TOWN OF FROMBERG
Cash Reserve Worksheet
For the Year: 2025 - 2026

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining	% of Exp.	
1000 General	63,146.44	191,472.00	204,538.00	0.00	50,080.44	24.48%	- 4.62 %
2260 Emergency	27,083.37	0.00	27,084.00	0.00	-0.63	%	
2820 Gas Tax	104,922.49	24,008.00	128,930.00	0.00	0.49	%	
2821 Gas Tax - BaRSAA	36,303.61	0.00	36,304.00	0.00	-0.39	%	
2992 America Rescue Plan Act	68,422.24	0.00	0.00	0.00	68,422.24	%	
4010 Capital Improvement	0.00	50,000.00	50,000.00	0.00	0.00	%	
5210 Water	54,493.61	203,000.00	300,721.00	-119,474.49	76,247.10	25.35%	- 1.41 %
5250 Water - ARPA	23,254.57	0.00	0.00	0.00	23,254.57	%	
5310 Sewer	290,610.25	196,500.00	245,539.00	-75,995.29	317,566.54	129.33%	- 3.16 %
5350 Sewer - ARPA	2,619.50	0.00	0.00	0.00	2,619.50	%	
5410 Garbage	-17,922.62	71,360.00	66,320.00	-15,391.39	2,508.77	3.78%	
7120 Fire Relief Disability	0.00	2,000.00	2,000.00	0.00	0.00	%	
7200 Rural Fire - Voted Mill	8,120.70	10,000.00	10,000.00	8,120.00	0.70	0.01%	
Totals	**661,054.16**	**748,340.00**	**1,071,436.00**	**-202,741.17**	**540,699.33**		

1000 General

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
310000 TAXES										
311010 Real Tax	21,498	56,426	60,190	56,877	60,635	94%	63,315	_____	63,315	104%
$ 2,680 increase from 24-25										
311020 Personal Tax	506	694	224	209	250	84%	158	_____	158	63%
-92 decrease 24-25										
311021 Mobile Homes	952	1,507	1,527	474	1,550	31%	1,874	_____	1,874	121%
$324 increase 24-25										
312000 Penalty & Interest	265	323	384	148	300	49%	300	_____	300	100%
left the same										
314140 County Option Taxes	16,449	20,053	21,968	22,160	20,000	111%	22,000	_____	22,000	110%
increase $2,000 24-25 actual revenue										
314150 Marijuana excise Tax		3,044	5,109	6,990	6,000	117%	7,500	_____	7,500	125%
$1,500 increase, $2,065 increase 22-23 to 23-24, $ 1,881 increase 23-24- to 24-25.										
Group:	39,670	82,047	89,402	86,858	88,735	98%	95,147	0	95,147	107%
320000 LICENSES AND PERMITS										
322020 Business License	475	408	295	375	400	94%	400	_____	400	100%
unchanged										
323030 Animal License	268	20	380	896	250	358%	800	_____	800	320%
increased $550 24-25										
Group:	743	428	675	1,271	650	196%	1,200	0	1,200	185%
330000 INTERGOVERNMENTAL REVENUE										
331113 FEMA		3,057			0	0%	11,675	-5,133	6,542	***** %
679541 Open FEMA Case- Fisher Sand and Gravel $ 6,541.91 and Matriarch Construction $ 5,133.25 = $11,675.16 Took our Matriarch till we have proof that the gravel came from an approved DEQ & SHPO Gravel Pit.										
334200 HB355 Street Paving					0	0%	34,412	_____	34,412	***** %
HB 355 Grant paving mine spur loop S & N West River portion										
335065 Oil & Gas Prod Tax	13	627	889	583	800	73%	500	_____	500	63%
mining/beitoite don't always get per Kirstin										
335120 Gambling Machine Permits	1,400	1,100			1,300	0%	1,300	_____	1,300	100%
335230 State Entitlement Share	41,483	43,316	45,079	46,871	48,870	96%	47,289	_____	47,289	97%
$1581 decrease $47,289.24/4 = $11,822.31 QTR										
Group:	42,896	48,100	45,968	47,454	50,970	93%	95,176	-5,133	90,043	177%
340000 CHARGES FOR SERVICES										
343012 Street and Roadway				575	0	***%	_____	_____	0	0%
$575.00 Equip Rental Marcus										
343018 Sale of Materials				629	0	***%	_____	_____	0	0%
$ 82.75 Marcus, $ 546.50 Everett										
343023 Bulk Water Sales	10				0	0%	_____	_____	0	0%
343042 Garbage Tags				130	0	***%	_____	_____	0	0%
$112 Burn Pit, $18 garbage 24-25										

