

RESOLUTION NO. 547

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA TO APPROVE AN AMENDMENT TO THE MUNICIPAL BUDGET FOR THE 2025-2026 FISCAL YEAR. BUDGET TO ACCOUNT FOR UNBUDGETED GRANT REVENUE AND APPROPRIATIONS FOR FUND 2450 (RED LODGE GRANT AND REIMAGING RURAL GRANT)

WHEREAS, the Town Council of the Town of FROMBERG, MT, has prepared a budget amendment for the fiscal year 2025-2026 and has given notice permitting all taxpayers to appear and be heard for or against any part of said budget amendment.

WHEREAS, subsequent to the adoption of the original budget, the jurisdiction was awarded a specific, unbudgeted grant designated as the Red Lodge Grant and Reimaging Rural Grant to be accounted separately under Fund 2450; and

WHEREAS, local and state statutory financial frameworks authorize the governing body to amend the budget to recognize unexpected, non-tax revenues from state, federal, or private sources and to establish corresponding spending authority; and

WHEREAS, it is necessary to formally recognize these revenues to ensure legal compliance with fund accounting standards before related expenditures are finalized;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY AS FOLLOWS:

SECTION 1: BUDGET AMENDMENT APPROVAL

The Fiscal Year 2025-2026 budget is hereby amended to incorporate the revenue and expenditure allocations for Fund 2450 (Red Lodge Grant and Reimaging Rural) as detailed below:

Fund 2450 - Red Lodge Grant \$2,000 and Reimaging Rural Grant \$2,000

Fund 2450 - Red Lodge Grant and Reimaging Rural Grant Appropriations/Expenditure Budget \$ 4,000.

SECTION 2: SEPARATE ACCOUNTING

The Clerk/Treasurer is authorized and directed to establish the necessary general ledger accounts to track the receipts, and expenditures of Fund 2450 independently from all other municipal or county funds.

SECTION 3: RETROACTIVE EFFECTIVE DATE

In accordance with accounting reconciliation practices for the 2025-2026 fiscal cycle, this Resolution and the budgetary adjustments authorized herein shall be retroactively effective as of May 19, 2026.

NOW THEREFORE BE IT RESOLVED, by the Town Council of the Town of FROMBERG, MT that the fiscal year 2025-2026 Budget Amendment is approved and adopted as set forth above.

DULY passed and adopted at the Preliminary Budget Meeting of the FROMBERG Town Council this 28th day of August 2026.

28th September - MA



Terry Feller, Mayor

ATTEST:



Michele Auch, Town Clerk/Treasurer

RESOLUTION NO. 548

A RESOLUTION ESTABLISHING A LARGE TAXPAYER RESERVE FUND #2388
FOR THE TOWN OF FROMBERG

WHEREAS, pursuant to § 7-6-620, MCA, effective fiscal year 2027, a local government large taxpayer reserve account may be established; and

WHEREAS, money deposited in a local government large taxpayer reserve account must remain in the account and may not be appropriated until a large taxpayer has permanently ceased operations or experienced a significant decrease in taxable value; and

WHEREAS, money held in the large taxpayer reserve account may not be considered as cash balance for the purpose of reducing mill levies; and

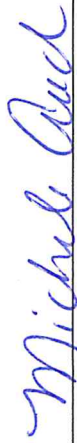
WHEREAS, money in the large taxpayer reserve account must be invested and interest and income from the investment must be credited to the account; and

WHEREAS, when circumstance occurs necessitating the use of the large taxpayer reserve account, the governing body shall use funds to pay for outstanding capital project bonds or other expenses incurred prior to the cessation of operations or a significant decrease in taxable value; for up to 10 years, to decrease mill levies of the county that are directly impacted by cessation of operation, or significant decrease in taxable value; to attract new industry; to provide cash incentives for expanding the employment base; or to invest in infrastructure directly related to new development or housing.

NOW, THEREFORE, BE IT RESOLVED by the council of the Town of Fromberg that a large taxpayer reserve account #2388 will be created and 10% of newly taxable revenue from classes of property, other than class four or property subject to abatement, will be deposited into the large taxpayer reserve account.

DATED this 3rd day of September 2026.

ATTEST:


Michele Auch, Clerk/Treasurer


Terry Feller, Mayor

RESOLUTION NO. 549

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA
TO SET THE MILL LEVY FOR THE 2026-2027 FISCAL YEAR BUDGET

WHEREAS, the market value and taxable valuation for the 2026-2027 fiscal year are as follows:

Total Market Value	\$45,419,105
Total Taxable Value	\$598,625
Taxable Value of Newly Taxable Property	\$14,897

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	114.23 Mills
Rural Fire Voted Mills	18.40 Mills

Maximum Mills Allowed	132.63 Mills
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For a total mill levy based on a taxable value of \$589,058 per mill for a total tax collection of \$68,381.

DULY passed and adopted at the Regular Meeting of the Fromberg Town Council on this 3rd day of September 2026. This Resolution shall become effective as of July 1, 2026.

THE TOWN OF FROMBERG, MONTANA

ATTEST:

Michele Auch
Michele Auch, Town Clerk / Treasurer

Terry Feller
Terry Feller Mayor

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund,

FYE June 30, 2027

Reference Line	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year Valor form Line 17	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)		\$ 65,347	\$ 65,347
(2)	Add: Current year inflation adjustment @ 2.97%		
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (From Prior Year's form Line 20) - (enter as negative)		\$ 1,941
(4)	Adjusted ad valorem tax revenue	\$ -	\$ -
= (1) + (2) + (3)			\$ 67,288
(5)	<u>ENTERING TAXABLE VALUES</u> Enter 'Total Taxable Value' - from Department of Revenue <u>Certified Taxable Valuation Information</u> form, line # 2	\$ 598,625	\$ 598,625
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <u>Certified Taxable Valuation Information</u> form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 598,625
= (5) + (6)			
(8)	Reserve (Yes or No)	Yes	
(9)	Class 4 Newly Taxable-from Department of Revenue <u>Certified Taxable Valuation Information</u> form, line # 3A (enter as negative)	\$ (8,476)	\$ (6,357)
(10)	All Other Newly Taxable-from Department of Revenue <u>Certified Taxable Valuation Information</u> form, line #3B (enter as negative)	\$ (6,421)	\$ (3,211)
(11)	Abated Newly Taxable-from Department of Revenue <u>Certified Taxable Valuation Information</u> form, line #3C (enter as negative)		\$ -
(12)	Total Newly Taxable Per Mill		\$ (9,568)
(13)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <u>Certified Taxable Valuation Information</u> form, line # 5 (enter as negative)		\$ -
(14)	Adjusted Taxable value per mill		\$ 589,058
= (7) + (12) + (13)			
-15	CURRENT YEAR calculated mill levy		\$ 114,230
(16)	CURRENT YEAR calculated ad valorem tax revenue		\$ 68,381
= (7) x (15)			
(17)	<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u> Enter total number of carry forward mills from prior year (From Prior Year's form Line 20)		0.00
(18)	Total current year authorized mill levy, including Prior Years' carry forward mills		114.23
= (15) + (17)			
(19)	Total current year authorized ad valorem tax revenue assessment		\$ 68,381
= (7) x (18)			
(20)	Enter number of mills actually levied in current year. This number should match either: - The total non-voted mills, or - A voted mill that was converted in FY2026 to the 15-10-420 formula. Indicate the name of the voted mill in the title of this form. The mills will include the number of carry forward mills actually imposed per the final approved current year budget document. <u>Do Not</u> include permissive mills imposed in the current year.		
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 68,381
= (7) x (20)			
(22)	<u>RECAPITULATION OF ACTUAL:</u> Ad valorem tax revenue actually assessed		\$ 67,288
= (21) - (23) - (24)			
(23)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,093
(24)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(25)	Total ad valorem tax revenue actually assessed in current year		\$ 68,381
= (22) + (23) + (24)			
(26)	Ad valorem tax revenue for large taxpayer reserve account		\$ 73
(27)	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
= (18) - (20)			



