

09/01/26
15:49:45

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

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Report ID: B220C

NEW

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining	% of Exp.
-----	-----	-----	-----	-----	-----	-----
1000 General	52,001.94	157,091.00	178,323.00	0.00	30,769.94	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 - BarsAA	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	-65,017.18	3,177.00	1.05%
5310 Sewer	292,631.13	203,850.00	322,399.00	-43,166.29	217,248.42	67.38%
5410 Garbage	241.01	80,600.00	73,250.00	-7,684.37	15,275.38	20.85%
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	601,503.05	686,023.00	1,097,189.00	-115,001.84	305,338.89	

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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	52,001.94	157,091.00	178,323.00	0.00	30,769.94	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 - BaRSAA	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	-65,017.18	3,177.00	1.05%
5310 Sewer	297,037.42	203,850.00	310,874.00	-43,166.29	233,179.71	75.01%
5410 Garbage	-4,165.28	80,600.00	73,250.00	-7,684.37	10,869.09	14.84%
7120 Fire Relief Disability	0.00	2,000.00	2,000.00	0.00	0.00	%
7200 Rural Fire - Voted Mill	866.07	11,750.00	11,750.00	866.00	0.07	%
Totals	601,503.05	686,934.00	1,086,576.00	-115,001.84	316,862.89	

Changed
- Took out
vac truck +
garbage

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

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1000 General

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
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										
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	48,640	49,089	99%	50,154	0	50,154	102%
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	0	1,665	105%

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

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1000 General

Account	Actuals		Current Budget		% Rec. Budget	Prelim. Budget		Budget Change	Final Budget		% Old Budget
	22-23	23-24	24-25	25-26		26-27	26-27		26-27	26-27	
360000 MISCELLANEOUS REVENUE											
362000 Other misc revenue	13,285	23,551	1,547	1,105	2,000	55%	2,000		2,000	100%	100%
Group:	13,285	23,551	1,547	1,105	2,000	55%	2,000	0	2,000	100%	100%
370000 INVESTMENT EARNINGS											
371000 Interest	1,157	1,435	1,622	1,960	1,500	131%	1,500		1,500	100%	100%
Group:	1,157	1,435	1,622	1,960	1,500	131%	1,500	0	1,500	100%	100%
Fund:	144,696	161,671	141,359	149,752	150,518	99%	157,091	0	157,091	104%	104%

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73 *****%

0	0%	0	73	73	*****%
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0	0%	0	73	73*****%
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TOWN OF FROMBERG
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2450 Red Lodge Area Community Foundation Grant/Reimaging Rural

Account	22-23	23-24	Actuals	24-25	25-26	Current Budget 25-26	% Rec. Budget 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUE					3,018	0 ***	200			200 *****	
Remaining money due from Red Lodge Community Foundation, received when project is completed and paperwork submitted.											
Group:											
					3,018	0 ***	200		0	200 *****	
Fund:											
					3,018	0 ***	200		0	200 *****	

TOWN OF FROMBERG
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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					
330000 INTERGOVERNMENTAL REVENUE									
335040 Gas Tax Apportionment	9,065	70,051	23,814	23,571	24,008	98%	23,812	23,812	99%
Group:	9,065	70,051	23,814	23,571	24,008	98%	23,812	0	23,812
Fund:	9,065	70,051	23,814	23,571	24,008	98%	23,812	0	23,812

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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	25-26	25-26	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27
380000 OTHER FINANCING SOURCES				50,000	50,000	100%							0	0%
383000 Transfer in														
Group:				50,000	50,000	100%			0	0			0	0%
Fund:				50,000	50,000	100%			0	0			0	0%

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TOWN OF FROMBERG
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5210 Water

Account	22-23	23-24	Actuals	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											
343021 Metered Water Charges	112,942	124,581	180,704	166,252	186,000	89%	190,000			190,000	102%
343022 Metered Water/hookups	-502	2,619	442	750	1,500	50%	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	774	500	155%	508			508	102%
343090 Penalties/Interest	10,266	11,737	21,116	-3,464	10,000	-35%	4,200			4,200	42%
Group:	130,391	146,461	205,323	164,324	203,000	81%	207,208	0	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	0	350	***%
Fund:	130,493	146,461	205,486	164,815	203,000	81%	207,558	0	0	207,558	102%