1000 General

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
Group:	10			1,334	0	*** %	0	0	0	0%
350000 FINES										
351030 Town Law Violations	632	2,736	640	2,322	600	387%	1,582		1,582	264%
4 year average $ 6,330/4=$1,582.50										
351033 Misdemeanor Surcharge				285	0	*** %			0	0%
Group:	632	2,736	640	2,607	600	435%	1,582	0	1,582	264%
360000 MISCELLANEOUS REVENUE										
360000 MISCELLANEOUS REVENUE		15,475		245	0	*** %			0	0%
361000 Misc Rents/Royalties	20	669			0	0%			0	0%
362000 Other misc revenue	2	13,285	23,551	1,547	6,050	26%	2,000		2,000	33%
22-23 and 23-24 involved donations for flood and money Kirstin couldn't figure out where it came from.										
Group:	22	29,429	23,551	1,792	6,050	30%	2,000	0	2,000	33%
370000 INVESTMENT EARNINGS										
371000 Interest	116	1,157	1,435	1,622	1,000	162%	1,500		1,500	150%
Between 23-24 $1435 and 24-25 $1,622										
Group:	116	1,157	1,435	1,622	1,000	162%	1,500	0	1,500	150%
Fund:	84,089	163,897	161,671	142,938	148,005	97%	196,605	-5,133	191,472	129%

2260 Emergency

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
331113 FEMA		37,269			0	0%			0	0%
Group:		37,269			0	0%	0	0	0	0%
Fund:		37,269			0	0%	0	0	0	0%

2820 Gas Tax

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
335040 Gas Tax Apportionment	11,389	9,065	70,051	23,814	24,064	99%	24,008		24,008	100%
SFY 2026 Allocation of Fuel Tax Revenue to Cities										
335041 New Gas Tax Street		13,711			0	0%			0	0%
Group:	11,389	22,776	70,051	23,814	24,064	99%	24,008	0	24,008	100%
Fund:	11,389	22,776	70,051	23,814	24,064	99%	24,008	0	24,008	100%

2821 Gas Tax - BaRSAA

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
335041 New Gas Tax Street	12,293		19,992		0	0%			0	0%
Group:	12,293		19,992		0	0%	0	0	0	0%
Fund:	12,293		19,992		0	0%	0	0	0	0%

2992 America Rescue Plan Act (ARPA)

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
331992 ARPA Stimulus Revenues - 24-25 amounts will need adjustment through audit-Nexus was notified per conversation with Jon. MA				1,994,141	804,000	248%	_____	_____	0	0%
Group:				1,994,141	804,000	248%	0	0	0	0%
Fund:				1,994,141	804,000	248%	0	0	0	0%

4010 Capital Improvement

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
380000 OTHER FINANCING SOURCES										
383000 Transfer in					0	0%	50,000		50,000	*****%
Moved from General fund 1000 over 50%										
Group:					0	0%	50,000	0	50,000	*****%
Fund:					0	0%	50,000	0	50,000	*****%

5210 Water

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
331113 FEMA		21,258			0	0%			0	0%
331992 ARPA Stimulus Revenues -			21,450		0	0%			0	0%
Group:		21,258	21,450		0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343021 Metered Water Charges	176,100	112,942	124,581	180,704	276,000	65%	186,000		186,000	67%
Est 7 new services x $57 x 12 months = $4,788 + $ 180,704 24-25 Actual = $185,492										
Projection: 4.5% increase $8,370 per year										
343022 Metered Water/hookups	2,277	-502	2,619	442	750	59%	1,500		1,500	200%
2 new hook-ups										
343023 Bulk Water Sales	9,476	7,203	7,526	2,575	5,000	52%	5,000		5,000	100%
Average 4 years $6,695										
343024 Sale of water sup/METERS	50				0	0%			0	0%
343025 MT State DEQ Fees	474	482	-2	486	500	97%	500		500	100%
343090 Operating	11,923	10,266	11,737	21,116	10,000	211%	10,000		10,000	100%
Penalties/Interest leave the same, liens will reduce from 24-25 actual										
Group:	200,300	130,391	146,461	205,323	292,250	70%	203,000	0	203,000	69%
360000 MISCELLANEOUS REVENUE										
360000 MISCELLANEOUS REVENUE		102		163	0	***%			0	0%
362000 Other misc revenue			10,108	324	0	***%			0	0%
363000 Special Assessments			4,420		0	0%			0	0%
Group:		102	14,528	487	0	***%	0	0	0	0%
Fund:	200,300	151,751	182,439	205,810	292,250	70%	203,000	0	203,000	69%

