevensville

Town of Terry
City of Townsend
Town of Twin Bridges
Town of Virginia City
City of Whitefish

School Districts

Amsterdam School District
Arlee School District
Belfry School District
Belgrade School District
Bigfork School District
Bitterroot Valley Coop
Bridger School District
Cayuse Prairie School District
Centerville School District
Columbia Falls School District
Darby School District
Deer Park School District
Dodson School District
Eureka School District
Evergreen School District
Fair-Mont Egan School District
Flathead County Coop
Fortune School District
Frazer School District
Gallatin Gateway School District
Glendive School District
Havre School District
Helena Flats School District
Hot Springs School District

Jordan School District
Kila School District
Laural School District
Libby School District
Livingston School District
Lone Rock School District
Polson School District
Ramsay School District
Rocky Boy School District
Ronan School District
Seeley Lake School District
Somers School District
Stevensville School District
Target Range School District
Thompson Falls School District
Three Forks School District
Townsend School District
Trout Creek School District
Troy School District
Upper West Shore School District
Vaughn School District
West Valley School District
Whitefish School District
Wolf Point School District

We are proud of the long-standing relationships we have built with Montana's local governments and are confident that our clients will speak to our commitment to excellence and responsive service.



Appendix C: Non-Attest Services and Related Fees

This appendix lists the additional non-attest services that Nexus CPA Group offers, which are separate from the audit work but may be needed for full financial reporting or compliance.

Service	FY2025
Footnotes	No Charge
Data Collection Form	\$ 1,200
Preparation of Schedule of Expenditures of Federal Awards	\$ 3,000
Preparation of GASB 34 Financials	\$ 3,000
Notes/Adjustments for Pensions GASB 68	\$ 1,500
Alternate Measurement Method Calculation GASB 75 (OPEB)	\$ 1,500
Cash Flow Statement preparation (per statement)	\$ 2,400
Consulting (per hour)	\$ 325/hour

Appendix D: Other Relevant Documentation

This appendix includes documentation demonstrating Nexus CPA Group's qualifications and compliance with professional and legal requirements. These documents ensure that our firm meets the standards necessary to serve Montana's local governments responsibly and professionally.

The following items are available upon request or can be provided as part of contract finalization:

- **Professional Liability Insurance** – Certificate of insurance showing current coverage for audit and assurance services.

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- **Workers' Compensation and General Liability Insurance** – Documentation of required coverage in accordance with Montana law.
- **Peer Review Letter (when available)** – As noted in Appendix A, Nexus CPA Group will complete a peer review by December 31, 2026, per professional standards.
- **Staff CPA Licenses** – Current CPA licenses for key engagement personnel.
- **Continuing Professional Education (CPE)** – Confirmation that all team members meet required CPE hours in governmental accounting and auditing.
- **Montana CPA Firm License** – Proof of active licensure with the Montana Board of Public Accountants (see below).

	State of Montana Employment Standards Division Board of Public Accountants	This certificate verifies licensure as: FIRM
	PAC-FIRM-LIC-55762 Status: Active Expires: 12/31/2025	
NEXUS CPA GROUP, PLLC 1740 HWY 93 S P.O. BOX 1957 KALISPELL, MT 59903		 Montana Department of LABOR & INDUSTRY RENEW OR VERIFY YOUR LICENSE AT: https://ebiz.mt.gov/pol

FERGUSON WATERWORKS #2006
465 MOORE LANE
BILLINGS, MT 59101-0006

PH: 406-655-0010 FAX: 406-655-0030
R NO. REQUIRED DATE SHIP WHS. SELL WHS.

22792	08/22/25	2006	2006
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ORDER NO.	CUSTOMER ALPHA	CONTRACT NO.
57	FROMBERG	