2026 Certified Taxable Valuation Information

MONTANA
DEPARTMENT OF
REVENUE

(15-10-202, MCA)
Carbon County
CITY OF FROMBERG

MONTANA
Form AB-727
Rev. 5-26

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

1. 2026 Total Market Value ¹	\$ 45,419,105
2. 2026 Total Taxable Value ²	\$ 598,625
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 14,897
3A. Class 4 Newly Taxable.....	\$ 8,476
3B. Class 15 % All Other Classes Newly Taxable.....	\$ 6,421
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 598,625
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Candice Kettenacker

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

RESOLUTION NO. 550

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA,
AUTHORIZING THE ADJUSTMENT OF SHARED PUBLIC WORKS PERSONNEL PAYROLL
ALLOCATIONS BETWEEN THE WATER ENTERPRISE FUND AND SEWER ENTERPRISE
FUND FOR FISCAL YEAR 2026-2027, WITH A MANDATORY REEVALUATION FOR
FISCAL YEAR 2027-2028.**

WHEREAS, the Town of Fromberg operates and maintains public water and wastewater systems as distinct, self-supporting Enterprise Funds; and

WHEREAS, the Water Enterprise Fund experienced a critical eight-year operational rate freeze between 2016 and 2024, during which baseline revenues remained flat against rising chemical, regulatory, and inflationary costs; and

WHEREAS, in June 2022, a historic and unprecedented flood event caused severe infrastructure damage to the water system, requiring immediate emergency repairs, unbilled overtime labor, and rapid stabilization costs that heavily depleted the Water Fund's operational reserves; and

WHEREAS, a combined water and sewer project rate increase was successfully implemented in 2024, but those revenues are primarily leveraged toward specific capital infrastructure and long-term debt service, leaving the Water Fund's daily baseline operating cash heavily strained; and

WHEREAS, an accounting adjustment shifting shared public works payroll allocations will provide immediate, necessary fiscal relief to the Water Fund, allowing it to stabilize without requiring an additional emergency rate hike on citizens; and

WHEREAS, a labor allocation of 35% to the Water Enterprise Fund and 65% to the Sewer Enterprise Fund accurately reflects the anticipated operational focus of public works staff as they prioritize routine sewer maintenance while keeping the water system on a lean, recovery-focused operational baseline.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA:

1. **Payroll Re-Allocation Approved:** Effective July 1, 2026, for Fiscal Year 2026-2027, the shared public works personnel payroll allocation shall be formally adjusted from a 50% Water/50% Sewer split to a 35% Water Enterprise Fund/65% Sewer Enterprise Fund split.

2. **Mandatory Reevaluation Clause:** This allocation is recognized as a temporary, stabilizing measure. The Town Clerk/Treasurer and Public Works Director are hereby directed to review actual fund balances, and operational needs during the next budget cycle to formally reevaluate this payroll split for the Fiscal Year 2027-2028 budget.
3. **Severability:** If any section, subsection, sentence, clause, or phrase of this Resolution is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution.

PASSED AND ADOPTED by the Town Council of the Town of Fromberg, Montana, at a budget meeting thereof held on this 3rd day of September 2026.

ATTEST:

Michele Auch
Michele Auch, Clerk/Treasurer

Terry Feller
Terry Feller, Mayor

RESOLUTION NO. 551

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA,
AUTHORIZING A RETROACTIVE AMENDMENT TO THE FISCAL YEAR 2025-2026
BUDGET TO FORMALLY APPROVE ACCOUNTING JOURNAL VOUCHERS AND
INTERFUND LOANS.**

WHEREAS, the Town of Fromberg must maintain an accurate and balanced budget in accordance with Montana Code Annotated (MCA) Title 7, Chapter 6, Part 40; and

WHEREAS, upon the professional accounting recommendation and directive of Nexus CPA, the Town executed Journal Vouchers (JVs) in April 2026 and June 2026 to properly reallocate American Rescue Plan Act (ARPA) funds to align with municipal accounting standards; and

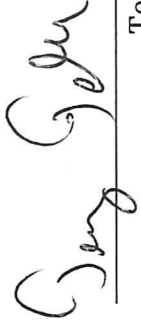
WHEREAS, those completed JVs moved \$23,254.87 from Fund 5250 (Water ARPA) to Fund 5210 (Water Operating), and \$32,250.80 from Fund 5350 (Sewer ARPA) to Fund 5310 (Sewer Operating); and

WHEREAS, Fund 5410 (Garbage) experienced an operational deficit of \$4,406.29, which requires an authorized interfund loan from Fund 5310 (Sewer Operating) to cover the cash and budget shortfall;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA:

1. **Ratification of Water ARPA Journal Vouchers.** The Town Council hereby ratifies and formally approves the accounting adjustments completed via Journal vouchers in April and June 2026, which reallocated \$23,254.87 from Fund 5250 (Water ARPA) to Fund 5210 (Water Operating) per Nexus CPA directive.
2. **Ratification of Sewer ARPA Journal Vouchers.** The Town Council hereby ratifies and formally approves the accounting adjustments completed via Journal Vouchers in April and June 2026, which reallocated \$32,250.80 from Fund 5350 (Sewer ARPA) to Fund 5310 (Sewer Operating) per Nexus CPA directive.
3. **Interfund Loan Approval for Garbage Fund Shortfall.** The Town Council hereby authorizes a retroactive interfund loan from Fund 5310 (Sewer) to Fund 5410 (Garbage) in the amount of \$4,406.29 to cover the operational shortfall. This loan shall be repaid as Garbage Fund revenues allow.

PASSED AND ADOPTED by the Town Council of the Town of Fromberg, Montana, at a budget meeting thereof held on this 3rd day of September 2026.