5250 Water - ARPA

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
331992 ARPA Stimulus Revenues - Nexus-audit will make changes to fix accounts associated with ARPA funds		3,900	86,926	1,398,471	0	***%	_____	_____	0	0%
Group:		3,900	86,926	1,398,471	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Transfer in					677,999	0%	_____	_____	0	0%
Group:					677,999	0%	0	0	0	0%
Fund:		3,900	86,926	1,398,471	677,999	206%	0	0	0	0%

5310 Sewer

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
331113 FEMA		3,057			0	0%			0	0%
331992 ARPA Stimulus Revenues -			4,000		0	0%			0	0%
Group:		3,057	4,000		0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343031 Sewer Service Charges	177,154	168,663	151,640	189,081	194,000	97%	195,000		195,000	101%
7 new services @ $75 x 12 = $6,300 + $189,081 24-25 actual = $ $195,381										
343032 Sewer Tapping Fees				1,000	750	133%	1,500		1,500	200%
2 new services										
343042 Garbage Tags		-137			0	0%			0	0%
Group:	177,154	168,526	151,640	190,081	194,750	98%	196,500	0	196,500	101%
360000 MISCELLANEOUS REVENUE										
362000 Other misc revenue				324	0	***%			0	0%
Group:				324	0	***%	0	0	0	0%
Fund:	177,154	171,583	155,640	190,405	194,750	98%	196,500	0	196,500	101%

5350 Sewer - ARPA

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
331992 ARPA Stimulus Revenues -		2,000	65,280	572,622	0	***%			0	0%
Group:		2,000	65,280	572,622	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Transfer in					126,001	0%			0	0%
Group:					126,001	0%	0	0	0	0%
Fund:		2,000	65,280	572,622	126,001	454%	0	0	0	0%

5410 Garbage

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
331113 FEMA		27,292			0	0%	_____	_____	0	0%
Group:		27,292			0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343041 Garbage Operating	49,219	41,218	37,076	69,022	71,000	97%	71,000	_____	71,000	100%
7 new services x $29.26 x 12 months + $69,022 24-25 actual = $71,479.84										
343042 Garbage Tags	217	-53	218	232	140	166%	360	_____	360	257%
$232 + $130 general fund=$362 garbage and burn tags										
Group:	49,436	41,165	37,294	69,254	71,140	97%	71,360	0	71,360	100%
Fund:	49,436	68,457	37,294	69,254	71,140	97%	71,360	0	71,360	100%

7120 Fire Relief Disability

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUE										
335050 Police/Fire from State ?	558	609	720		2,000	0%	2,000		2,000	100%
Group:	558	609	720		2,000	0%	2,000	0	2,000	100%
Fund:	558	609	720		2,000	0%	2,000	0	2,000	100%

7200 Rural Fire - Voted Mill

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
310000 TAXES										
311010 Real Tax	2,751	7,409	8,892	8,020	9,594	84%	9,250	_____	9,250	96%
Taxable value $315,769 + $98,407=$414,176/1000 x 18.40 Fire mills Padded per Kirstin's advice. Might collect more from back taxes possibily.										
311020 Personal Tax	73	93	29	31	100	31%	250	_____	250	250%
$1,034/$1000 x 18.40 mills=$19 Per Kirstin she suggested projecting higher budget to account for past due property tax that could come in. That way an amendment to the budget wouldn't be needed. $231.00										
311021 Mobile Homes	136	199	217	69	200	35%	500	_____	500	250%
$12,258 taxable value/1000 x 18.40 fire mill Padded per Kirstin advice $ 275										
Group:	2,960	7,701	9,138	8,120	9,894	82%	10,000	0	10,000	101%
Fund:	2,960	7,701	9,138	8,120	9,894	82%	10,000	0	10,000	101%
Grand Total:	538,179	629,943	789,151	4,605,575	2,350,103		753,473	-5,133	748,340	