ORDER DATE	07/22/25
ORDERED BY	ROMEO

INSTRUCTIONS

CASH SALES ORDER *** COD ***

CLW	006
TAG P.O. NO.	

```
ACCEPT B/O = Y
SHOWROOM      = N
SOURCE = SOE
IB FRT = N      0.0
OB SHP = N      0.0
12 AUG 2025 14:34:2
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TOWN OF FROMBERG
118 WEST RIVER ST
FROMBERG, MT 59029
CUST PH: 406-920-9

COUNTER PICK UP
465 MOORE LANE
BILLINGS, MT 59101-0000

SHIP VIA	PCS	BAGS	BOXES	CRATES	LENGTHS	BUNDLES
CPU COUNTER PICK-UP	4		1			

ROUTE NO.	RUN NO.	DEPART T
ROUTE DESC.		

CUSTOMER P.O. NO.

MR YOKO	MR YOKO
---------	---------

ATTN:

SHIP WT

SHIP DATE

DELIVER

PACKED BY

CHECKED BY

[illegible]

CUSTOMER'S SIGNATURE:

DATE: 8-12-2015

TERMS: CASH ON DEMAND

CONTINUED

**FROMBERG TOWN COUNCIL MINUTES FOR A REGULAR MEETING
HELD ON July 10, 2025**

The July 10, 2025, meeting of the Fromberg Town Council was held at 118 W River Street in Fromberg, MT. The Pledge of Allegiance was recited, and the meeting was called to order at 6:36 pm by Mayor, Terry Feller. Other council members present were Nate Caton, Mike Ventling and Tammy Taylor. Others present were Elton Kirtley, Sandy Bauwens, Karl Rude, Sherry Danielson, Skyla Buckmiller, Brenda Buckmiller, Shawna Hopper, Don & Dena Wilson, Dennison Butler, Attorney; Romeo Anguiano and Tatum Strong, Public Works and Michele Auch, Clerk.

Public comment on items on or not on the agenda. None

The next item on the agenda was correspondence. None

Mayor/Council: Councilwomen Taylor brought up appointing someone when an emergency happens with a “GO Bag”, maybe someone retired that lives in town, documenting in real time (pictures etc.) of what’s happening during emergency. Mayor stated that Marcus is officially gone, we need to advertise the full-time position, and Romeo has officially taken over his spot. Bulk water was mentioned, Romeo understands there is a bad valve and doesn’t know how to shut off to fix, Mike Ventling will meet with Romeo about the part. Councilwomen Taylor stated that we need fences around wells and need a floodplain permit. There is a leak on East River Street that was replaced by State Line; it was mentioned that the Town needs more shut-off valves to isolate areas.

Sherriff department report was next on the agenda. Not present

Special events applications were next on the agenda.

Fromberg Days will be Saturday, August 2 from 11am-10pm, they want to wave open containers, block off West River Street up to the Fire Station, Nate will have bouncy houses for kids, corn hole tournament, music starting at 12pm with upcoming artists, craft booths, and use of the park. Councilwomen Taylor asked about special events insurance, Shawna said they both will add the Town of Fromberg to their business policy for the day and to make sure Michele gets a copy. There will be people with shirts for security and wristbands for alcohol. The mayor was concerned about people crossing the Hwy as no one slows down. Shawna did reach out to a construction company about getting reflective signs for the Hwy. on either side of Town. Councilwomen Taylor moved to accept the special events application, seconded by Councilman Ventling. Motion carried with the votes as follows: Councilman Caton—aye, Councilman Ventling--aye, and Councilwomen Taylor--aye. Motion carried.

Guns & Hoses Softball Game Special events applications requesting waiver for alcohol. Councilwomen Taylor moved to accept application, seconded by Councilman Caton. Motion carried with the votes as follows: Councilman Caton—aye, Councilman Ventling--aye, and Councilwomen Taylor--aye. Motion carried.

Zoning/Variance application was next on the agenda. None

Zoning/Floodplain Ordinance Committee was next on the agenda. Councilwomen Taylor shared that Terry, Michele and herself went to a meeting in Red Lodge for advanced recovery training. After we met with Traci Sears and Shylea Wingard for community assistance with DNRC Floodplain. We meet with the Morehead’s, and Larry Richardson, Mayor stated that it was a good meeting. Councilwoman Taylor shared that we learned that we have some items that need to be signed off on the flood, Mayor stated that there are open cases

that we need to close. Councilwomen Taylor stated the ball was dropped during the last flood and we could have received a lot of money if we would have tracked employee hours separately and volunteer hours. We should have a contractor in place, possibly State Line, that we can call in an emergency for help and rental places that can then be reimbursed from FEMA. More discussion was had about the floodplain and flood insurance.

Planning Board: None

Historic Preservation: None

Old business was next on the agenda.

Brenda Buckmiller was next on the agenda. The mayor stated that Brenda knows that she doesn't own the property and Dennison did some research and confirmed that she did not own the property. Mayor gave some history of the Mine Spur Loop property and shared that when the city gives away property the citizens lose. He would like with Council's permission to send out flyers to the citizens to decide on this piece of property to sell for fair market value or not. Ideas and thoughts? Don Wilson would like to see the property turned into a community garden, as he is adjacent to the property. Councilwomen Taylor stated its city property, but it's in our ordinances that everyone is to maintain their own boulevards and alleys. Brenda Buckmiller stated that this city's property has been abandoned for over 35 years, and she has maintained it. Dennison shared that it's pretty straight forward looking at the Clerk and Records it is owned by the city. Do citizens gain rights by maintaining a property—No. This is very clear in the law. Otherwise, every citizen would take care of government property. You personally can't gain rights by taking care of property. City Council can decide if they want to push it out to the voters and let the voters decide if they want to sell it. It is very clear that it would have to be at fair market value, very black and white under the law. Sandy Bawdens asked if you can offer it to Brenda to buy it, Mayor stated it has to be offered to everyone. Councilwomen Taylor hates to give it away, and Don Wilson's property comes out into the road (Mine Spur Loop), as well as easements for utilities. More discussion was had about a community garden and the size of Mine Spur Loop. Dennison stated that to sell or not would need to be on another day, as it's not on the agenda. Mayor shared that paving of Mine Spur Loop and West River will take place in the second week of August. Brenda asked if she could just write a check for the property today? Dennison stated that it would be quite a process. First, the Council will have to decide if they want to sell it. Then you would have to obtain fair market value, then it would have to go to the Town where everyone could bid on the property. No one has an exclusive right to purchase Town property. Brenda's lawyer believes that she could get money for maintaining the property, plus taking down the trees at the cost of \$3,800.00, they put in pipe for water at the ditch. Dennison stated that would be the process that would need to be followed. Brenda stated that she would go to court then.