Terry Feller, Mayor

ATTEST:



Michele Auch, Clerk/Treasurer

RESOLUTION NO. 552

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA,
AUTHORIZING A 2.8% COST-OF-LIVING ADJUSTMENT (COLA) FOR FISCAL YEAR
2026-2027 FOR THE POSITION OF PUBLIC WORKS DIRECTOR AND PUBLIC WORKS
EMPLOYEE**

WHEREAS, the Town of Fromberg entered into a formal five-year Employment Agreement with Mike Ventling on November 21, 2025, to serve as the Public Works Director, commencing December 1, 2025, and terminating December 1, 2030; and

WHEREAS, said Employment Agreement contractually guarantees that the Employee shall receive a yearly Cost-of Living Adjustment (COLA) wage adjustment; and

WHEREAS, the Town of Fromberg employs Nathan Wilm as a Public Works Employee, whose essential duties maintain critical municipal infrastructure, and whose employment anniversary falls on January 13th; and

WHEREAS, the Town Council has determined a 2.8% COLA is appropriate for eligible public works employees for Fiscal Year 2026-2027 to match standard economic adjustments and maintain equitable compensation; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA:

1. **COLA Authorization for Public Works Director:** The Town Council hereby authorizes a 2.8% Cost-of-Living Adjustment (COLA) to be applied to the hourly base wage of Public Works Director Mike Ventling for Fiscal Year 2026-2027. In accordance with the anniversary terms of his Employment Agreement, this hourly wage adjustment shall take effect on **December 1, 2026.**
2. **COLA Authorization for Public Works Employee:** The Town Council hereby authorizes a 2.8% Cost-of-Living Adjustment (COLA) to be applied to the hourly wage of Public Works Employee Nathan Wilm for Fiscal Year 2026-2027. To align with his employment parameters, this hourly wage adjustment shall take effect on his anniversary date of January 13th.

PASSED AND ADOPTED by the Town Council of the Town of Fromberg, Montana, at a budget meeting thereof held on this 3rd day of September 2026.

ATTEST:

Michelle Auch Michele Auch, Clerk/Treasurer

Terry Feller
Terry Feller, Mayor

RESOLUTION NO. 553

A RESOLUTION TO INCREASE THE TOWN CLERK/TREASURER WAGES

WHEREAS, the Town Council of the Town of Fromberg, Montana, has decided that Michele Auch, Clerk/Treasurer, should have a pay increase.

WHEREAS, the Town of Fromberg desires to authorize a wage increase of \$5.00 of her current pay rate;

WHEREAS, the Town of Fromberg desires to make this pay increase effective September 23, 2026.

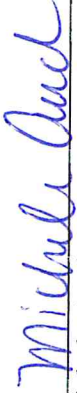
NOW THEREFORE BE IT RESOLVED, by the Town Council of the Town of Fromberg, Montana that above listed employees will have the pay increase listed above added to their current wage starting September 23, 2026.

DULY passed and adopted at the Budget Meeting of the Fromberg Town Council on this 3rd day of September 2026. This Resolution shall become effective immediately upon passage.

ATTEST:



Terry Feller, Mayor



Michele Auch Town Clerk / Treasurer

RESOLUTION NO. 554

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FROMBERG, MONTANA
TO APPROVE AND ADOPT THE MUNICIPAL BUDGET FOR THE 2026-2027 FISCAL YEAR**

WHEREAS, the Town Council of the Town of Fromberg, Montana, has prepared a budget for the fiscal year 2026-2027 and has given notice permitting all taxpayers to appear and be heard for or against any part of said budget, all is provided under Title 7, Chapter 6, Part 40, Montana Code Annotated and Sections 7-6-4021 and 7-6-4024 thereof;

WHEREAS, Section 7-6-4030, MCA, provides that the governing body shall adopt the final budget by resolution. The resolution must:

- (a) Authorize appropriations to defray the expenses or liabilities for the fiscal year;
- (b) Establish legal spending limits at the level of detail in the resolution; and
- (c) Include any increase in property taxes, including an increase authorized under 15-10-420(1) and the amount by which property taxes will increase on homes valued at \$100,000, \$300,000 and \$600,000.

WHEREAS, the Town of Fromberg desires to authorize the Town Council and Mayor the ability to reallocate expenditures between account and object lines within individual funds of the detailed fiscal year 2026-2027 budget as per Montana Code Annotated 7-6-4031.

WHEREAS, the Municipal Budget in "Attachment A" is based on modified accrual and the designated limit of authority shall be by Fund.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of The Town of Fromberg that:

The final budget after any amendments to the preliminary budget and after considering any public comment is adopted. This resolution authorizes:

- (a) Appropriations to defray the expenses or liabilities for the fiscal year.
- (b) It sets the legal spending limits at the Town fund level. Fund-level details are stated in the formal budget document and established in the Town's accounting system to be used as a management guide.
- (c) An increase(decrease) in property taxes due to (15-10-420 calculation), permissive and/or voted levies of \$210.16, (\$3,052.53), and \$5,876.27, respectively for a home valued at \$100,000, \$300,000 and \$600,000 is included in this fiscal year budget.

DULY passed and adopted at the Regular Meeting of the Fromberg Town Council on this 3rd day of September 2026. This Resolution shall become effective as of July 1, 2026.

ATTEST:

THE TOWN OF FROMBERG, MONTANA



Michele Auch, Town Clerk / Treasurer



Terry Feller, Mayor

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TOWN OF FROMBERG
Cash Reserve Worksheet
For the Year: 2026 - 2027

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Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining	% of Exp.
1000 General	52,015.37	157,091.00	178,323.00	0.00	30,783.37	17.26%
2260 Emergency	27,083.37	0.00	27,083.00	0.00	0.37	%
2388 Large Taxpayer Reserve Fund	0.00	73.00	0.00	0.00	73.00	%
2450 Red Lodge Area Community	781.60	200.00	981.00	0.00	0.60	0.06%
2820 Gas Tax	100,504.93	23,812.00	124,316.00	0.00	0.93	%
2821 Gas Tax - BaRSRA	5,796.94	0.00	5,796.00	0.00	0.94	0.02%
2992 America Rescue Plan Act	38,791.24	0.00	0.00	0.00	38,791.24	%
4010 Capital Improvement	50,000.00	0.00	50,000.00	0.00	0.00	%
5210 Water	32,804.82	207,558.00	302,203.00	-71,250.05	9,409.87	3.11%
5310 Sewer	292,631.13	203,850.00	322,399.00	-44,715.66	218,797.79	67.87%
5410 Garbage	241.01	80,600.00	73,250.00	-7,655.11	15,246.12	20.81%
7120 Fire Relief Disability	0.00	2,000.00	2,000.00	0.00	0.00	%
7200 Rural Fire - Voted Mill	866.07	10,839.00	10,838.00	866.00	1.07	0.01%
Totals	601,516.48	686,023.00	1,097,189.00	-122,754.82	313,105.30	