1000 General

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
410100 Town Council										
110 Salaries and Wages 17 meetings 25-26 19 meetings 24-25	1,850	588	585	507	462	110%	491		491	106%
140 Social Security	115	36	36	31	28	111%	31		31	111%
141 Unemployment Insurance			1		0	0%			0	0%
142 Medicare	27	9	9	7	7	100%	7		7	100%
143 Work Comp	12	4	7	4	3	133%	3		3	100%
200 Supplies	50	159	124	21	160	13%	100		100	63%
300 Purchased Services Lease parcels 8,10,11			100	100	0	***%	100		100	*****%
Account:	2,054	796	862	670	660	102%	732	0	732	111%
410300 City Court										
111 Contract Labor $200 x 12 - $2,400	4,532	2,143	2,411	2,200	2,500	88%	2,400		2,400	96%
200 Supplies reduced by $300			465		800	0%	500		500	63%
300 Purchased Services left the same as 24-25			200	200	160	125%	160		160	100%
310 Postage left the same as 24-25		33		73	80	91%	80		80	100%
350 Legal Services		137			0	0%			0	0%
380 Training incresed to match 24-25 actual		592	450	1,002	600	167%	1,000		1,000	167%
Account:	4,532	2,905	3,526	3,475	4,140	84%	4,140	0	4,140	100%
410400 Financial Administration										
110 Salaries and Wages	2,191	15,177	14,034	12,120	17,536	69%	18,379		18,379	105%
111 Contract Labor Kirstin Sweet left the same as 24-25	384	6,473	4,093	1,536	1,500	102%	1,500		1,500	100%
130 MMIA - Health Benefits	855	5,400	3,963	5,440	4,920	111%	4,015		4,015	82%
140 Social Security	136	941	1,336	751	1,087	69%	1,139		1,139	105%

1000 General

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
141 Unemployment Insurance	226	789	82	91	131	69%	138		138	105%
142 Medicare	32	220	183	176	254	69%	267		267	105%
143 Work Comp	7	231	347	79	47	168%	104		104	221%
146 MMIA - DENTAL	39	190	8	202	188	107%	135		135	72%
147 MMIA - LIFE INSURANCE	10	116	213	37	27	137%	27		27	100%
148 MMIA - VISION	9	56	41	42	45	93%	28		28	62%
200 Supplies left the same as 24-25	809	852	1,649	210	2,000	11%	2,000		2,000	100%
225 Maint & Repair-Vehicles	198				0	0%			0	0%
300 Purchased Services left the same as 24-25	24	432	1,008	321	1,000	32%	1,000		1,000	100%
310 Postage	40	297		152	0	*** %			0	0%
330 Publicity, Subscriptions left the same as 24-25	1,349	1,643	1,255	759	1,000	76%	1,000		1,000	100%
340 Utilities/Phone left the same as 24-25 4.2% increase $ 2,360.00	4,937	3,277	2,824	2,260	3,000	75%	3,000		3,000	100%
352 Audit	110	1,133	1,905		0	0%			0	0%
362 Computer and Equipment increased $2,000 to reflect 24-25	290	1,801	2,182	2,334	500	467%	2,500		2,500	500%
370 Travel			964		0	0%			0	0%
380 Training	202				250	0%	250		250	100%
390 Other Services			1,009		0	0%			0	0%
Account:	11,848	39,028	37,096	26,510	33,485	79%	35,482	0	35,482	106%
410530 Auditing										
352 Audit $4,500 AFR + $ 10,500 Misc Charges/3 = $5,000 Federal Audit	7,970		4,800	2,150	8,500	25%	5,000		5,000	59%
Account:	7,970		4,800	2,150	8,500	25%	5,000	0	5,000	59%

1000 General

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
410600 Elections										
300 Purchased Services					1,000	0%	1,000	_____	1,000	100%
Account:					1,000	0%	1,000	0	1,000	100%
411100 Legal Services										
350 Legal Services	8,169	5,881	16,800	14,400	13,600	106%	14,400	_____	14,400	106%
$1,200 per month Dennison										
Account:	8,169	5,881	16,800	14,400	13,600	106%	14,400	0	14,400	106%
411200 Facilities										
200 Supplies			687	-239	0	***%	_____	_____	0	0%
Account:			687	-239	0	***%	0	0	0	0%
420100 Police										
230 Gas & Oil				-455	0	***%	_____	_____	0	0%
351 Police Contract		52,284	47,236	53,864	53,100	101%	54,673	_____	54,673	103%
391 Dispatch	51,511				0	0%	_____	_____	0	0%
Account:	51,511	52,284	47,236	53,409	53,100	101%	54,673	0	54,673	103%
420750 Central Emergency Dispatch - 911										
391 Dispatch	1,553	1,536	4,698	3,336	5,300	63%	5,604	_____	5,604	106%
See email from Angela Newell Carbon County Commissioners										
Account:	1,553	1,536	4,698	3,336	5,300	63%	5,604	0	5,604	106%
430200 Road & Street										
200 Supplies	5,993	4,119	15,820	3,998	9,000	44%	7,000	_____	7,000	78%
Moved 2,000 to purchased services										
225 Maint & Repair-Vehicles	2,831	4,117	2,699	43	2,000	2%	2,000	_____	2,000	100%
300 Purchased Services			1,125	1,108	0	***%	2,000	_____	2,000	*****%
900 Capital Outlay				1,200	0	***%	3,333	_____	3,333	*****%
Planning for purchase of vehicle for Public Works to run errands with										
Account:	8,824	8,236	19,644	6,349	11,000	58%	14,333	0	14,333	130%
430263 Street Lighting										
340 Utilities/Phone	8,234	6,717	7,730	8,677	7,750	112%	9,040	_____	9,040	117%
4.2% voted increase North West Energy										
Account:	8,234	6,717	7,730	8,677	7,750	112%	9,040	0	9,040	117%