Karl Rude was next on the agenda he was here for past-due water bills at the trailer court. Mayor asked if we had ever figured out what the third meter pit was for? One meter was for the row of six trailers, one for three and the other meter they didn't want to turn on in case it didn't shut off, this was the Town idea of what was happening with the meters. Mike Ventling shared the history of the two meters being read and how the past property owner would split the bill up between tenants, there should have been individual meters set-up in his opinion. Councilman Ventling had highly recommended to Jay Carter and Tim Nottingham to not let them put in their own meters that would not integrate with our Black Mountain System, they needed to use Master Meters that they had on hand. According to Karl and Terry the current meters are non-functional. Mike Ventling stated that manual reads have to be physically entered into the system, but each one is listed to the house and meter number in Black Mountain. Karl asked how they are being read now. Councilwomen Taylor and Michele stated that currently its set-up that each trailer is getting a minimum monthly charge, no one is paying for volume. Mayor asked that when you took over the trailer court and when you signed the agreement with the tenants, he

had to assume that the water was included with the lot rent, this may be true or not. Sherry Danielson shared that when McClaine had the property she worked for him for three months, and McClaine didn't deal with the tenants with water, he paid the bill, as they were not separate meters. A month before Karl and Meg bought the trailer court, she was instructed to get meters that were readable to each trailer, which she did. McClaine gave Karl the meter reader, Karl gave the reader to Tim Nottingham with threat of being fined, as he did not want to sign up for water, and it's the tenant's responsibility. Karl came in and got a copy of the certified lien letter for his three accounts, as they were sent to JAB Properties in error. Karl stated that he had agreed to pay through the end of 2022 for his three water accounts. It was then up to the town to get their water meters in and start billing the tenants separately. Karl asked Sherry to do the job of Harley to get every tenant signed up for water, they were signed in May of 2023, all but one. Clerk asked for Sherry's help with the exact number of trailers in the court and they are now all signed up. Mayor stated that Karl would like forgiveness for part of these bills, as the city did not do their due diligence. He would rather have us forgive them, than go to court. We have no paperwork on any of this, but he does. History was given about the Post Office and their three apartments. Karl is willing to go to court over this, so it is up to our council to decide. Dennison stated its not up to the council to decide as its not on the agenda. There are two different issues in this case. Before July 2023, three accounts that covered the whole area were being accurately read and divided. The city cannot double bill and should cancel those charges. After July 2023, the city moved into billing each individual personal property, two trailers never received water bills, free water for about two years, seven people that have been paying water bills directly. The current amount is at the minimum charge, it is important to note that the city is the one that is taking a hit, if this went to court, the trailer court would likely have to pay more. The issue is what happens with the water being used, we have a record that water is being used on the property, and we haven't seen any documentation or contract signed by anybody about a verbal agreement or a handshake deal, unless there is some sort of contract from city authority that is agreeing with this arrangement all we have in front of us is that this property has used \$12,000 use of water through three different accounts. Dennison addressed a question by Sherry Danielson. Under law in Montana, they would go after the buyer for not disclosing that there are utilities owed. The remedy is not to get a water bill just excused by the city; the remedy is for the buyer to go after the seller. The issue is that water was used, and the city has contracts, if the city is not making active efforts to collect the water bills, some of the contracts that the city has for bonding could be in jeopardy, so that is the problem. Another issue is that Mr. Rude sold the property, and the city should be talking with the new owners. He sold for contract for deed, that means that city should be dealing with JAB properties LLC and Black Dog Management LLC not Mr. Rude. Karl stated that it's under contract for deed. Dennison stated that Karl has a seller's interest, and the buyer has a possessory interest. Dennison stated at the end of the day unless there is some written agreement/contract that has authority or weight behind it, the laws are clear that the city has to charge people for water that they use. Sherry Danielson asked how the landowner is being charged when mobile homes are using the water, they are real property in the State of Montana. Dennison shared Montana Law is clear the water bills follow the land, the real property. Dennison stated that planted trailers are real property, because they are part of the land, trailers are personal property, if they are a part of the land then they become a fixture of the land. The land and trailer, that's the real property. Mike Ventling asked to define planted. Dennison explained the process of going through the DMV, trailer and land become real property together. Karl said the Town put a timeline on this matter being August 7th. Karl will send a FOIA request tomorrow to demand documentation from the city. The issue is \$12,000 in fees, if there is any documentation that would change anything, can you provide anything. As the Town's documents have been deleted, Karl has shown Terry in good faith some emails, they are time stamped, and show delivered. Mayor stated that he has shown him emails that have been sent and Karl gets a notification that they are received. Councilman Ventling stated that something was done without being approved or voted on by the council. As a council member we need to follow what our attorney recommends to us, as he is our legal counsel. Dennison restated that the City provided water to a property, and a bill that hasn't been paid. Elton Kirtley asked if legal