09/18/26
12:41:34

TOWN OF FROMBERG
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

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1000 General

Account	Actuals				Current		% Rec. Budget	Prelim. Budget Change	Final Budget	% Old Budget
	22-23	23-24	24-25	25-26	Budget	25-26				
310000 TAXES										
311010 Real Tax	56,426	60,190	56,877	58,560	63,315	92%	66,139		66,139	104%
Montana Certified Values \$474,025 + \$104,972 = \$758,997/1000 x 114.23 = \$86,138.83										
311020 Personal Tax	694	224	209	82	158	52%	150		150	95%
\$871 Taxable Value/1000 x 114.23 mills = \$99.49										
Padded per back taxes owed										
311021 Mobile Homes	1,507	1,527	474	2,522	1,874	135%	2,143		2,143	114%
\$ 18,757 taxable value/1000 x 114.23 mills=2,142.61										
312000 Penalty & Interest	323	384	148	520	300	173%	340		340	113%
Average \$1,375/4=\$ 343.75										
314140 County Option Taxes	20,053	21,968	22,160	25,121	22,000	114%	22,000		22,000	100%
Average \$89,302/4=\$22,325.50-Local motor vehicle tax levied										
314150 Marijuana excise Tax	3,044	5,109	6,990	8,157	7,500	109%	9,000		9,000	120%
Increase 25-26 to 26-27 = 15 +/-%										
Increase 24-25 to 25-26 = 16.7%										
Increase 23-24 to 24-25 = 36.82%										
Increase 22-23 to 23-24 = 67.84%										
Group:										
	82,047	89,402	86,858	94,962	95,147	100%	99,772	0	99,772	105%
320000 LICENSES AND PERMITS										
322020 Business License	408	295	375	160	400	40%	200		200	50%
323030 Animal License	20	380	896	1,750	800	219%	1,800		1,800	225%
Group:										
	428	675	1,271	1,910	1,200	159%	2,000	0	2,000	167%
330000 INTERGOVERNMENTAL REVENUE										
331113 FEMA										
					6,542	0%			0	0%
334200 HB355 Street Paving				34,412	34,412	100%			0	0%
335065 Oil & Gas Prod Tax	627	889	583	976	500	195%	750		750	150%
Average over 4 years										
335120 Gambling Machine Permits	1,100			375	1,300	29%	500		500	38%
335230 State Entitlement Share	43,316	45,079	46,871	47,289	47,289	100%	48,904		48,904	103%
Group:										
	45,043	45,968	47,454	83,052	90,043	92%	50,154	0	50,154	56%

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Account	Actuals			Current Budget	% Rec. Budget	Budget Change	Final Budget	% Old Budget
	22-23	23-24	24-25					
340000 CHARGES FOR SERVICES								
343042 Garbage Tags				50	0 ***%			0 0%
Group:				50	0 ***%	0	0	0 0%
350000 FINES								
351030 Town Law Violations	2,736	640	2,322	1,010	1,582 64%	1,500	1,500	95%
351033 Misdemeanor Surcharge			285	165	0 ***%	165	165	*****%
Group:	2,736	640	2,607	1,175	1,582 74%	1,665	1,665	105%
360000 MISCELLANEOUS REVENUE								
360000 MISCELLANEOUS REVENUE				1,170	0 ***%			0 0%
362000 Other misc revenue	13,285	23,551	1,547	1,105	2,000 55%	2,000	2,000	100%
Group:	13,285	23,551	1,547	2,275	2,000 114%	2,000	2,000	100%
370000 INVESTMENT EARNINGS								
10 Interest	1,157	1,435	1,622	1,974	1,500 132%	1,500	1,500	100%
Group:	1,157	1,435	1,622	1,974	1,500 132%	1,500	1,500	100%
Fund:	144,696	161,671	141,359	185,398	191,472 97%	157,091	157,091	82%

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09/18/26
12:41:34

TOWN OF FROMBERG
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

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2450 Red Lodge Area Community Foundation Grant/Reimaging Rural

Account	Actuals			Current		% Prelim.		Budget Change		% Old	
	22-23	23-24	24-25	25-26	Budget	Rec. Budget	25-26	26-27	Budget	26-27	Budget

330000 INTERGOVERNMENTAL REVENUE

330000 INTERGOVERNMENTAL REVENUE

Remaining money due from Red Lodge Community Foundation, received when project is completed and paperwork submitted.

Group:

3,018	0 ***%	200	0	200 *****%
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Fund:

3,018	0 ***%	200	0	200 *****%
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2820 Gas Tax

Account	Actuals			Current Budget		% Rec. Budget	Prelim. Budget		Budget Change	Final Budget		% Old Budget
	22-23	23-24	24-25	25-26	26-27		25-26	26-27		26-27	26-27	
330000 INTERGOVERNMENTAL REVENUE												
335040 Gas Tax Apportionment	9,065	70,051	23,814	23,571	24,008	98%	23,812	23,812		23,812	23,812	99%
Group:	9,065	70,051	23,814	23,571	24,008	98%	23,812	23,812	0	23,812	23,812	99%
Fund:	9,065	70,051	23,814	23,571	24,008	98%	23,812	23,812	0	23,812	23,812	99%

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4010 Capital Improvement

Account	Actuals			Current Budget		% Rec.	Prelim. Budget		Budget Change	Final Budget		% Old Budget
	22-23	23-24	24-25	25-26	26-27		25-26	26-27		26-27	26-27	
380000 OTHER FINANCING SOURCES				50,000		100%						0%
383000 Transfer in												

Group:

Fund:

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5210 Water

Account	Actuals			Current		% Rec. Budget	Prelim.		Budget Change	Final Budget		% Old Budget
	22-23	23-24	24-25	25-26	25-26		25-26	26-27		26-27	26-27	
340000 CHARGES FOR SERVICES												
343021 Metered Water Charges	112,942	124,581	180,704	167,697	186,000	90%	190,000			190,000	102%	
343022 Metered Water/hooksups	-502	2,619	442	3,135	1,500	203%	2,500			2,500	167%	
Change rate schedule June 2026												
343023 Bulk Water Sales	7,203	7,526	2,575	12	5,000	0%	10,000			10,000	200%	
343025 MT State DEQ Fees	482	-2	486	776	500	155%	508			508	102%	
343090 Penalties/Interest	10,266	11,737	21,116	-1,063	10,000	-11%	4,200			4,200	42%	
Group:	130,391	146,461	205,323	170,557	203,000	84%	207,208	0		207,208	102%	
360000 MISCELLANEOUS REVENUE												
360000 MISCELLANEOUS REVENUE	102		163	491	0	***%	350			350	*****%	
Interest from tax liens												
Group:	102		163	491	0	***%	350	0		350	*****%	
Fund:	130,493	146,461	205,486	171,048	203,000	84%	207,558	0		207,558	102%	

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5310 Sewer

Account	22-23	23-24	24-25	25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
340000 CHARGES FOR SERVICES										
343031 Sewer Service Charges	168,663	151,640	189,081	184,452	195,000	95%	200,000		200,000	103%
343032 Sewer Tapping Fees			1,000	750	1,500	50%	3,500		3,500	233%
change rate schedule June 2026										
Group:	168,663	151,640	190,081	185,202	196,500	94%	203,500	0	203,500	104%
360000 MISCELLANEOUS REVENUE										
360000 MISCELLANEOUS REVENUE				391	0	***%	350		350	****%
Interest from tax liens										
Group:				391	0	***%	350	0	350	****%
Fund:	168,663	151,640	190,081	185,593	196,500	94%	203,850	0	203,850	104%