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Revenue Budget Report -- MultiYear Actuals
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5310 Sewer

Account	Actuals			Current		% Rec.	Prelim.		Budget Change	Final		% Old
	22-23	23-24	24-25	25-26	25-26		Budget	26-27		Budget	26-27	
340000 CHARGES FOR SERVICES												
343031 Sewer Service Charges	168,663	151,640	189,081	182,902	195,000	94%	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	183,652	196,500	93%	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	184,043	196,500	94%	203,850	0		203,850		104%

5410 Garbage

Account	22-23	23-24	Actuals		Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
			24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
340000 CHARGES FOR SERVICES										
343041 Garbage Operating	41,218	37,076	69,022	76,211	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	76,777	71,360	108%	80,600	0	80,600	113%
Fund:	41,165	37,294	69,254	76,777	71,360	108%	80,600	0	80,600	113%

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7120 Fire Relief Disability

Account	Actuals		Current Budget 25-26	% Rec. Budget 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
	22-23	23-24						
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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Revenue Budget Report -- MultiYear Actuals
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7200 Rural Fire - Voted Mill

Account	22-23	23-24	Actuals		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
	22-23	23-24	24-25	25-26							
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:	7,701	9,138	8,120	8,614		10,000		11,750	-911	10,839	

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TOWN OF FROMBERG
Payroll Detail Report

Employee	Type	Total	Mnth 1	Mnth 2	Mnth 3	Mnth 4	Mnth 5	Mnth 6	Mnth 7	Mnth 8	Mnth 9	Mth 10	Mth 11	Mth 12
Wilm, Nathan S.	9													
		5310-	-430610-147-				105.31							
		5310-	-430610-148-				53.79							
Total		111,151	9,153	9,153	9,153	9,153	9,153	9,342	9,342	9,342	9,342	9,342	9,342	9,342
Total Hrs		2,181	181	181	181	181	181	181	181	181	181	181	181	181
		REG	64,977	5,340	5,340	5,340	5,340	5,340	5,490	5,490	5,490	5,490	5,490	5,490
	(Hours)	2,136	178	178	178	178	178	178	178	178	178	178	178	178
	(Rate)		30.00	30.00	30.00	30.00	30.00	30.00	30.84	30.84	30.84	30.84	30.84	30.84
	COMA	248	21	21	21	21	21	21	21	21	21	21	21	21
	(Hours)	8	0	0	0	0	0	0	0	0	0	0	0	0
	(Rate)		30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
	TRMV	1,850	154	154	154	154	154	154	154	154	154	154	154	154
	(Hours)	60	5	5	5	5	5	5	5	5	5	5	5	5
	(Rate)		30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84
	TRMS	370	31	31	31	31	31	31	31	31	31	31	31	31
	(Hours)	12	1	1	1	1	1	1	1	1	1	1	1	1
	(Rate)		30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84	30.84
	SOCIAL	4,182	344	344	344	344	344	344	353	353	353	353	353	353
	(Rate)		0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620
	MEDICARE	978	80	80	80	80	80	80	83	83	83	83	83	83
	(Rate)		0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145
	UNEMPL. INSUR.	506	42	42	42	42	42	42	43	43	43	43	43	43
	(Rate)		0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075
	WORKERS' COMP	4,065	334	334	334	334	334	334	343	343	343	343	343	343
	(Rate)		0.0566	0.0566	0.0566	0.0566	0.0566	0.0566	0.0566	0.0566	0.0566	0.0566	0.0566	0.0566
	MMIA - HI	32,736	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728
	MMIA - DENTAL	1,104	92	92	92	92	92	92	92	92	92	92	92	92
	MMIA - LIFE	132	11	11	11	11	11	11	11	11	11	11	11	11
	MMIA - VISION	266	22	22	22	22	22	22	22	22	22	22	22	22
	MMIA - AD&D	30	3	3	3	3	3	3	3	3	3	3	3	3
(Acct)		5210-	-430510-110-				23605.98							
		5210-	-430510-130-				11457.60							
		5210-	-430510-140-				1463.76							
		5210-	-430510-141-				177.06							
		5210-	-430510-142-				342.24							
		5210-	-430510-143-				1422.78							
		5210-	-430510-146-				386.46							
		5210-	-430510-147-				56.64							
		5210-	-430510-148-				93.30							
		5310-	-430610-110-				43840.02							
		5310-	-430610-130-				21278.40							
		5310-	-430610-140-				2717.94							
		5310-	-430610-141-				328.74							
		5310-	-430610-142-				635.70							
		5310-	-430610-143-				2642.40							
		5310-	-430610-146-				717.54							
		5310-	-430610-147-				105.36							
		5310-	-430610-148-				173.10							
Total		111,444	9,202	9,202	9,202	9,202	9,202	9,202	9,374	9,374	9,374	9,374	9,374	9,374
Total Hrs		2,216	184	184	184	184	184	184	184	184	184	184	184	184