action can be taken against the party that is responsible. The mayor stated that, I think we are ask at a cross road. Karl will send a FOIA request.

New business was next on the agenda.

Approval for debit card for Romeo Anguiano, public works was next on the agenda. Councilwomen Taylor said that Kirsten Sweet had suggested an actual credit card not debt card should be used. A motion to approve a credit card was made by Councilwomen Taylor, seconded by Councilman Caton. The motion carried with the votes as follows: Councilman Caton—aye, Councilman Ventling—aye, and Councilwoman Taylor—aye. Motion Carries.

Stillwater Conservation District—Statement of Facts from Dennison was next on the agenda. Dennison stated that this one is a problem. Dennison gave an overview of the riverbank project. One of the main problems is that the contractor was on the board of Stillwater Conservation. The contractor did not fulfill the contract for the project, and the engineer doesn't have a great history. Dennison asked other engineers around the area for their input about the engineer for the project, and there have been other projects they have done that have been problematic. The contract didn't get finished as it was supposed to. Issues: Trees, topsoil, project are significantly lower than it was supposed to be, and funding issues. The contractors have been paid, the Federal government has closed out the project, so it is up to Fromberg to work with Stillwater Conservation, to finish and fix some of the issues or sue Stillwater Conservation District. Dennison is providing an overview as of right now. If Council did want to go into litigation, Carbon County has suggested that they might join in on that, as they provided funding for this project to be done to protect the County bridge. The specific things left to be done are trees, gravel, topsoil, and 2,000 more trees. Stillwater was selling the trees that were supposed to go to this project, they were paid by the Federal government to buy the trees, and its looking like they got paid by selling the trees that were supposed to planted here, and Stillwaters says we don't have the manpower, or resources. Fromberg signed off that the project was completed, the Federal government has washed their hands, as has Stillwater Conservation. Elton Kirtley asked if anyone has looked into what it would cost to raise the bank, and put in the soil that is needed, would it cost another \$300,000-\$400,000 to fix it right? Mike Ventling gave his account of the project. Dennison stated that it would most likely cost hundreds of thousands of dollars to fix. Don Wilson asked if Fromberg signed off saying it was completed, going forward will this hurt any chances of winning this? Dennison stated that the construction part was completed according to plan, the operation and maintenance piece have not. The original contract was under \$100,000 final payment \$500,000 payment, and the contractor was on Stillwater Conservation board and is a huge conflict of interest. To hire an engineer and see what was actually done out there will be a huge cost, and what still needs to be completed. Elton Kirtley asked a question, Dennison response was to sue a government entity, the Town's insurance company would take over, and we would put a claim into MMIA. Councilwomen Taylor shared that after talking with Aimee Bailey, Carbon Conservation District and Shannon from Fish & Wildlife is that none of the trees and brush are planted correctly, they were supposed to planted in the rocks, as solid rip rap speeds up the water that heads to the bridge. Mike Ventling stated none of the homeowners were ever contacted about the project. Dennison stated that the next step would be to put it on the agenda and see what the city council would like to do about it. City council authority, could jump into litigation, not recommended, you could send a letter to Stillwater Conservation District and work out an agreement, ask for mediation, these are options on how to proceed. The Town of Fromberg doesn't have the funds to independently do this, nor does it look like under the contract the Town needs to do this. Stillwater Conservation District is the ones responsible for this. Stillwater Conservation District has told us they are not doing anything more. Mayor stated that when we signed off, the contractor stated they had built per the engineer's plans, but we didn't get that in writing.

Resolution #542 City Council to authorize a Special Prosecutor to be appointed as Special Deputy City attorney to Review Conflict Cases was next on the agenda. Councilwomen Taylor motioned to approved Resolution #542, seconded by Councilman Ventling. The motion carried with the votes as follows: Councilman Caton– aye, Councilman Ventling--aye and Councilwoman Taylor – aye. Motion carried.

Approval of the write-off Bulk Water Bills amounts, that were unable to forward, no sufficient address (NSF), clerk would like to remove from system. Councilwomen Taylor asked if these could be turned over to collections. Dennison stated the Town needs to have this in agreement. There are steps that need to be taken. Councilwoman Taylor motioned to table, until we get some more information. Dennison stated that we need to find them and get them served.

Approval of the Clerk to attend Montana League of Cities and towns annual conference in Billing on October 15th -17th. Councilman Caton moved to approved clerk to attend conference, Councilwoman Taylor seconded. The motion carried with the votes as follows: Councilman Caton– aye, Councilman Ventling--aye and Councilwoman Taylor – aye. Motion carried.

Mayor opened a public hearing.

Ordinance #529, Second Reading of an ordinance of the Town of Fromberg to regulate the use and discharge of Fireworks within Town limits was read out loud by the mayor. Councilwomen Taylor motioned to approve Ordinance#529, seconded by Councilman Caton. The motion carried with the votes as follows: Councilman Caton– aye, Councilman Ventling--aye and Councilwoman Taylor – aye. Motion carried.