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5410 Garbage

Account	Actuals			Current		% Rec. Budget	Prelim.		Budget Change	Final Budget		% Old Budget
	22-23	23-24	24-25	25-26	25-26		25-26	26-27		26-27	26-27	
340000 CHARGES FOR SERVICES												
343041 Garbage Operating	41,218	37,076	69,022	76,181	71,000	107%	80,000			80,000		113%
202 96 gallon @30.60 = \$ 6,181.20												
3-2yd @ \$90.65 = \$ 271.95												
1-6yd @ \$ 263.20 = \$ 263.20												
\$6,716.35 x 12 months = \$ 80,596.20												
343042 Garbage Tags	-53	218	232	566	360	157%	600			600		167%
Garbage \$170.00 + \$396.00 Burn=\$566.00												
Group:	41,165	37,294	69,254	76,747	71,360	108%	80,600	0	80,600	113%		
380000 OTHER FINANCING SOURCES												
383000 Transfer in				4,406	0	***%			0	0	0	0%
Group:				4,406	0	***%			0	0	0	0%
Fund:	41,165	37,294	69,254	81,153	71,360	114%	80,600	0	80,600	113%		

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7120 Fire Relief Disability

Account	Actuals			Current Budget		% Rec. Budget		Prelim. Budget		Budget Change		% Old Budget	
	22-23	23-24	24-25	25-26	26-27	25-26	26-27	26-27	26-27	26-27	26-27	26-27	26-27
330000 INTERGOVERNMENTAL REVENUE													
335050 Police/Fire from State	609	720				2,000	0%	2,000				2,000	100%
Group:	609	720				2,000	0%	2,000	0			2,000	100%
Fund:	609	720				2,000	0%	2,000	0			2,000	100%

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7200 Rural Fire - Voted Mill

Account	Actuals			Current Budget		% Rec. Budget		Budget Change		% Old Budget	
	22-23	23-24	24-25	25-26	26-27	25-26	26-27	26-27	26-27	26-27	26-27
310000 TAXES											
311010 Real Tax	7,409	8,892	8,020	8,246	9,250	89%	11,000	-523	10,477	113%	
Taxable value \$ 474,025+\$104,972=\$578,997/1000 x 18.40 = \$10,653.50											
Fire mills. Pad per Kirstin's advice, might collect more from back taxes.											
Make changes to reflect pages 53-55 on budget report to the state.											
311020 Personal Tax	93	29	31	12	250	5%	250	-234	16	6%	
\$871/\$1,000 x 18.40 fire mills = \$16.03											
Pad per Kirstin for past due property tax											
311021 Mobile Homes	199	217	69	356	500	71%	500	-154	346	69%	
\$18,757.00/\$1,000 x 18.40 fire mill = \$345.13											
Pad per Kirstin for past due property tax.											
Group:	7,701	9,138	8,120	8,614	10,000	86%	11,750	-911	10,839	108%	
Fund:	7,701	9,138	8,120	8,614	10,000	86%	11,750	-911	10,839	108%	
Grand Total:	502,392	576,975	638,114	708,395	748,340		686,861	-838	686,023		

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1000 General

Account Object	Actuals				Current Budget		% Exp. Budget		Prelim. Budget		Budget Changes		% Old Budget	
	22-23	23-24	24-25	25-26	25-26	25-26	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27
410100 Town Council														
110 Salaries and Wages 17 meetings	588	585	507	316	491	64%	493	_____	493	_____	493	_____	100%	100%
140 Social Security	36	36	31	20	31	65%	29	_____	29	_____	29	_____	94%	94%
142 Medicare	9	9	7	5	7	71%	6	_____	6	_____	6	_____	86%	86%
143 Work Comp	4	7	4	1	3	33%	1	_____	1	_____	1	_____	33%	33%
200 Supplies					100	0%	100	_____	100	_____	100	_____	100%	100%
300 Purchased Services Lease parcels 8,10,11-log cabin, wagon and planters along hwy		100	100	100	100	100%	100	_____	100	_____	100	_____	100%	100%
Account: 637 737 649 442 732 60% 729 0 729 100%														
410300 City Court														
111 Contract Labor \$200 per month	2,143	2,411	2,200	2,400	2,400	100%	2,400	_____	2,400	_____	2,400	_____	100%	100%
200 Supplies		465	320	500	64%	500	_____	500	_____	500	_____	500	_____	100%
300 Purchased Services														
310 Postage price increase at PO	33		73	80	0%	100	_____	100	_____	100	_____	100	_____	125%
380 Training Per Burt: #1 Butte: \$1,000 hotel, \$300 Registration, \$ 50 dinners, mileage \$352.00=\$1,702/2 with Bridger. \$851.00 Training #2 est the same for now.	592	450	1,002	472	1,000	47%	1,000	_____	1,000	_____	1,000	_____	100%	100%
Account: 2,768 3,326 3,275 3,192 4,140 77% 4,000 0 4,000 97%														
410400 Financial Administration														
110 Salaries and Wages Cut budget for TRM Vacation & TRMSick cut hours in half.	15,177	14,034	12,120	14,695	18,379	80%	21,224	_____	-686	_____	20,538	_____	112%	112%
111 Contract Labor Average 4 yrs=\$12,102/4=\$3,025.50	6,473	4,093	1,536	1,500	0%	3,000	_____	3,000	_____	3,000	_____	3,000	_____	200%
130 MMIA - Health Benefits	5,400	3,963	5,440	8,035	4,015	200%	8,095	_____	8,095	_____	8,095	_____	202%	202%
140 Social Security	941	1,336	751	985	1,139	86%	1,316	_____	-42	_____	1,274	_____	112%	112%
141 Unemployment Insurance	789	82	91	119	138	86%	159	_____	-5	_____	154	_____	112%	112%
142 Medicare	220	183	176	230	267	86%	308	_____	-10	_____	298	_____	112%	112%

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Account	Object	22-23	23-24	24-25	25-26	Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
143	Work Comp	231	347	79	96	104	92%	120	-4	116	112%
146	MMIA - DENTAL	190	8	202	269	135	199%	269		269	199%
147	MMIA - LIFE INSURANCE	116	213	37	55	27	204%	55		55	204%
148	MMIA - VISION	56	41	42	56	28	200%	56	1	57	204%
200	Supplies checks, paper, deposit slips, repairs to building, etc	852	1,649	210	1,198	2,000	60%	1,500		1,500	75%
300	Purchased Services advertising, web page, copier service agreement etc.	432	1,008	321	1,116	1,000	112%	1,200		1,200	120%
330	Publicity, Subscriptions 25-26 Actual reflects old checks that were cancelled for prior years, plus two \$950.00 payments for AFR. Should be \$1,100.00 actual for 25-26. AFR filing fee shouldn't be as much without ARPA money.	1,643	1,255	759	730	1,000	73%	1,000		1,000	100%
340	Utilities/Phone Electrical, MDU & TCT	3,277	2,824	2,260	2,709	3,000	90%	3,000		3,000	100%
362	Computer and Equipment Black Mountain Software Est Bill \$12,306.58/general, water, sewer, garbage=\$3,076.65	1,801	2,182	2,334	2,698	2,500	108%	3,200		3,200	128%
370	Travel Clerk School		964		71	0	***%	100		100	*****%
380	Training Clerk School				196	250	78%	300		300	120%
410530	Auditing										
352	Audit/AFR AFR-Montana League of Cities and Towns	37,598	34,182	26,358	33,258	35,482	94%	44,902	-746	44,156	124%
	Account:										
410600	Elections										
300	Purchased Services										
	Account:										
41100	Legal Services										
350	Legal Services \$1,200 per month-Dennison Butler \$10,000 towards Riverbank project-Advice to pursue legal action towards Skillwater Conservation, contractor etc. Voted to move forward with an attorney April 2026 minutes. Not amount was set. What are our options and risks.	5,881	16,800	14,400	14,400	14,400	100%	14,400	10,000	24,400	169%