2.8% COLA

TOWN OF FROMBERG
Payroll Detail Report

Employee		Type	Total	Mnth 1	Mnth 2	Mnth 3	Mnth 4	Mnth 5	Mnth 6	Mnth 7	Mnth 8	Mnth 9	Mnth 10	Mnth 11	Mth 12	
Wilson, Donald	40	REG	180	15	15	15	15	15	15	15	15	15	15	15	15	
		(Hours)	12	1	1	1	1	1	1	1	1	1	1	1	1	1
		(Rate)	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
		REG	75	15	15	15	15	15	0	0	0	0	0	0	0	0
		(Hours)	5	1	1	1	1	1								
		(Rate)	15.00	15.00	15.00	15.00	15.00	15.00								
		SOCIAL	16	2	2	2	2	2	1	1	1	1	1	1	1	1
		(Rate)	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620
		MEDICARE	4	0	0	0	0	0	0	0	0	0	0	0	0	0
		(Rate)	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145
		WORKERS' COMP	1	0	0	0	0	0	0	0	0	0	0	0	0	0
		(Rate)	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053	0.0053
		(Acct)	1000-	-410100-110-			86.70									
1000-	-410100-140-			5.27												
1000-	-410100-142-			1.36												
1000-	-410100-143-			0.39	1000	Total				93.72						
5210-	-430510-110-			84.15												
5210-	-430510-140-			5.27												
5210-	-430510-142-			1.19												
5210-	-430510-143-			0.51	5210	Total					91.12					
5310-	-430610-110-			84.15												
5310-	-430610-140-			5.27												
5310-	-430610-142-			1.19												
5310-	-430610-143-			0.51	5310	Total					91.12					
Total	276	32	32	32	32	32	32	16	16	16	16	16	16	16	16	
Total Hrs	17	2	2	2	2	2	2	1	1	1	1	1	1	1	1	
Grand Total			314,908	25,309	25,309	26,258	26,258	26,356	26,528	26,528	26,528	26,528	26,528	26,528	26,528	
Grand Total Hrs			6,702	561	561	561	561	556	556	556	556	556	556	556	556	

TOWN OF FROMBERG
Accounting Summary Report

Amount	

493	General/Town Council/Salaries and Wages
29	General/Town Council/Social Security
6	General/Town Council/Medicare
1	General/Town Council/Work Comp
Total Account	529
20,538 ✓	General/Financial Administration/Salaries and Wages
8,095 ✓	General/Financial Administration/MMIA - Health Benefits
1,274 ✓	General/Financial Administration/Social Security
154 ✓	General/Financial Administration/Unemployment Insurance
298 ✓	General/Financial Administration/Medicare
116 ✓	General/Financial Administration/Work Comp
269 ✓	General/Financial Administration/MMIA - DENTAL
55 ✓	General/Financial Administration/MMIA - LIFE INSURANCE
57 ✓	General/Financial Administration/MMIA - VISION
Total Account	30,856