1000 General

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430510 Water Adm										
370 Travel				-106	0	***%			0	0%
380 Training				-244	0	***%			0	0%
Account:				-350	0	***%	0	0	0	0%
430610 Sewer Adm										
370 Travel				-106	0	***%			0	0%
380 Training				-244	0	***%			0	0%
Account:				-350	0	***%	0	0	0	0%
430810 Garbage Adm										
370 Travel				-106	0	***%			0	0%
380 Training				-244	0	***%			0	0%
Account:				-350	0	***%	0	0	0	0%
430840 Disposal										
200 Supplies				465	0	***%			0	0%
Account:				465	0	***%	0	0	0	0%
460400 Parks										
110 Salaries and Wages		630			0	0%			0	0%
111 Contract Labor weed control-County			236	292	0	***%	300		300	***** %
140 Social Security		39			0	0%			0	0%
141 Unemployment Insurance		4			0	0%			0	0%
142 Medicare		9			0	0%			0	0%
143 Work Comp		37			0	0%			0	0%
200 Supplies	8,164	3,752	5,080	1,390	2,800	50%	2,800		2,800	100%
211 Chemicals & Supplies	13	137			0	0%			0	0%
225 Maint & Repair-Vehicles	453	357		43	0	***%			0	0%
260 Maint & Repair-Buildings	698	69			0	0%			0	0%

1000 General

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
300 Purchased Services 6 months @ $125 porta potty	3,500	800	732	1,379	500	276%	750	_____	750	150%
340 Utilities/Phone 4.2% increase NWE	298	118	188	257	200	129%	270	_____	270	135%
Account:	13,126	5,952	6,236	3,361	3,500	96%	4,120	0	4,120	118%
510300 Misc										
200 Supplies			330		0	0%	_____	_____	0	0%
Account:			330		0	***%	0	0	0	0%
510330 Insurance										
510 Liability Insurance $2,145 25-26 $ 200 Emp Bond, event used	4,877	4,295	100	2,121	1,916	111%	2,345	_____	2,345	122%
511 Property Insurance $11,006.50/3 = $3,669	14,449		9,325	3,548	3,550	100%	3,669	_____	3,669	103%
Account:	19,326	4,295	9,425	5,669	5,466	104%	6,014	0	6,014	110%
521000 Transfer										
820 Transfer out					0	0%	50,000	_____	50,000	*****%
Account:					0	***%	50,000	0	50,000	*****%
Fund:	137,147	127,630	159,070	127,182	147,501	86%	204,538	0	204,538	139% %

2260 Emergency

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
510000 MISCELLANEOUS										
200 Supplies			10,186		27,084	0%	27,084		27,084	100%
left the same as 24-25										
Account:			10,186		27,084	0%	27,084	0	27,084	100%
Fund:			10,186		27,084	0%	27,084	0	27,084	100%

%

2810 Police Reserve

Account	Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
420100 Police											
	351 Police Contract			5,832		0	0%			0	0%
	Account:			5,832		0	***%	0	0	0	0%
	Fund:			5,832		0	0%	0	0	0	0%
											%

2820 Gas Tax

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430200 Road & Street										
200 Supplies			4,083	13,129	141,798	9%	128,930		128,930	91%
decrease to zero out % of exp on Cash Reserve Worksheet per Kirstin -$12,868.00										
300 Purchased Services				23,496	0	***%			0	0%
Account:			4,083	36,625	141,798	26%	128,930	0	128,930	91%
Fund:			4,083	36,625	141,798	26%	128,930	0	128,930	91%
										%

2821 Gas Tax - BaRSAA

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430200	Road & Street										
	200 Supplies	8,273				36,304	0%	36,304		36,304	100%
	Account:	8,273				36,304	0%	36,304	0	36,304	100%
	Fund:	8,273				36,304	0%	36,304	0	36,304	100%
											%

2992 America Rescue Plan Act (ARPA)

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
521000	Transfer										
	820 Transfer out					804,000	0%			0	0%
	Account:					804,000	0%	0	0	0	0%
	Fund:					804,000	0%	0	0	0	0%
											%