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Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
Account:	5,881	16,800	14,400	14,400	14,400	100%	14,400	10,000	24,400	169%
411200 Facilities										
200 Supplies	687		-239	448	448	0 ***	500		500	*****
Last year was paint, new water heater										
Account:	687		-239	448	448	0 ***	500	0	500	*****
420100 Police										
351 Police Contract	52,284	47,236	53,864	54,672	54,672	100%	55,493		55,493	101%
1.5% increase										
Account:	52,284	47,236	53,864	54,672	54,672	100%	55,493	0	55,493	101%
420750 Central Emergency Dispatch -- 911										
391 Dispatch	1,536	4,698	3,336	5,604	5,604	100%	6,435		6,435	115%
Per Angela Newell-7/22/26										
Account:	1,536	4,698	3,336	5,604	5,604	100%	6,435	0	6,435	115%
430200 Road & Street										
200 Supplies	4,119	15,820	3,998	737	7,000	11%	5,000		5,000	71%
15 Maint & Repair-Vehicles	4,117	2,699	43	2,092	2,000	105%	2,000		2,000	100%
300 Purchased Services	1,125	1,108		865	2,000	43%	2,000		2,000	100%
900 Capital Outlay vehicle		1,200			3,333	0%	3,333		3,333	100%
Account:	8,236	19,644	6,349	3,694	14,333	26%	12,333	0	12,333	86%
430263 Street Lighting										
340 Utilities/Phone	6,717	7,730	8,677	9,517	9,040	105%	10,500	-400	10,100	112%
9.68% increase from 24-25 to 25-26										
6% increase 26-27										
Account:	6,717	7,730	8,677	9,517	9,040	105%	10,500	-400	10,100	112%
460400 Parks										
111 Contract Labor					300	0%			0	0%
200 Supplies	3,752	5,080	1,390	803	2,800	29%	2,800		2,800	100%
225 Maint & Repair-Vehicles	357		43	52	0	***	300		300	*****
260 Maint & Repair-Buildings	69				0	0%	500		500	*****

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Account	Object	Actuals			Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget	
		22-23	23-24	24-25							25-26
300	Purchased Services	800	732	1,379	649	750	87%	6,000		6,000	800%
	\$500 porta potty										
	\$5,300 tree work										
340	Utilities/Phone	118	188	257	590	270	219%	600		600	222%
940	Capital Outlay-Equip/Tool										
					3,896	0	***%			0	0%
Account:		5,096	6,000	3,069	5,990	4,120	145%	10,200	0	10,200	248%
490000	DEBT SERVICE										
620	Bond Interest				13	0	***%	80		80	*****%
	lawn mower interest										
Account:					13	0	***%	80	0	80	*****%
510300	Misc										
200	Supplies		330		1,540	0	***%			0	0%
Account:			330		1,540	0	***%	0	0	0	0%
510330	Insurance										
510	Liability Insurance	4,295	100	2,121	2,188	2,345	93%	3,262		3,262	139%
	MMIA \$9,786/3										
511	Property Insurance		9,325	3,548	3,669	3,669	100%	3,635		3,635	99%
	MMIA \$10,904/3										
Account:		4,295	9,425	5,669	5,857	6,014	97%	6,897	0	6,897	115%
520000	OTHER FINANCING USES										
820	Transfer out				50,000	0	***%			0	0%
Account:					50,000	0	***%	0	0	0	0%
521000	Transfer										
820	Transfer out					50,000	0%			0	0%
Account:						50,000	0%	0	0	0	0%
Fund:		125,048	155,595	127,557	197,747	204,538	97%	169,469	8,854	178,323	87%

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2820 Gas Tax

Account Object	Actuals		Current Budget		% Exp. Budget		Prelim. Budget		Budget Changes		Final Budget		% Old Budget	
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27
430200 Road & Street														
200 Supplies		4,083	13,129	27,989	128,930	22%	124,316		-5,953		118,363		92%	
25% of fiscal year's projected revenue can be spent or set aside for equipment.														
Set-up a reserve acct \$5,953.00														
decrease to zero our % of exp on Cash Reserve worksheet per Kirstin														
940 Capital Outlay-Equip/Tool					0	0%	5,953				5,953		*****%	
Account:		4,083	13,129	27,989	128,930	22%	130,269		-5,953		124,316		96%	
Fund:		4,083	13,129	27,989	128,930	22%	130,269		-5,953		124,316		96%	%

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2821 Gas Tax - BARSAA

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. Budget 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
430200 Road & Street				30,507	36,304	84%	5,796		5,796	16%
200 Supplies										
Remaining funds in BARSAA \$5796.94				30,507	36,304	84%	5,796	0	5,796	16%
Account:										
Fund:				30,507	36,304	84%	5,796	0	5,796	16%

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4010 Capital Improvement

Account	Object	22-23	23-24	24-25	25-26	Current Budget	% Exp. Budget	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
411800 Facilities											
900	Capital Outlay				25-26	25,000	0%	25,000		25,000	100%
Account:											
460400 Parks											
900	Capital Outlay					25,000	0%	25,000	0	25,000	100%
Account:											
Fund:											
						50,000	0%	50,000	0	50,000	100%

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5210 Water

Account Object	Actuals			Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
	22-23	23-24	24-25						
410530 Auditing									
352 Audit/AFR	1,133	1,905		27,620	17,500 158%	2,000		2,000	11%
Montana League of Cities and Towns	\$ 4,500.00								
Account:	1,133	1,905		27,620	17,500 158%	2,000	0	2,000	11%
430510 Water Adm									
110 Salaries and Wages	41,426	45,218	47,000	60,512	62,209 97%	94,370	-23,955	70,415	113%
Prelim 50-50 split in wages between Water & Sewer									
Final 35% water-65% sewer-one year Resolution # 550									
Cut budget for TRM/Vacation & TRMSick cut hours in half.									
111 Contract Labor				1,500	0%			0	0%
130 MMIA - Health Benefits	11,346	15,468	24,295	22,455	8,817 255%	36,129	-8,481	27,648	314%
140 Social Security	2,711	3,632	2,914	3,977	3,857 103%	5,850	-1,484	4,366	113%
141 Unemployment Insurance	280	322	200	479	463 103%	703	-178	525	113%
142 Medicare	634	720	681	930	902 103%	1,368	-348	1,020	113%
143 Work Comp	1,619	2,455	2,943	3,007	2,749 109%	4,539	-1,408	3,131	114%
16 MMIA - DENTAL	466	150	1,074	755	296 255%	1,209	-285	924	312%
147 MMIA - LIFE INSURANCE	190	427	161	138	94 147%	215	-48	167	178%
148 MMIA - VISION	120	107	242	162	70 231%	229	-52	177	253%
150 Health Insurance				-69	0 ***			0	0%
200 Supplies	65,019	76,188	36,400	52,824	80,000 66%	60,000		60,000	75%
225 Maint & Repair-Vehicles	1,463		85	1,707	1,000 171%	3,000		3,000	300%
300 Purchased Services	256	37,994	13,634	30,588	38,000 80%	30,000		30,000	79%
\$ 5,000 DNRC Contribution for PER water									
310 Postage	156	131	602	739	667 111%	800		800	120%
330 Publicity, Subscriptions	164			418	100 418%	500		500	500%
\$418.00 DEQ									
340 Utilities/Phone	8,643	8,678	10,558	10,659	11,000 97%	11,300		11,300	103%
6% increase									
360 Maintenance & Repair				52	2,000 3%			0	0%