The consent agenda was next on the agenda. A motion to approve the Consent Agenda was made by Councilman Caton, seconded by Councilwomen Taylor. The motion carried with the votes as follows: Councilman Caton--aye, Councilman Ventling--aye and Councilwoman Taylor – aye. Motion Carries.

Town Attorney Dennison Butler was here for questions. Elton Kirtley had questions about the river project with there being a conflict of interest with the contractor, could there actually be a recovery of funds that could go towards the project to get it done properly. Dennison, yes. There is a criminal case pending based on the conflict of interest and the amount of money that was out there. Don Wilson asked about sending letters out to people living in trailers, and residential letters have been sent out. Elton Kirtley, asked about Shaw, is someone living in the trailers. Elton Kirtley mentioned water and gas lines and shut offs.

Public Works Mark Seyler will be done on this week. TCT was hitting lines all over town. He learned about Main sewer hookup with Stateline on East River Road. Mike Ventling discussed School Street hookup. Romeo needs to stock up in the shop fittings, saddles, curb-stops. He would like to get rid of comp time and get overtime. Councilwomen Taylor would like to refer to Kirstin Sweet regarding this matter. As he has stepped into the position of Public Works Director he asked about a pay increase, the mayor stated that the town needs to advertise the Public Works Director position and it will come with a certain rate, and if you are the chosen candidate this will be your rate. Councilwomen Taylor said we have a resolution in place for raises.

Town Clerk Auch reported that she was working on the Lien letters, last lien letters were done in 2015. Budget will be the next on the list of things to do.

A motion to adjourn was made by Councilman Ventling and seconded by Councilman Caton. The motion carried with the votes as follows: Councilman Caton—aye, Councilman Ventling--aye and Councilwoman Taylor – aye.

Adjourned at 8:49 pm

Terry Feller, Mayor

ATTEST:

Michele Auch, Town Clerk

08/13/25
10:14:58

TOWN OF FROMBERG
Claim Approval List
For the Accounting Period: 7/25

Page: 1 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
5075		26 Energy Labs	680.00					
	07/31/25	Bacteria, Public Water Supply	126.00*			5210 430510	200	101000
	07/31/25	Influent, Effluent, Sewer	554.00*			5310 430610	200	101000
5076		40 Republic Services #892	5,512.55					
	07/31/25	Garbage 3-0892-9892007	5,512.55*			5410 430810	392	101000
5077		42 Verizon	209.00					
	07/31/25	PWD Cell Phone	104.50*			5210 430510	340	101000
	07/31/25	PWD Cell Phone	104.50*			5310 430610	340	101000
5078		34 Montana Dakota Utilities	216.00					
	07/31/25	Town Hall-361 501 1000 9	51.00*			1000 410400	340	101000
	07/31/25	Town Shop-161 501 1000 1	82.50*			5210 430510	340	101000
	07/31/25	Town Shop-161 501 1000 1	82.50*			5310 430610	340	101000
5079		23 Century Link	490.38					
	07/13/25	Pump House-406-668-9061 844B	73.01*			5210 430510	340	101000
	07/13/25	Waste H2O-406-668-9490 947B	310.17*			5310 430610	340	101000
	07/13/25	Town Hall-406-668-7383 048B	35.73*			1000 410400	340	101000
	07/13/25	Town Hall-406-668-7383 048B	35.73*			5210 430510	340	101000
	07/13/25	Town Hall-406-668-7383 048B	35.74*			5310 430610	340	101000
5080		31 NorthWestern Energy	2,886.03					
	07/31/25	113 E River St	1,324.48*			5310 430610	340	101000
	07/31/25	Ball Park, 304 Park Dr	16.08*			1000 460400	340	101000
	07/31/25	Ball Park Bldg, 302 Park Dr	36.11*			1000 460400	340	101000
	07/31/25	TH elec svc, 118 W River St	79.40*			1000 410400	340	101000
	07/31/25	9 Mine spur Loop N Lot	12.75*			1000 430263	340	101000
	07/31/25	Street Lights	833.49*			1000 430263	340	101000
	07/31/25	PH Elec Svc, 534 E River St	460.35*			5210 430510	340	101000
	07/31/25	118 W River St Lt	22.09*			1000 430263	340	101000
	07/31/25	Shop, 16 S Billings Ave	50.64*			5210 430510	340	101000
	07/31/25	Shop, 16 S Billings Ave	50.64*			5310 430610	340	101000
5081		14 Jackie Schara	200.00					
	07/30/25	Judge Fees	200.00*			1000 410300	111	101000
5082	E	243 USDA RD DCFO PAYMENT	2,591.00					
	07/29/25	Loan Pymt	2,591.00*			5310 490300	610	101000

08/13/25
10:14:58

TOWN OF FROMBERG
Claim Approval List
For the Accounting Period: 7/25

Page: 2 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
5083		289 Dennison A Butler	1,200.00					
	07/30/25	Attorney Fees	1,200.00*			1000 411100	350	101000
5084		231 Urapeein Porta Pots	125.00					
Park	18581 07/16/25	Portable toilet rental 1	125.00*			1000 460400	300	101000
5085		116 MMCT & FOA	50.00					
For Michele Auch renewal 2025-2026	07/31/25	Membership dues	50.00*			1000 410400	330	101000
5086		60 MMIA - Property Program	11,006.50					
	047-Prop 07/31/25	FY 25-26 Property Program	3,668.83*			1000 510330	511	101000
	047-Prop 07/31/25	FY 25-26 Property Program	3,668.83*			5210 430510	511	101000
	047-Prop 07/31/25	FY 25-26 Property Program	3,668.84*			5310 430610	511	101000
5087		296 Lumen Technologies	1.95					
	87104905 07/12/25	centurylink lumen	1.95*			5210 430510	300	101000
5088		27 Hawkins, Inc	385.32					
	7120646 07/02/25	Azone 15 -EPA Reg No 7870-5	295.92*			5210 430510	200	101000
	7137341 07/02/25	#1 Santoprene Pump Tube	89.40*			5210 430510	200	101000
5089		18 Beartooth Electric Cooperative	26.54					
	07/31/25	Pumphouse-N River Street	26.54*			5210 430510	340	101000
5090		159 Bridger Auto Parts Inc.	9.54					
	465238 07/10/25	Clamp, #12 hose clamp, 100 pol	9.54*			5210 430510	200	101000
5091		120 Golden West Industrial Supply	345.16					
2-Light Pocket 1.5 W Cob Led, Safety Kit, Drill Bit Set 10 pc, Chem Glass Cleaner								
	2132747 07/22/25	Supplies	115.05*			5210 430510	200	101000
	2132747 07/22/25	Supplies	115.05*			5310 430610	200	101000
	2132747 07/22/25	Supplies	115.06*			1000 430200	200	101000
5092		51 Carbon County Treasurer	40.00					
July 2025 \$180.00 - \$ 40.00 = \$140.00								
	07/31/25	Criminal Conviction	40.00			7467 212200		101000

08/13/25
10:14:58

TOWN OF FROMBERG
Claim Approval List
For the Accounting Period: 7/25

Page: 3 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
5093		84 Northwest Pipe Fittings	1,924.05					
	7386015	07/07/25 Water parts	545.01*			5210 430510	200	101000
	7387647	07/08/25 3/4"x100' SIDR-7 PE4710 Cenco	60.00*			5210 430510	200	101000