4010 Capital Improvement

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
411800 Facilities										
900 Capital Outlay					0	0%	25,000	_____	25,000	*****%
Moved $25,000 from General Fund over 50%										
Account:					0	***%	25,000	0	25,000	*****%
460400 Parks										
900 Capital Outlay					0	0%	25,000	_____	25,000	*****%
Moved from General Fund over 50% prior donations from flood designated for the Parks.										
Account:					0	***%	25,000	0	25,000	*****%
Fund:					0	0%	50,000	0	50,000	*****%
										%

5210 Water

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
410530 Auditing										
352 Audit	5,330	1,133	1,905		4,500	0%	17,500		17,500	389%
$4,500 AFR + $ 10,500 Misc Charges /3 = $5,000 Federal Audit $25,000/2 = $12,500 Federal Audit										
Account:	5,330	1,133	1,905		4,500	0%	17,500	0	17,500	389%
430510 Water Adm										
110 Salaries and Wages	40,759	41,426	45,218	47,000	68,073	69%	62,209		62,209	91%
111 Contract Labor Kirstin Sweet leave as the same	169	28,255	2,559	1,370	1,500	91%	1,500		1,500	100%
130 MMIA - Health Benefits	12,002	11,346	15,468	25,648	19,248	133%	8,817		8,817	46%
140 Social Security	2,522	2,711	3,632	2,914	4,221	69%	3,857		3,857	91%
141 Unemployment Insurance	406	280	322	200	507	39%	463		463	91%
142 Medicare	590	634	720	681	987	69%	902		902	91%
143 Work Comp	2,186	1,619	2,455	2,943	3,098	95%	2,749		2,749	89%
146 MMIA - DENTAL	554	466	150	1,120	734	153%	296		296	40%
147 MMIA - LIFE INSURANCE	135	190	427	167	108	155%	94		94	87%
148 MMIA - VISION	127	120	107	253	177	143%	70		70	40%
200 Supplies leave same as 24-25	25,644	65,019	76,188	36,400	80,000	46%	80,000		80,000	100%
225 Maint & Repair-Vehicles leave the same as 24-25	196	1,463		85	1,000	9%	1,000		1,000	100%
230 Gas & Oil				-263	0	*** %			0	0%
300 Purchased Services leave the same as 24-25	7,237	256	37,994	13,634	38,000	36%	38,000		38,000	100%
310 Postage $2,000/3 general/water/sewer = $667	279	156	131	602	350	172%	667		667	191%
330 Publicity, Subscriptions Leave the same 24-25	30	164			100	0%	100		100	100%
340 Utilities/Phone Voted 4.2% increase NWE	11,291	8,643	8,678	10,558	10,000	106%	11,000		11,000	110%

5210 Water

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
360 Maintenance & Repair leave the same 24-25	1,584	3,998	2,400		2,000	0%	2,000	_____	2,000	100%
362 Computer and Equipment	3,195	1,939	2,182	2,334	2,500	93%	2,500	_____	2,500	100%
370 Travel leave the same 24-25	731	278	38	122	400	31%	400	_____	400	100%
380 Training leave the same 24-25	567	412	440	371	600	62%	600	_____	600	100%
390 Other Services 24-25 $ 3,876 water tank clean & inspect Done every few years	1,450	2,150	115	3,876	3,000	129%	_____	_____	0	0%
510 Liability Insurance $ 2,145 $200 emp bond, event fee				2,022	1,916	106%	2,345	_____	2,345	122%
511 Property Insurance $11,006.50/3 = $3,669				3,548	3,550	100%	3,669	_____	3,669	103%
610 Bond Pmt Princ & Interest			19,000	14,000	0	***%	_____	_____	0	0%
620 Bond Interest			10,680	37,245	0	***%	_____	_____	0	0%
630 Paying Agent Fees			1,208		0	0%	_____	_____	0	0%
830 Depreciation	34,043	34,043	34,043		0	0%	_____	_____	0	0%
900 Capital Outlay Plans to purchase vehicle for Public Works for errands $10,000/3 General Fund, Water, & Sewer					0	0%	3,333	_____	3,333	***** %
Account:	145,697	205,568	264,155	206,830	242,069	85%	226,571	0	226,571	94%
430520 Water										
200 Supplies				397	0	***%	_____	_____	0	0%
300 Purchased Services				121	0	***%	_____	_____	0	0%
Account:				518	0	***%	0	0	0	0%
430530 Source of Supply										
360 Maintenance & Repair		446			0	0%	_____	_____	0	0%
Account:		446			0	***%	0	0	0	0%