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5210 Water

Account	Object	Actuals			Current Budget		% Exp. Budget		Prelim. Budget		Budget Changes		Final Budget		% Old Budget	
		22-23	23-24	24-25	25-26	25-26	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27
362	Computer and Equipment	1,939	2,182	2,334	2,802	2,500	112%	3,200					3,200		128%	
\$12,306.58 BMS/4=\$3,076.65																
370	Travel	278	38	122	137	400	34%	200					200		50%	
\$ 575.00/4= \$143.75																
380	Training	412	440	371	953	600	159%	1,000					1,000		167%	
Training where this year?																
390	Other Services				-8	0	***%								0	0%
510	Liability Insurance			2,022	2,428	2,345	104%	3,262					3,262		139%	
\$9,786/3																
511	Property Insurance			3,548	3,669	3,669	100%	3,635					3,635		99%	
\$10,904/3																
620	Bond Interest				-55	0	***%								0	0%
830	Depreciation	34,043	34,043			0	0%								0	0%
900	Capital Outlay					3,333	0%	23,333					23,333		700%	
\$3,333-Truck from last year																
\$20,000-Rep. Troy Downing-Cell Meters or other matching grant funding if Troy Downing doesn't come through.																
Account:		171,165	228,193	149,186	199,259	226,571	88%	284,842			-36,239		248,603		110%	
430520	Water															
300	Purchased Services				-53	0	***%								0	0%
Account:					-53	0	***%								0	0%
430610	Sewer Adm															
200	Supplies		12			0	***%								0	0%
Account:			12			0	***%								0	0%
460400	Parks															
200	Supplies		90			0	***%								0	0%
Account:			90			0	***%								0	0%
490300	Debt Service															
610	Bond Pmt Princ & Interest	12,600	-19,000		51,431	56,650	91%	51,600					51,600		91%	
WRF #25576=1/1/27 \$5,537.50, 7/1/27 \$5,500.00																
WRF #18404=1/1/27 \$ 15,587.50, 7/1/27 \$ 15,437.50																
WRF #18403=1/1/27 \$ 4287.50, 7/1/27 \$ 5,250.00																
Account:		12,600	-19,000		51,431	56,650	91%	51,600			0		51,600		91%	

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5210 Water

Account Object	Actuals			Current Budget		% Exp. Budget		Prelim. Budget		Budget Changes		Final Budget		% Old Budget	
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27
521000 Transfer															
820 Transfer out				-23,255		0 ***%								0	0%
Account:				-23,255		0 ***%		0		0		0		0	0%
Fund:	184,898	211,098	149,186	255,104	300,721	85%	338,442	-36,239	302,203					100%	%

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5250 Water - ARPA

Account Object	Actuals			Current Budget		% Exp. Budget		Prelim. Budget		Budget Changes		% Old Budget	
	22-23	23-24	24-25	25-26	25-26	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27
430510 Water Adm													
200 Supplies	3,900	39,800	-3,900			0	0%					0	0%
300 Purchased Services		47,126	1,379,117			0	0%					0	0%
Account:	3,900	86,926	1,375,217			0	***%	0	0	0	0	0	0%
521000 Transfer													
820 Transfer out				23,255		0	***%					0	0%
Account:				23,255		0	***%	0	0	0	0	0	0%
Fund:	3,900	86,926	1,375,217	23,255		0	***%	0	0	0	0	0	0%

TOWN OF FROMBERG
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5310 Sewer

Account	Object	Actuals			Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		22-23	23-24	24-25	25-26	25-26	26-27	26-27	26-27	26-27
410530 Auditing										
352 Audit/AFR		1,133	1,905		27,620	17,500 158%	2,000		2,000	11%
Montana League of Cities and Towns- \$ 4,500.00										
Account: 1,133 1,905 27,620 17,500 158% 2,000 0 2,000 11%										
430610 Sewer Adm										
110 Salaries and Wages		41,423	45,215	46,998	60,508	62,209 97%	94,370	18,906	113,276	182%
Prelim 50-50 split in wages between Water & Sewer										
Final 35% water-65% sewer-one year Resolution # 550										
Cut budget for TRM/Vacation & TRM/Sick cut hours in half.										
111 Contract Labor					1,500	0%			0	0%
130 MMIA - Health Benefits		11,345	9,516	24,295	22,453	8,817 255%	36,129	8,481	44,610	506%
140 Social Security		2,711	3,632	2,914	3,976	3,857 103%	5,850	1,173	7,023	182%
141 Unemployment Insurance		280	322	200	479	463 103%	704	143	847	183%
142 Medicare		634	721	682	930	902 103%	1,368	274	1,642	182%
143 Work Comp		1,619	2,455	2,943	3,006	2,749 109%	4,539	1,175	5,714	208%
146 MMIA - DENTAL		466	124	1,074	755	296 255%	1,209	285	1,494	505%
147 MMIA - LIFE INSURANCE		190	428	161	138	94 147%	215	48	263	280%
148 MMIA - VISION		120	98	242	162	70 231%	229	53	282	403%
150 Health Insurance					-69	0 ***%			0	0%
200 Supplies		34,568	49,497	14,195	25,304	50,000 51%	35,000		35,000	70%
225 Maint & Repair-Vehicles		1,515		85	1,759	0 ***%	3,000		3,000	*****%
300 Purchased Services		1,762	4,935	10,198	18,806	15,000 125%	15,000		15,000	100%
310 Postage		276	131	602	739	667 111%	850		850	127%
340 Utilities/Phone		18,765	13,959	17,979	17,252	18,700 92%	18,000		18,000	96%
\$17,252 x 6% increase										
360 Maintenance & Repair						3,500 0%			0	0%
362 Computer and Equipment		1,939	2,182	2,334	2,802	2,500 112%	3,100		3,100	124%
BMS \$12,306.58/4=\$3076.65										
370 Travel			38	1,180	137	1,200 11%	1,200		1,200	100%