	7388021	07/09/25 Water Parts	652.32*			5210 430510	200	101000
	7389939	07/11/25 Water Parts	116.74*			5210 430510	200	101000
	7397899	07/22/25 Water Parts	549.98*			5210 430510	200	101000
5094		65 MMIA-Liability Program	6,435.00					
Assessment Calculation for FY 25-26								
		07/15/25 FY 24-25 Liability Prgm Assess	2,145.00*			1000 510330	510	101000
		07/15/25 FY 24-25 Liability Prgm Assess	2,145.00*			5210 430510	510	101000
		07/15/25 FY 24-25 Liability Prgm Assess	2,145.00*			5310 430610	510	101000
5095		102 Railroad Management Company III,	417.05					
License Fee 9/16/25-9/15/26								
		527492 05/23/25 8 Inch Water Pipeline Crossing	417.05*			5210 430510	200	101000
5096		86 Kapor Lumber	5.60					
2x4-8' HF								
	114940	07/23/25 Shop supply	2.80*			5210 430510	200	101000
	114940	07/23/25 Shop Supply	2.80*			5310 430610	200	101000
5097		319 Michele Auch	49.00					
		Mileage 07/31/25 Mileage	16.33*			5210 430510	300	101000
		Mileage 07/31/25 Mileage	16.34*			5310 430610	300	101000
		Mileage 07/31/25 Mileage	16.33*			5410 430810	300	101000
5098	E	256 Debit Card Transactions	2,151.90					
		Bridger 07/02/25 Fuel	45.77*			1000 430200	200	101000
		Google 07/21/25 Google You Tube Mountain View	7.00*			5210 430510	300	101000
		Google 07/21/25 Google You Tube Mountain View	6.99*			5310 430610	300	101000
		Lowe's 07/24/25 Tools	53.97*			5310 430610	200	101000
		Lowe's 07/24/25 Tools	53.97*			5210 430510	200	101000
		Bridger 07/09/25 Fuel	40.00*			1000 430200	200	101000
		Bridger 07/08/25 Fuel	25.09*			1000 430200	200	101000
		T&C 07/08/25 Fuel	20.00*			1000 430200	200	101000
		Kings 07/16/25 Supplies-Kings Ace	48.47*			5210 430510	200	101000
		Kings 07/16/25 Supplies-Kings Ace	48.78*			5310 430610	200	101000
		Harbor 07/15/25 Supplies-Harbor Freight	71.48*			5210 430510	200	101000
		Harbor 07/15/25 Supplies-Harbor Freight	71.47*			5310 430610	200	101000
		Kings 07/15/25 Kings Ace	45.48*			5210 430510	200	101000
		Kings 07/15/25 Kings Ace	45.47*			5310 430610	200	101000
		Bridger 07/11/25 Fuel	55.98*			1000 430200	200	101000
		192540 07/15/25 Repairs-weed eater	61.74*			5210 430510	200	101000

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TOWN OF FROMBERG
Claim Approval List
For the Accounting Period: 7/25

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Report ID: AP100

* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	192540	07/15/25 Repairs-weed eater	61.73*			5310 430610	200	101000
	Bridger	07/21/25 Fuel	60.00*			1000 430200	200	101000
	Bridger	07/18/25 Fuel	66.00*			1000 430200	200	101000
		07/31/25 Postage	141.07*			1000 430200	200	101000
		07/31/25 Postage	141.07*			5210 430510	200	101000
		07/31/25 Postage	141.07*			5310 430610	200	101000
		07/31/25 Postage	141.06*			5410 430810	200	101000
		07/07/25 Ferguson-Sewer pipe-Mark Seyle	158.62*			5310 430610	200	101000
		07/22/25 Ferguson-copper wire, debur	240.43*			5210 430510	200	101000
	Kings	07/23/25 Supplies-Kings	12.99*			5210 430510	200	101000
	Kings	07/23/25 Supplies-Kings	12.99*			5310 430610	200	101000
	T&C	07/22/25 Fuel	6.20*			1000 430200	200	101000
	Bridger	07/22/25 Fuel	66.53*			1000 430200	200	101000
	Laurel	07/24/25 Fuel	14.99*			1000 430200	200	101000
	T&C	07/28/25 Ice	5.49*			1000 430200	200	101000
	Bridger	07/23/25 Fuel	80.00*			1000 430200	200	101000
	Bridger	07/26/25 Fuel	30.00*			1000 430200	200	101000
	Bridger	07/28/25 Fuel	70.00*			1000 430200	200	101000
# of Claims 24			Total: 36,957.57					
Total Electronic Claims			4,742.90	Total Non-Electronic Claims	32214.67			

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TOWN OF FROMBERG
Fund Summary for Claims
For the Accounting Period: 7/25

Page: 5 of 6
Report ID: AP110

Fund/Account	Amount
1000 General	
101000 Cash	9,317.66
5210 Water	
101000 Cash	10,327.82
5310 Sewer	
101000 Cash	11,602.15
5410 Garbage	
101000 Cash	5,669.94
7467 MLEA (Court)	
101000 Cash	40.00
Total:	36,957.57

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TOWN OF FROMBERG
Claims by Vendor Report
For the Accounting Period: 7/25

Page: 1 of 1
Report ID: AP220

Vendor	Claim #	# of Lines	Date Accepted	Check	Amount
18 Beartooth Electric Cooperative	CL 5089	1	08/13/25	23638	26.54
159 Bridger Auto Parts Inc.	CL 5090	1	07/30/25	23639	9.54
51 Carbon County Treasurer	CL 5092	1	07/30/25	23641	40.00
23 Century Link	CL 5079	5	07/25/25	23629	490.38
256 Debit Card Transactions	CL 5098	34	08/13/25	-99857	2,151.90
289 Dennison A Butler	CL 5083	1	07/25/25	23632	1,200.00
26 Energy Labs	CL 5075	2	08/05/25	23625	680.00
120 Golden West Industrial Supply	CL 5091	3	07/30/25	23640	345.16
27 Hawkins, Inc	CL 5088	2	07/25/25	23637	385.32
14 Jackie Schara	CL 5081	1	07/25/25	23631	200.00
86 Kapor Lumber	CL 5096	2	08/13/25	23645	5.60
296 Lumen Technologies	CL 5087	1	07/25/25	23636	1.95
319 Michele Auch	CL 5097	3	08/13/25	23646	49.00
116 MMCT & FOA	CL 5085	1	07/25/25	23634	50.00
60 MMIA - Property Program	CL 5086	3	07/25/25	23635	11,006.50
65 MMIA-Liability Program	CL 5094	3	08/07/25	23643	6,435.00
34 Montana Dakota Utilities	CL 5078	3	07/30/25	23628	216.00
84 Northwest Pipe Fittings	CL 5093	5	08/05/25	23642	1,924.05
31 NorthWestern Energy	CL 5080	10	07/25/25	23630	2,886.03
102 Railroad Management Company III, LLC	CL 5095	1	08/13/25	23644	417.05
40 Republic Services #892	CL 5076	1	08/05/25	23626	5,512.55
231 Urapeein Porta Pots	CL 5084	1	07/25/25	23633	125.00
243 USDA RD DCFO PAYMENT	CL 5082	1	07/25/25	-99858	2,591.00
42 Verizon	CL 5077	2	07/30/25	23627	209.00
Total:					36,957.57

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TOWN OF FROMBERG
Cash Report
For the Accounting Period: 7/25

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Report ID: L160

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 General						
101000 Cash	62,213.08	7,263.29	0.00	0.00	11,876.07	57,600.30
101100 Investment Interest	833.35	0.00	0.00	0.00	0.00	833.35
103000 Petty Cash	100.00	0.00	0.00	0.00	0.00	100.00
Total Fund	63,146.43	7,263.29			11,876.07	58,533.65
2260 Emergency						
101000 Cash	27,083.37	0.00	0.00	0.00	0.00	27,083.37
2820 Gas Tax						
101000 Cash	104,922.49	1,669.39	0.00	0.00	0.00	106,591.88
2821 Gas Tax - BaRSAA						
101000 Cash	36,303.61	0.00	0.00	0.00	0.00	36,303.61
2940 Program Income						
101000 Cash	4.00	0.00	0.00	0.00	0.00	4.00
2942 HUD Revolving Loan						
101000 Cash	19,362.60	0.00	0.00	0.00	0.00	19,362.60
2992 America Rescue Plan Act (ARPA)						
101000 Cash	68,422.24	0.00	0.00	0.00	0.00	68,422.24
5210 Water						
101000 Cash	-47,047.91	20,908.29	0.00	0.00	18,729.65	-44,869.27
102220 Future Debt / Bond Reserve	21,463.00	0.00	0.00	0.00	0.00	21,463.00