5210 Water

Account Object	21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430540 Water Treatment										
200 Supplies		446			0	0%	_____	_____	0	0%
Account:		446			0	***%	0	0	0	0%
460400 Parks										
200 Supplies				269	0	***%	_____	_____	0	0%
Account:				269	0	***%	0	0	0	0%
490300 Debt Service										
610 Bond Pmt Princ & Interest	41,300	12,600	-19,000		47,650	0%	56,650	_____	56,650	119%
WRF-25576 $ 4,587.50 1/1/26 + $ 4,562.50 7/1/26$ 9,150.00 Drinking Water Line Replacement principal										
$ 2,587.50 1/1/26 + $ 2562.50 7/1/26 = $ 5,150.00 Interest										
WRF-18404 $ 12,000 1/1/26 + $ 12,000 7/1/26 = $ 24,000 Principal										
$ 3,887.50 1/1/26 + $ 3,737.50 7/1/26 = $ 7,625.00 Interest, Admin, Loss										
WRF-18403										
$ 4,000 1/1/26 + $4,000 7/1/26 = $ 8000.00 Principal										
$ $1,387.50 1/1/26 + $ 1,337.50 7/1/26 = $ 2,725.00 Interest, Admin, Loss										
Account:	41,300	12,600	-19,000		47,650	0%	56,650	0	56,650	119%
510100 Special Assessments										
800 Other Objects			3,000		0	0%	_____	_____	0	0%
Account:			3,000		0	***%	0	0	0	0%
Fund:	192,327	220,193	250,060	207,617	294,219	71%	300,721	0	300,721	102%
										%

5250 Water - ARPA

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430510 Water Adm										
200 Supplies		3,900	39,800	-3,900	0	***%			0	0%
300 Purchased Services			47,126	1,379,117	677,999	203%			0	0%
Account:		3,900	86,926	1,375,217	677,999	203%	0	0	0	0%
Fund:		3,900	86,926	1,375,217	677,999	203%	0	0	0	0%
										%

5310 Sewer

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
410530 Auditing										
352 Audit	5,330	1,133	1,905		4,500	0%	17,500		17,500	389%
$4,500 AFR + $ 10,500/3 = $5,000 Misc Charges Federal Audit $ 25,000/2=$12,500 Federal Audit Contract Amount										
Account:	5,330	1,133	1,905		4,500	0%	17,500	0	17,500	389%
430510 Water Adm										
610 Bond Pmt Princ & Interest		250			0	0%			0	0%
Account:		250			0	***%	0	0	0	0%
430610 Sewer Adm										
110 Salaries and Wages	40,759	41,423	45,215	46,998	68,073	69%	62,209		62,209	91%
111 Contract Labor	208	10,473	3,579	1,536	1,500	102%	1,500		1,500	100%
130 MMIA - Health Benefits	12,002	11,345	9,516	25,648	19,248	133%	8,817		8,817	46%
140 Social Security	2,522	2,711	3,632	2,914	4,221	69%	3,857		3,857	91%
141 Unemployment Insurance	406	280	322	200	507	39%	463		463	91%
142 Medicare	590	634	721	682	987	69%	902		902	91%
143 Work Comp	2,186	1,619	2,455	2,943	3,098	95%	2,749		2,749	89%
146 MMIA - DENTAL	554	466	124	1,120	734	153%	296		296	40%
147 MMIA - LIFE INSURANCE	135	190	428	167	108	155%	94		94	87%
148 MMIA - VISION	127	120	98	254	177	144%	70		70	40%
200 Supplies	39,401	34,568	49,497	14,195	50,000	28%	50,000		50,000	100%
211 Chemicals & Supplies	154				300	0%			0	0%
225 Maint & Repair-Vehicles	259	1,515		85	700	12%			0	0%
230 Gas & Oil	265			-263	300	-88%			0	0%
300 Purchased Services leave same as 24-25	16,534	1,762	4,935	10,198	15,000	68%	15,000		15,000	100%
310 Postage $2,000/3 24-25 =$667	141	276	131	602	400	151%	667		667	167%
340 Utilities/Phone 4.2% increase 7/25 from company	21,085	18,765	13,959	17,979	17,000	106%	18,700		18,700	110%