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5310 Sewer

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. Budget 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
380 Training			649	953	650	147%	1,000		1,000	154%
390 Other Services				-8	0	***%			0	0%
510 Liability Insurance \$9,786/3			2,022	2,428	2,345	104%	3,262		3,262	139%
511 Property Insurance \$10,904/3			3,549	3,669	3,669	100%	3,635		3,635	99%
620 Bond Interest				-621	0	***%			0	0%
830 Depreciation	75,031	75,031			0	0%			0	0%
900 Capital Outlay \$3,334 Truck \$11,500 + \$25.00 wire fee					3,334	0%	3,334	11,525	14,859	446%
Account:	192,644	208,284	132,302	165,558	182,522	91%	231,994	42,063	274,057	150%
460400 Parks 200 Supplies				86	0	***%			0	0%
Account:				86	0	***%	0	0	0	0%
490300 Debt Service 610 Bond Pmt Princ & Interest SFR #25559 1/1/27 \$7,650.00; 7/1/27 \$ 7,600.00 Wastewater Plant \$2,591.00 monthly=\$31,092			31,092	44,883	45,517	99%	46,342		46,342	102%
Account:	31,092	31,092	31,092	44,883	45,517	99%	46,342	0	46,342	102%
521000 Transfer 820 Transfer out				-27,845	0	***%			0	0%
Account:				-27,845	0	***%	0	0	0	0%
Fund:	193,777	241,281	163,394	210,302	245,539	86%	280,336	42,063	322,399	131%

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5350 Sewer - ARPA

Account Object	Actuals			Current Budget 25-26	% Exp. Budget 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
	22-23	23-24	24-25						
430610 Sewer Adm									
200 Supplies	2,000	30,750	-2,000	0	0%			0	0%
300 Purchased Services		34,530	572,003	0	0%			0	0%
Account:	2,000	65,280	570,003	0	***%	0	0	0	0%
521000 Transfer									
820 Transfer out				32,251	0	***%		0	0%
Account:				32,251	0	***%	0	0	0%
Fund:	2,000	65,280	570,003	32,251	0	***%	0	0	0%

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5410 Garbage

Account Object	Actuals			Current Budget		% Exp. Budget		Prelim. Budget		Budget Changes		% Old Budget	
	22-23	23-24	24-25	25-26	25-26	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27
430810 Garbage Adm													
200 Supplies	5,206	10,329	810	312	2,000	16%		600				600	30%
225 Maint & Repair-Vehicles					50	0%						0	0%
300 Purchased Services	168	868	1,248	386	0	***%		500				500	*****%
310 Postage		131	602	911	667	137%		950				950	142%
362 Computer and Equipment													
BMS \$12,306.58/4=\$3076.65			113	2,698	0	***%		3,200				3,200	*****%
392 Disposal Contract Pmt	64,087												
205 Services @ \$23.55 = \$4,827.75		43,534	60,864	66,420	63,603	104%		68,000				68,000	107%
1 4yd-\$173.51													
1 3 yd-\$130.13													
3 2 yds @ \$ 86.75 = \$260.25													
1 6 yd @ \$260.26													
Total Approx \$67,822.80													
Account:	69,461	54,862	63,637	70,727	66,320	107%		73,250	0			73,250	110%
Fund:	69,461	54,862	63,637	70,727	66,320	107%		73,250	0			73,250	110%

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7120 Fire Relief Disability

Account Object	Actuals			Current Budget		% Prelim. Exp. Budget		Budget Changes		% Old Budget	
	22-23	23-24	24-25	25-26	26-27	25-26	26-27	26-27	26-27	26-27	26-27
420000 PUBLIC SAFETY											
700 Grants, Contributions & I	629	720		2,000	0%	2,000	100%				
Account:	629	720		2,000	0%	2,000	100%	0	2,000	100%	
Fund:	629	720		2,000	0%	2,000	100%	0	2,000	100%	%

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7200 Rural Fire - Voted Mill

Account Object	Actuals			Current Budget		% Exp. Budget		Prelim. Budget		Budget Changes		Final Budget		% Old Budget	
	22-23	23-24	24-25	25-26	25-26	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27
420460 Rural Fire															
540 Rural Fire Protection		16,772	8,120	9,479	10,000	95%	11,750			-912		10,838	108%		
\$598,625 taxable value/\$1,000 x 18.40 voted fire mills = \$11,014.70															
Might collect more from back taxes possibly, safer to not go over budget. Per															
Kirstin's advice last year															
Money comes in and goes out															
change for form pg 54 excel spreadsheet															
Account:		16,772	8,120	9,479	10,000	95%	11,750			-912		10,838	108%		
Fund:		16,772	8,120	9,479	10,000	95%	11,750			-912		10,838	108%		
Grand Total:	579,084	846,712	2,470,963	860,379	1,071,436		1,089,376			7,813		1,097,189			

RESOLUTION NO. 555

A RESOLUTION OF THE TOWN OF FROMBERG SETTING FEE SCHEDULE

WHEREAS, it is in the best interest of the Citizens of Fromberg to have a clear and concise schedule of fees; and

WHEREAS, the attached fee schedule is hereby approved and enacted.

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Fromberg, Montana as follows:

The Town of Fromberg hereby adopts the attached Fee Schedule. These fees shall be effective as of the date below, and shall take precedence over any other fee schedules that may exist.

PASSED and APPROVED by the Town Council this 10th day of September, 2026.

FOR THE TOWN OF FROMBERG, MONTANA:

By: Terry Feller
Terry Feller, Mayor

Attest:

Michele Auch
Michele Auch, Clerk

TOWN OF FROMBERG 9/10/26

TABLE OF FEES

Water-Rates Changed in July 2024

Residential Active	\$ 57.00	
Commercial Active	\$ 57.00	
Non-Residential Active	\$ 57.00	
Non-Active	\$ 41.00	
School	\$ 57.00	
Per 1000 gallons	\$ 2.50	
Bulk Water	\$ 0.03 per gallon	
Water Disconnect	\$ 50.00 (turn-off)	
Water Reconnect	\$ 50.00 (turn-on)	
Household Tapping	\$ 2,500.00	
Business Tapping	\$ 3,500.00	

Garbage-4.5% increase in July 2026-2029

96 gal	\$ 30.60
2 yd Dumpster	\$ \$90.65
3 yd Dumpster	\$ 133.35
4 yd Dumpster	\$ 176.90
6 yd Dumpster	\$ 263.20
8 yd Dumpster	\$ 349.45

Sewer-Rates Changed in July 2024

Full	\$ 75.00
Full x2	\$ 150.00
Full x3	\$ 225.00
Full x4	\$ 300.00
Full x5	\$ 375.00
Full x6	\$ 450.00
Schools	\$ 101.00
Non-Active	\$ 45.00
Exempt	\$ 0.00
Household Tapping	\$ 2,500.00
Business Tapping	\$ 3,500.00

Dog Licenses-Due May 1st Every Year

Male or Spayed Female	\$ 10.00
Female Unaltered	\$ 15.00
Kennel Licenses-more than (3) dogs	\$100.00
Up to May 30 th Late Fee	\$ 75.00
May 31 st Late Fee Increases to	\$ 200.00

Business Licenses-Due Jan. 1st Every Year

Business	\$50.00
Bars/Saloons	\$125.00

Back Room Rental	\$5.00
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Labor & Equipment \$ 200.00 per Man Hour

Tampering with Water/Sewer Property-Time & Materials
 Damage Fee to Water/Sewer Mains-Time & Materials

Zoning Variance requiring Public Hearing
Special Meeting Fee

\$400.00 per Variance Application
 \$150.00 per Special Meeting