Total Fund	31,385
70,415 ✓	Water/Water Adm/Salaries and Wages
27,648 ✓	Water/Water Adm/MMIA - Health Benefits
4,366 ✓	Water/Water Adm/Social Security
525 ✓	Water/Water Adm/Unemployment Insurance
1,020 ✓	Water/Water Adm/Medicare
3,131 ✓	Water/Water Adm/Work Comp
924 ✓	Water/Water Adm/MMIA - DENTAL
167 ✓	Water/Water Adm/MMIA - LIFE INSURANCE
177 ✓	Water/Water Adm/MMIA - VISION
Total Account	108,373

Total Fund	108,373
113,276 ✓	Sewer/Sewer Adm/Salaries and Wages
44,610 ✓	Sewer/Sewer Adm/MMIA - Health Benefits
7,023 ✓	Sewer/Sewer Adm/Social Security
847 ✓	Sewer/Sewer Adm/Unemployment Insurance
1,642 ✓	Sewer/Sewer Adm/Medicare
5,714 ✓	Sewer/Sewer Adm/Work Comp
1,494 ✓	Sewer/Sewer Adm/MMIA - DENTAL
263 ✓	Sewer/Sewer Adm/MMIA - LIFE INSURANCE
282 ✓	Sewer/Sewer Adm/MMIA - VISION
Total Account	175,151

Total Fund	175,151
Grand Total	314,909

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

1000 General

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
410100 Town Council										
110 Salaries and Wages 17 meetings	588	585	507	316	491	64%	493		493	100%
140 Social Security	36	36	31	20	31	65%	29		29	94%
142 Medicare	9	9	7	5	7	71%	6		6	86%
143 Work Comp	4	7	4	1	3	33%	1		1	33%
200 Supplies					100	0%	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%
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	100%
200 Supplies		465		320	500	64%	500		500	100%
310 Postage price increase at PO	33		73		80	0%	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	100%
Account:	2,768	3,326	3,275	3,192	3,980	80%	4,000	0	4,000	101%
410400 Financial Administration										
110 Salaries and Wages Cut budget for TRMVacation & TRMSick cut hours in half.	15,177	14,034	12,120	14,695	18,379	80%	21,224	-686	20,538	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	200%
130 MMIA - Health Benefits	5,400	3,963	5,440	8,035	4,015	200%	8,095		8,095	202%
140 Social Security	941	1,336	751	985	1,139	86%	1,316	-42	1,274	112%
141 Unemployment Insurance	789	82	91	119	138	86%	159	-5	154	112%
142 Medicare	220	183	176	230	267	86%	308	-10	298	112%
143 Work Comp	231	347	79	96	104	92%	120	-4	116	112%

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Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

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1000 General

Account	Object	22-23	23-24	24-25	25-26	26-27	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
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%
410600	Elections 300 Purchased Services			2,150	9,120		5,000	182%	2,000		2,000	40%
	Account:		4,800	2,150	9,120		5,000	182%	2,000	0	2,000	40%
411000	Legal Services 350 Legal Services \$1,200 per month-Dennison Butler \$10,000 towards Riverbank project-Advice to pursue legal action towards Stillwater Conservation, contractor etc. Voted to move forward with an attorney April 2026 minutes. Not amount was set. What are our options and risks.						1,000	0%	1,000		1,000	100%
	Account:						1,000	0%	1,000	0	1,000	100%
411100	Legal Services 350 Legal Services \$1,200 per month-Dennison Butler \$10,000 towards Riverbank project-Advice to pursue legal action towards Stillwater Conservation, contractor etc. Voted to move forward with an attorney April 2026 minutes. Not amount was set. What are our options and risks.						14,400	100%	14,400	10,000	24,400	169%
	Account:						14,400	100%	14,400	10,000	24,400	169%

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Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