5310 Sewer

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
360 Maintenance & Repair	444	10,796			3,500	0%	3,500	_____	3,500	100%
leave the same 24-25										
362 Computer and Equipment	3,195	1,939	2,182	2,334	2,000	117%	2,500	_____	2,500	125%
increase										
370 Travel			38	1,180	0	***%	1,200	_____	1,200	*****%
increase to 24-25 actual										
380 Training	500			649	550	118%	650	_____	650	118%
increase to 24-25 actual										
390 Other Services		781			0	0%	_____	_____	0	0%
510 Liability Insurance				2,022	1,916	106%	2,345	_____	2,345	122%
$2,145 25-26 $100 Evenu used, $100 emp Bond										
511 Property Insurance				3,549	3,550	100%	3,669	_____	3,669	103%
$ 11,006.50/3=$3,669										
610 Bond Pmt Princ & Interest	28,501	13,623	-17,737	9,000	0	***%	_____	_____	0	0%
620 Bond Interest				4,097	0	***%	_____	_____	0	0%
830 Depreciation	75,031	75,031	75,031		0	0%	_____	_____	0	0%
900 Capital Outlay					0	0%	3,334	_____	3,334	*****%
Plans to purchase vehicle for Public Works for errands										
$10,000/3 General Fund, Water, & Sewer										
Account:	244,999	228,317	194,126	148,089	193,869	76%	182,522	0	182,522	94%
430640 Pumping										
200 Supplies	763				0	0%	_____	_____	0	0%
211 Chemicals & Supplies	282				0	0%	_____	_____	0	0%
Account:	1,045				0	***%	0	0	0	0%
460400 Parks										
200 Supplies				89	0	***%	_____	_____	0	0%
Account:				89	0	***%	0	0	0	0%
490300 Debt Service										
610 Bond Pmt Princ & Interest			31,092	31,092	38,500	81%	45,517	_____	45,517	118%
$2,591/month = $ 31,092 2018 sewer lagoons										
SRF-25559 Line Replacement										
$4,000 1/1/2026 + $ 3,000 7/1/26 = $7,000 principal										
$3,737.50 1/1/26 + $ 3,687.50 7/1/26 = $ 7,425.00 Interest, Admin, Loss										

5310 Sewer

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
	Account:			31,092	31,092	38,500	81%	45,517	0	45,517	118%
	Fund:	251,374	229,700	227,123	179,270	236,869	76%	245,539	0	245,539	104%
											%

5350 Sewer - ARPA

Account	Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430610	Sewer Adm										
	200 Supplies		2,000	30,750	-2,000	0	***%			0	0%
	300 Purchased Services			34,530	572,003	126,001	454%			0	0%
	Account:		2,000	65,280	570,003	126,001	452%	0	0	0	0%
	Fund:		2,000	65,280	570,003	126,001	452%	0	0	0	0%
											%

5410 Garbage

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430810 Garbage Adm										
111 Contract Labor			1,235		0	0%			0	0%
200 Supplies	665	5,206	10,329	810	5,200	16%	2,000		2,000	38%
reduced 22-24 flood related										
225 Maint & Repair-Vehicles		253			50	0%	50		50	100%
left the same 24-25										
300 Purchased Services		168	868	1,248	0	***%			0	0%
310 Postage	141		131	602	400	151%	667		667	167%
$2,000 24-25/3 = 667										
340 Utilities/Phone			52		0	0%			0	0%
360 Maintenance & Repair		1,651	1,915	2,221	0	***%			0	0%
362 Computer and Equipment				113	0	***%			0	0%
370 Travel			38	164	0	***%			0	0%
380 Training				329	0	***%			0	0%
390 Other Services			1,029		0	0%			0	0%
392 Disposal Contract Pmt	47,186	64,087	43,534	60,864	57,502	106%	63,603		63,603	111%
$60,864.00 24-25- actual x 4.5% $ 2,739.00										
Account:	47,992	71,365	59,131	66,351	63,152	105%	66,320	0	66,320	105%
Fund:	47,992	71,365	59,131	66,351	63,152	105%	66,320	0	66,320	105%
										%

7120 Fire Relief Disability

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
420000 PUBLIC SAFETY										
700 Grants, Contributions & I	538		629	720	2,000	36%	2,000		2,000	100%
Kirstin said to leave the same										
Account:	538		629	720	2,000	36%	2,000	0	2,000	100%
Fund:	538		629	720	2,000	36%	2,000	0	2,000	100%
										%

7200 Rural Fire - Voted Mill

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
420460 Rural Fire										
540 Rural Fire Protection	6,877		16,772	8,120	9,894	82%	10,000	_____	10,000	101%
$427,468 taxable value/$1,000 x 18.40 fire mills Padded per Kirstin's advice. Might collect more from back taxes possibily. Safer to not go over budget Money comes in and goes out										
Account:	6,877		16,772	8,120	9,894	82%	10,000	0	10,000	101%
Fund:	6,877		16,772	8,120	9,894	82%	10,000	0	10,000	101%
Grand Total:	644,528	654,788	885,092	2,571,105	2,566,821		1,071,436	0	1,071,436	