102240 Replacement & Depreciation	77,251.52	0.00	0.00	0.00	0.00	77,251.52
Total Fund	51,666.61	20,908.29			18,729.65	53,845.25
5250 Water - ARPA						
101000 Cash	23,254.57	0.00	0.00	0.00	0.00	23,254.57
5310 Sewer						
101000 Cash	151,637.25	17,913.63	0.00	0.00	20,003.14	149,547.74
102220 Future Debt / Bond Reserve	52,188.00	0.00	0.00	0.00	0.00	52,188.00
102240 Replacement & Depreciation	83,958.00	0.00	0.00	0.00	0.00	83,958.00
Total Fund	287,783.25	17,913.63			20,003.14	285,693.74
5350 Sewer - ARPA						
101000 Cash	2,619.50	0.00	0.00	0.00	0.00	2,619.50
5410 Garbage						
101000 Cash	-17,922.62	6,286.40	0.00	0.00	5,669.94	-17,306.16
7200 Rural Fire - Voted Mill						
101000 Cash	8,120.70	407.53	0.00	0.00	0.00	8,528.23
7467 MLEA (Court)						
101000 Cash	0.00	40.00	0.00	0.00	40.00	0.00
7699 VICTIM SURCHARGE						
101000 Cash	-1.00	0.00	0.00	0.00	0.00	-1.00
7910 PAYROLL CLEARING FUND						
101000 Cash	23,024.11	0.00	19,361.23	3,564.78	0.00	38,820.56
7930 CLAIMS CLEARING FUND						
101000 Cash	38,450.88	0.00	36,957.57	4,742.90	0.00	70,665.55
Totals	736,240.74	54,488.53	56,318.80	8,307.68	56,318.80	782,421.59

*** Transfers In and Transfers Out columns should match, with the following exceptions:

1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.

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TOWN OF FROMBERG
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 25

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Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 General							
410000 GENERAL GOVERNMENT							
410300 City Court							
111 Contract Labor		200.00	200.00	0.00	0.00	-200.00	0%
Account Total:		200.00	200.00	0.00	0.00	-200.00	0%
410400 Financial Administration							
110 Salaries and Wages		1,713.60	1,713.60	0.00	0.00	-1,713.60	0%
130 MMIA - Health Benefits		669.12	669.12	0.00	0.00	-669.12	0%
140 Social Security		106.24	106.24	0.00	0.00	-106.24	0%
141 Unemployment Insurance		12.85	12.85	0.00	0.00	-12.85	0%
142 Medicare		24.86	24.86	0.00	0.00	-24.86	0%
146 MMIA - DENTAL		22.44	22.44	0.00	0.00	-22.44	0%
147 MMIA - LIFE INSURANCE		4.60	4.60	0.00	0.00	-4.60	0%
148 MMIA - VISION		4.70	4.70	0.00	0.00	-4.70	0%
330 Publicity, Subscriptions and Dues		50.00	50.00	0.00	0.00	-50.00	0%
340 Utilities/Phone		166.13	166.13	0.00	0.00	-166.13	0%
Account Total:		2,774.54	2,774.54	0.00	0.00	-2,774.54	0%
411100 Legal Services							
350 Legal Services		1,200.00	1,200.00	0.00	0.00	-1,200.00	0%
Account Total:		1,200.00	1,200.00	0.00	0.00	-1,200.00	0%
430000 PUBLIC WORKS							
430200 Road & Street							
200 Supplies		842.18	842.18	0.00	0.00	-842.18	0%
Account Total:		842.18	842.18	0.00	0.00	-842.18	0%
430263 Street Lighting							
340 Utilities/Phone		868.33	868.33	0.00	0.00	-868.33	0%
Account Total:		868.33	868.33	0.00	0.00	-868.33	0%
460000 CULTURE AND RECREATION							
460400 Parks							
300 Purchased Services		125.00	125.00	0.00	0.00	-125.00	0%
340 Utilities/Phone		52.19	52.19	0.00	0.00	-52.19	0%
Account Total:		177.19	177.19	0.00	0.00	-177.19	0%
510000 MISCELLANEOUS							
510330 Insurance							
510 Liability Insurance		2,145.00	2,145.00	0.00	0.00	-2,145.00	0%
511 Property Insurance		3,668.83	3,668.83	0.00	0.00	-3,668.83	0%
Account Total:		5,813.83	5,813.83	0.00	0.00	-5,813.83	0%
Account Group Total:		5,813.83	5,813.83	0.00	0.00	-5,813.83	0%
Fund Total:		11,876.07	11,876.07	0.00	0.00	-11,876.07	0%

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TOWN OF FROMBERG
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 25

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Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5210 Water							
430000 PUBLIC WORKS							
430510 Water Adm							
110 Salaries and Wages		7,123.10	7,123.10	0.00	0.00	-7,123.10	0%
130 MMIA - Health Benefits		649.57	649.57	0.00	0.00	-649.57	0%
140 Social Security		441.65	441.65	0.00	0.00	-441.65	0%
141 Unemployment Insurance		53.43	53.43	0.00	0.00	-53.43	0%
142 Medicare		103.29	103.29	0.00	0.00	-103.29	0%
146 MMIA - DENTAL		21.79	21.79	0.00	0.00	-21.79	0%
147 MMIA - LIFE INSURANCE		4.45	4.45	0.00	0.00	-4.45	0%
148 MMIA - VISION		4.55	4.55	0.00	0.00	-4.55	0%
200 Supplies		3,655.44	3,655.44	0.00	0.00	-3,655.44	0%
300 Purchased Services		25.28	25.28	0.00	0.00	-25.28	0%
340 Utilities/Phone		833.27	833.27	0.00	0.00	-833.27	0%
510 Liability Insurance		2,145.00	2,145.00	0.00	0.00	-2,145.00	0%
511 Property Insurance		3,668.83	3,668.83	0.00	0.00	-3,668.83	0%
Account Total:		18,729.65	18,729.65	0.00	0.00	-18,729.65	0%
Account Group Total:		18,729.65	18,729.65	0.00	0.00	-18,729.65	0%
Fund Total:		18,729.65	18,729.65	0.00	0.00	-18,729.65	0%
5310 Sewer							
430000 PUBLIC WORKS							
430610 Sewer Adm							
110 Salaries and Wages		7,122.64	7,122.64	0.00	0.00	-7,122.64	0%
130 MMIA - Health Benefits		649.31	649.31	0.00	0.00	-649.31	0%
140 Social Security		441.59	441.59	0.00	0.00	-441.59	0%
141 Unemployment Insurance		53.42	53.42	0.00	0.00	-53.42	0%
142 Medicare		103.26	103.26	0.00	0.00	-103.26	0%
146 MMIA - DENTAL		21.77	21.77	0.00	0.00	-21.77	0%
147 MMIA - LIFE INSURANCE		4.45	4.45	0.00	0.00	-4.45	0%
148 MMIA - VISION		4.55	4.55	0.00	0.00	-4.55	0%
200 Supplies		1,265.95	1,265.95	0.00	0.00	-1,265.95	0%
300 Purchased Services		23.33	23.33	0.00	0.00	-23.33	0%
340 Utilities/Phone		1,908.03	1,908.03	0.00	0.00	-1,908.03	0%
510 Liability Insurance		2,145.00	2,145.00	0.00	0.00	-2,145.00	0%
511 Property Insurance		3,668.84	3,668.84	0.00	0.00	-3,668.84	0%
Account Total:		17,412.14	17,412.14	0.00	0.00	-17,412.14	0%
Account Group Total:		17,412.14	17,412.14	0.00	0.00	-17,412.14	0%
Fund Total:		17,412.14	17,412.14	0.00	0.00	-17,412.14	0%
490000 DEBT SERVICE							
490300 Debt Service							
610 Bond Pmt Princ & Interest		2,591.00	2,591.00	0.00	0.00	-2,591.00	0%
Account Total:		2,591.00	2,591.00	0.00	0.00	-2,591.00	0%
Account Group Total:		2,591.00	2,591.00	0.00	0.00	-2,591.00	0%
Fund Total:		20,003.14	20,003.14	0.00	0.00	-20,003.14	0%

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TOWN OF FROMBERG
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 25

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Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5410 Garbage							
430000 PUBLIC WORKS							
430810 Garbage Adm							
200 Supplies		141.06	141.06	0.00	0.00	-141.06	0%
300 Purchased Services		16.33	16.33	0.00	0.00	-16.33	0%
392 Disposal Contract Pmt		5,512.55	5,512.55	0.00	0.00	-5,512.55	0%
Account Total:		5,669.94	5,669.94	0.00	0.00	-5,669.94	0%
Account Group Total:		5,669.94	5,669.94	0.00	0.00	-5,669.94	0%