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1000 General

Account	Object	22-23	23-24	Actuals		Current Budget		% Exp. Budget	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
				24-25	25-26	25-26	25-26	25-26	26-27	26-27	26-27	26-27
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	3,820	157%	10,200	0	10,200	267%	
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	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	0%
521000	Transfer					50,000	0%				0	0%
820	Transfer out					50,000	0%	0	0	0	0	0%
	Account:											
Fund:		125,048	155,595	127,557	197,747	204,078	97%	169,469	8,854	178,323	87%	

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2260 Emergency

Account	Object	22-23	23-24	Actuals	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
510000 MISCELLANEOUS												
200 Supplies												
	Split between supplis & disposal \$		10,186				27,084	0%	13,542		13,542	50%
392 Disposal Contract Pmt							0	0%	13,541		13,541	*****%
	Split between supplies & disposal \$						27,084	0%	27,083	0	27,083	100%
	Account:		10,186									
	Fund:		10,186				27,084	0%	27,083	0	27,083	100%

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2450 Red Lodge Area Community Foundation Grant/Reimaging Rural

Account Object	22-23	23-24	Actuals	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
510300 Misc											
200 Supplies											
\$ 1,800 + \$200 Red Lodge grant when project is complete plus \$2,000 Reimaging Rural worth of grants \$981.60 remaining					3,018	3,018	0 ***%	981		981	****%
Account:					3,018	3,018	0 ***%	981	0	981	****%
Fund:					3,018	3,018	0 ***%	981	0	981	****%

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Account Object	22-23	23-24	Actuals	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	25-26	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						0	0%	5,953		5,953	*****%
940 Capital Outlay-Equip/Tool											
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%	

2821 Gas Tax - BARSAA

Account Object	22-23	23-24	Actuals	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	Actuals	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
411800	Facilities											
900	Capital Outlay						25,000	0%	25,000		25,000	100%
Account:							25,000	0%	25,000	0	25,000	100%
460400	Parks											
900	Capital Outlay						25,000	0%	25,000		25,000	100%
Account:							25,000	0%	25,000	0	25,000	100%
Fund:							50,000	0%	50,000	0	50,000	100%

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5210 Water											
Account	Object	22-23	23-24	Actuals		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
380	Training where this year?	412	440	371	953	600	159%	1,000		1,000	167%
510	Liability Insurance \$9,786/3			2,022	2,428	2,345	104%	3,262		3,262	139%
511	Property Insurance \$10,904/3			3,548	3,669	3,669	100%	3,635		3,635	99%
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	199,339	224,571	89%	284,842	-36,239	248,603	111%
430520	Water										
300	Purchased Services				-53	0	***%			0	0%
	Account:				-53	0	***%	0	0	0	0%
430610	Sewer Adm				12	0	***%			0	0%
200	Supplies				12	0	***%	0	0	0	0%
	Account:										
460400	Parks				90	0	***%			0	0%
200	Supplies				90	0	***%			0	0%
	Account:				90	0	***%	0	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%
521000	Transfer				-23,255	0	***%			0	0%
820	Transfer out				-23,255	0	***%	0	0	0	0%
	Account:										
	Fund:	184,898	211,098	149,186	255,184	298,721	85%	338,442	-36,239	302,203	101%

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5250 Water - ARPA

Account Object	22-23	23-24	Actuals		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
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%
521000 Transfer					23,255	23,255	0	***%		0	0%
820 Transfer out											
Account:					23,255	23,255	0	***%	0	0	0%
Fund:	3,900	86,926	1,375,217		23,255	23,255	0	***%	0	0	0%

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Expenditure Budget Report -- MultiYear Actuals
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5310 Sewer

Account Object	22-23	23-24	Actuals		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
511 Property Insurance \$10,904/3			3,549	3,669	3,669	100%	3,635		3,635		3,635	99%
830 Depreciation	75,031	75,031				0	0%				0	0%
900 Capital Outlay												
\$3,334 Truck						3,334	0%	3,334	11,525		14,859	446%
\$11,500 + \$25.00 wire fee												
Account:	192,644	208,284	132,302	166,256	177,522	94%	231,994		42,063		274,057	154%
490300 Debt Service												
610 Bond Pmt Princ & Interest			31,092									
SFR #25559 1/1/27 \$7,650.00; 7/1/27 \$7,600.00			31,092	44,883	45,517	99%	46,342				46,342	102%
Wasterwater Plant \$2,591.00 monthly=\$31,092												
Account:		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	210,914	240,539	88%	280,336		42,063		322,399	134%

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5350 Sewer - ARPA

Account	Object	22-23	23-24	Actuals	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
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	0%
Fund:		2,000	65,280	570,003		32,251	0	***%	0	0	0	0%

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5410 Garbage

Account Object	22-23	23-24	Actuals		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
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 205 Services @ \$23.55 = \$4,827.75 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	64,087	43,534			60,864	66,420	63,603	104%	68,000		68,000	107%
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	22-23	23-24	Actuals	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
42000	PUBLIC SAFETY											
700	Grants, Contributions & I			629	720		2,000	0%	2,000		2,000	100%
	Account:			629	720		2,000	0%	2,000	0	2,000	100%
	Fund:			629	720		2,000	0%	2,000	0	2,000	100%

TOWN OF FROMBERG
Expenditure Budget Report -- MultiYear Actuals
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7200 Rural Fire - Voted Mill

Account	Object	22-23	23-24	Actuals		Current Budget		% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
				24-25	25-26	25-26	25-26	25-26	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	861,071	1,063,976	1,089,376	7,813	1,097,189			

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~~ ^{3rd} day of ~~August~~ ^{September} 2026. *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:

Terry Feller, Mayor

Michèle Auch, Clerk/Treasurer

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:

Terry Feller, Mayor

Michele Auch, Town Clerk / Treasurer

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	(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)
Enter Ad valorem tax revenue ACTUALLY assessed in the prior year																												
Year's form Line 17																												
Add: Current year inflation adjustment @ 2.97%																												
Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) - (enter as negative)																												
Adjusted ad valorem tax revenue																												
ENTERING TAXABLE VALUES																												
Enter "Total Taxable Value" - from Department of Revenue Certified Taxable Valuation Information form, line # 2																												
Subtract: "Total Incremental Value" of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6																												
Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)																												
Subtract: "Total Value of Newly Taxable Property" - from Department of Revenue Certified Taxable Valuation Information form, lines # 3A, #3B, #3C (enter as negative)																												
Reserve (Yes or No)																												
Class 4 Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line # 3A (enter as negative)																												
All Other Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line # 3B (enter as negative)																												
Abated Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line # 3C (enter as negative)																												
Total Newly Taxable Per Mill																												
Subtract: "Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)" - from Department of Revenue Certified Taxable Valuation Information form, line # 5																												
Adjusted Taxable value per mill																												
CURRENT YEAR CALCULATED MILL LEVY																												
CURRENT YEAR CALCULATED AD VALOREM TAX REVENUE																												
Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)																												
Total current year authorized mill levy, including Prior Years' carry forward mills																												
Total current year authorized ad valorem tax revenue assessment																												
CURRENT YEAR ACTUALLY LEVIED/ASSESSED																												
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. Do Not include permissive mills imposed in the current year.																												
Total ad valorem tax revenue actually assessed in current year																												
RECAPITULATION OF ACTUAL:																												
Ad valorem tax revenue actually assessed for newly taxable property																												
Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)																												
Total ad valorem tax revenue actually assessed in current year																												
Ad valorem tax revenue for large taxpayer reserve account																												
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.)																												

Auto-Calculation
(if completing manually
enter amounts as
instructed)

Enter amounts in
yellow cells

(from Prior



2026 Certified Taxable Valuation Information

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

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

MONTANA
Form AB-721
Rev. 5-26

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.	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	\$	-
6.	TIF Districts (Class 1 and Class 2)	\$	-

<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.

Terry Feller, Mayor

ATTEST:

Michele Auch, Clerk/Treasurer

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 Wilim 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 Wilim 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:

Terry Feller, Mayor

Michele Auch, Clerk/Treasurer

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.

THE TOWN OF FROMBERG, MONTANA

ATTEST:

Michele Auch, Town Clerk / Treasurer

Terry Feller, Mayor