Fund Total:		5,669.94	5,669.94	0.00	0.00	-5,669.94	0%
Grand Total:		56,278.80	56,278.80	0.00	0.00	-56,278.80	0%

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TOWN OF FROMBERG
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 25

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Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
1000 General	11,876.07	11,876.07	0.00	0.00	-11,876.07	0%
5210 Water	18,729.65	18,729.65	0.00	0.00	-18,729.65	0%
5310 Sewer	20,003.14	20,003.14	0.00	0.00	-20,003.14	0%
5410 Garbage	5,669.94	5,669.94	0.00	0.00	-5,669.94	0%
Grand Total:	56,278.80	56,278.80	0.00	0.00	-56,278.80	0%

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TOWN OF FROMBERG
Statement of Revenue Budget vs Actuals
For the Accounting Period: 7 / 25

Page: 1 of 2
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	% Received
1000 General						
310000 TAXES						
311010	Real Tax	2,211.35	2,211.35	0.00	-2,211.35	%
311020	Personal Tax	81.99	81.99	0.00	-81.99	%
311021	Mobile Homes	603.23	603.23	0.00	-603.23	%
312000	Penalty & Interest	28.43	28.43	0.00	-28.43	%
314140	County Option Taxes	2,194.55	2,194.55	0.00	-2,194.55	%
314150	Marijuana excise Tax	1,827.65	1,827.65	0.00	-1,827.65	%
	Account Group Total:	6,947.20	6,947.20	0.00	-6,947.20	%
320000 LICENSES AND PERMITS						
323030	Animal License	20.00	20.00	0.00	-20.00	%
	Account Group Total:	20.00	20.00	0.00	-20.00	%
340000 CHARGES FOR SERVICES						
340000	CHARGES FOR SERVICES	4.90	4.90	0.00	-4.90	%
343042	Garbage Tags	23.00	23.00	0.00	-23.00	%
	Account Group Total:	27.90	27.90	0.00	-27.90	%
350000 FINES						
351030	Town Law Violations	140.00	140.00	0.00	-140.00	%
	Account Group Total:	140.00	140.00	0.00	-140.00	%
360000 MISCELLANEOUS REVENUE						
362000	Other misc revenue	128.19	128.19	0.00	-128.19	%
	Account Group Total:	128.19	128.19	0.00	-128.19	%
	Fund Total:	7,263.29	7,263.29	0.00	-7,263.29	%
2820 Gas Tax						
330000 INTERGOVERNMENTAL REVENUE						
335040	Gas Tax Apportionment	1,628.39	1,628.39	0.00	-1,628.39	%
	Account Group Total:	1,628.39	1,628.39	0.00	-1,628.39	%
340000 CHARGES FOR SERVICES						
343042	Garbage Tags	41.00	41.00	0.00	-41.00	%
	Account Group Total:	41.00	41.00	0.00	-41.00	%
	Fund Total:	1,669.39	1,669.39	0.00	-1,669.39	%
5210 Water						
340000 CHARGES FOR SERVICES						
343021	Metered Water Charges	13,637.01	13,637.01	0.00	-13,637.01	%
343022	Metered Water/hookups	750.00	750.00	0.00	-750.00	%
343090	Operating Penalties/Interest	1,976.54	1,976.54	0.00	-1,976.54	%
	Account Group Total:	16,363.55	16,363.55	0.00	-16,363.55	%

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TOWN OF FROMBERG
Statement of Revenue Budget vs Actuals
For the Accounting Period: 7 / 25

Page: 2 of 2
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	%
5210 Water						
360000 MISCELLANEOUS REVENUE						
362000	Other misc revenue	128.19	128.19	0.00	-128.19	%
	Account Group Total:	128.19	128.19	0.00	-128.19	%
	Fund Total:	16,491.74	16,491.74	0.00	-16,491.74	%
5310 Sewer						
340000 CHARGES FOR SERVICES						
343031	Sewer Service Charges	16,303.74	16,303.74	0.00	-16,303.74	%
343032	Sewer Tapping Fees	750.00	750.00	0.00	-750.00	%
	Account Group Total:	17,053.74	17,053.74	0.00	-17,053.74	%
360000 MISCELLANEOUS REVENUE						
362000	Other misc revenue	128.20	128.20	0.00	-128.20	%
	Account Group Total:	128.20	128.20	0.00	-128.20	%
	Fund Total:	17,181.94	17,181.94	0.00	-17,181.94	%
5410 Garbage						
340000 CHARGES FOR SERVICES						
343041	Garbage Operating	6,200.77	6,200.77	0.00	-6,200.77	%
	Account Group Total:	6,200.77	6,200.77	0.00	-6,200.77	%
	Fund Total:	6,200.77	6,200.77	0.00	-6,200.77	%
7200 Rural Fire - Voted Mill						
310000 TAXES						
311010	Real Tax	311.12	311.12	0.00	-311.12	%
311020	Personal Tax	11.54	11.54	0.00	-11.54	%
311021	Mobile Homes	84.87	84.87	0.00	-84.87	%
	Account Group Total:	407.53	407.53	0.00	-407.53	%
	Fund Total:	407.53	407.53	0.00	-407.53	%
Grand Total:						
		49,214.66	49,214.66	0.00	-49,214.66	** %

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TOWN OF FROMBERG
Statement of Revenue Budget vs Actuals
For the Accounting Period: 7 / 25

Page: 1 of 1
Report ID: B110F

Fund	Received		Estimated Revenue	Revenue		
	Current Month	Received YTD		To Be Received	Received	
1000 General	7,263.29	7,263.29	0.00	-7,263.29	%	
2820 Gas Tax	1,669.39	1,669.39	0.00	-1,669.39	%	
5210 Water	16,491.74	16,491.74	0.00	-16,491.74	%	
5310 Sewer	17,181.94	17,181.94	0.00	-17,181.94	%	
5410 Garbage	6,200.77	6,200.77	0.00	-6,200.77	%	
7200 Rural Fire - Voted Mill	407.53	407.53	0.00	-407.53	%	
Grand Total:	49,214.66	49,214.66	0.00	-49,214.66	%	

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TOWN OF FROMBERG
Payroll Summary For Payrolls from 07/01/25 to 07/31/25

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Total for Payroll Checks

	Employee	Employer	Amount
COMA HOURS (Comp Time Accumulated)	63.01		
COMP HOURS (Comp Time Used)	20.50		417.00
HOL HOURS (Holiday Pay)	24.00		456.00
REG HOURS (Regular Time)	709.00		13,510.50
SICK HOURS (Sick Time)	13.00		273.00
TRMS HOURS (Sick Leave Termination)	0.92		19.32
TRMV HOURS (Vacation Leave Termination)	27.62		580.02
VACA HOURS (Vacation Time Used)	33.50		703.50

GROSS PAY	15,959.34	0.00
NET PAY	13,615.45	0.00
FIT	777.00	0.00
MEDICARE	231.41	231.41
MMIA - AD&D	0.00	2.50
MMIA - DENTAL	0.00	66.00
MMIA - HI	0.00	1,968.00
MMIA - LIFE INS	0.00	11.00
MMIA - VISION	0.00	13.80
SIT	346.00	0.00
SOCIAL SECURITY	989.48	989.48
UNEMPL. INSUR.	0.00	119.70
FIT/SIT BASE	15,959.34	0.00
MEDICARE BASE	15,959.34	0.00
SOC SEC BASE	15,959.34	0.00
UN BASE	15,959.34	0.00
WC BASE	15,959.34	0.00
Total		3,401.89
Total Payroll Expense (Gross Pay + Employer Contributions):		19,361.23

Check Summary

Payroll Checks Prev. Out.	\$16,591.72
Payroll Checks Issued	\$15,676.75
Payroll Checks Redeemed	\$0.00
Payroll Checks Outstanding	\$32,268.47
Electronic Checks	\$3,564.78

Deductions Accrued	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	1,978.96	1,978.96		212501
Medicare	462.82	462.82		212502
Unempl. Insur.	119.70		119.70	212509
Workers' Comp	0.00			212508
FIT	777.00	777.00		212503
SIT	346.00	346.00		212504
MMIA - HI	1,968.00	1,968.00		212507
MMIA - DENTAL	66.00	66.00		212511

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TOWN OF FROMBERG
Payroll Summary For Payrolls from 07/01/25 to 07/31/25

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MMIA - LIFE INS	11.00		11.00	212512
MMIA - VISION	13.80		13.80	212513
MMIA - AD&D	2.50		2.50	212512
Total Ded.	5,745.78	0.00	5,626.08	119.70

**** Carried Forward column only correct if report run for current period.