

08/20/26  
13:33:25

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

Page: 1 of 10  
Report ID: B250

1000 General

| 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 |
|----------------------------------------------------------------------------|--------|--------|------------------------|--------|--------|----------------------|---------------------|----------------------|---------------------|--------------------|--------------------|
| 310000 TAXES                                                               |        |        |                        |        |        |                      |                     |                      |                     |                    |                    |
| 311010 Real Tax                                                            |        |        | See Attached #1-5 + #6 |        |        |                      |                     |                      |                     |                    |                    |
| 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                |
| \$871 Taxable Value/1000 x 114.23 mills = \$99.49                          |        |        |                        |        |        |                      |                     |                      |                     |                    |                    |
| 311021 Mobile Homes                                                        |        |        | 1,507                  | 1,527  | 474    | 2,522                | 1,874               | 135%                 | 2,143               |                    | 2,143              |
| \$ 18,757 taxable value/1000 x 114.23 mills=2,142.61                       |        |        |                        |        |        |                      |                     |                      |                     |                    |                    |
| 312000 Penalty & Interest                                                  |        |        | 323                    | 384    | 148    | 520                  | 300                 | 173%                 | 340                 |                    | 340                |
| Average \$51,375/4=\$ 343.75                                               |        |        |                        |        |        |                      |                     |                      |                     |                    |                    |
| 314140 County Option Taxes                                                 |        |        | 20,053                 | 21,968 | 22,160 | 25,121               | 22,000              | 114%                 | 22,000              |                    | 22,000             |
| 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              |
| 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                |
| 323030 Animal License                                                      |        |        | 20                     | 380    | 896    | 1,750                | 800                 | 219%                 | 1,800               |                    | 1,800              |
| 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                |
| Average over 4 years                                                       |        |        |                        |        |        |                      |                     |                      |                     |                    |                    |
| 335120 Gambling Machine Permits                                            |        |        | 1,100                  |        |        | 375                  | 1,300               | 29%                  | 500                 |                    | 500                |
| 335230 State Entitlement Share                                             |        |        | 43,316                 | 45,079 | 46,871 | 47,289               | 47,289              | 100%                 | 48,904              |                    | 48,904             |
| 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              |
| 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%               |                    |

See attached #47

08/20/26  
13:33:25

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

Page: 2 of 10  
Report ID: B250

1000 General

| Account                      | Actuals |         |         | Current Budget |         | % Rec. Budget |         | 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        | 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%         |       |
| Group:                       | 13,285  | 23,551  | 1,547   | 1,105          | 2,000   | 55%           | 2,000   | 0              |       |               |       | 2,000        |       | 100%         |       |
| 370000 INVESTMENT EARNINGS   |         |         |         |                |         |               |         |                |       |               |       |              |       |              |       |
| 371000 Interest              | 1,157   | 1,435   | 1,622   | 1,960          | 1,500   | 131%          | 1,500   |                |       |               |       | 1,500        |       | 100%         |       |
| Group:                       | 1,157   | 1,435   | 1,622   | 1,960          | 1,500   | 131%          | 1,500   | 0              |       |               |       | 1,500        |       | 100%         |       |
| Fund:                        | 144,696 | 161,671 | 141,359 | 149,752        | 150,518 | 99%           | 157,091 | 0              |       |               |       | 157,091      |       | 104%         |       |

2450 Red Lodge Area Community Foundation Grant/Reimaging Rural

*See attached #8*

| Account                                                                                                              | 22-23 | 23-24 | 24-25 | 25-26 | Current Budget 25-26 | % Rec. Budget 25-26 | Prelim. Budget Change 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|----------------------------------------------------------------------------------------------------------------------|-------|-------|-------|-------|----------------------|---------------------|-----------------------------|--------------------|--------------------|
| 330000 INTERGOVERNMENTAL REVENUE                                                                                     |       |       |       | 3,018 | 0                    | ***%                | 200                         |                    | 200 *****%         |
| 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 \*\*\*\*\*%

Fund:

3,018

0 \*\*\*%

200

0

200 \*\*\*\*\*%

08/20/26  
13:33:25

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

Page: 4 of 10  
Report ID: B250

2820 Gas Tax

| Account                          | Actuals |        |        |        | Current |       | % Rec. | Prelim. | Budget | Change | Final  | % Old |
|----------------------------------|---------|--------|--------|--------|---------|-------|--------|---------|--------|--------|--------|-------|
|                                  | 22-23   | 23-24  | 24-25  | 25-26  | Budget  | 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 | 99%   |
| Fund:                            | 9,065   | 70,051 | 23,814 | 23,571 | 24,008  | 98%   |        | 23,812  |        | 0      | 23,812 | 99%   |

See attached  
#9

08/20/26  
13:33:25

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

Page: 5 of 10  
Report ID: B250

4010 Capital Improvement

| Account                        | 22-23 | 23-24 | 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 |
|--------------------------------|-------|-------|-------|-------|----------------------|---------------------|----------------------|---------------------|--------------------|--------------------|
| 380000 OTHER FINANCING SOURCES |       |       |       |       | 50,000               | 100%                |                      |                     | 0                  | 0%                 |
| 383000 Transfer In             |       |       |       |       |                      |                     |                      |                     |                    |                    |

Group:

50,000

50,000

0

0

0 0%

Fund:

50,000

50,000

0

0

0 0%

08/20/26  
13:33:25

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

Page: 6 of 10  
Report ID: B250

|                                |         |         |         |         |                      |                     |                      |                     |                    |                    |
|--------------------------------|---------|---------|---------|---------|----------------------|---------------------|----------------------|---------------------|--------------------|--------------------|
| 5210 Water                     |         |         |         |         |                      |                     |                      |                     |                    |                    |
| Account                        | 22-23   | 23-24   | 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 |
| 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/hoodups   | -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                   | 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 | 164,815 | 203,000              | 81%                 | 207,558              | 0                   | 207,558            | 102%               |

08/20/26  
13:33:25

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

Page: 7 of 10  
Report ID: B250

5310 Sewer

| Account                        | Actuals |         |         | Current |         | %<br>Rec. Budget | Prelim. |       | Budget<br>Change | Final<br>Budget | % Old<br>Budget |
|--------------------------------|---------|---------|---------|---------|---------|------------------|---------|-------|------------------|-----------------|-----------------|
|                                | 22-23   | 23-24   | 24-25   | 25-26   | 25-26   |                  | 26-27   | 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%            |                 |

08/20/26  
13:33:25

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

Page: 8 of 10  
Report ID: B250

5410 Garbage

| 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 |
|-------------------------------------------|--------|--------|---------|--------|--------|----------------------|---------------------|----------------------|---------------------|--------------------|--------------------|
| 340000 CHARGES FOR SERVICES               |        |        |         |        |        |                      |                     |                      |                     |                    |                    |
| 343041 Garbage Operating                  | 41,218 | 37,076 | 69,022  | 76,211 | 71,000 | 107%                 | 80,000              | 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     |        |        |         |        |        |                      |                     |                      |                     |                    |                    |
| Garbage Tags                              | -53    | 218    | 232     | 566    | 360    | 157%                 | 600                 |                      |                     | 600                | 167%               |
| 343042 Garbage Tags                       |        |        |         |        |        |                      |                     |                      |                     |                    |                    |
| Garbage \$170.00 + \$396.00 Burn=\$556.00 |        |        |         |        |        |                      |                     |                      |                     |                    |                    |
| Group:                                    | 41,165 | 37,294 | 69,254  | 76,777 | 71,360 | 108%                 | 80,600              | 80,600               | 0                   | 80,600             | 113%               |
| Fund:                                     | 41,165 | 37,294 | 69,254  | 76,777 | 71,360 | 108%                 | 80,600              | 80,600               | 0                   | 80,600             | 113%               |

08/20/26  
13:33:25

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

Page: 9 of 10  
Report ID: B250

7120 Fire Relief Disability

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

08/20/26  
13:33:25

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

Page: 10 of 10  
Report ID: B250

7200 Rural Fire - Voted Mill

| Account                                                                   | 22-23   | 23-24   | 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 |
|---------------------------------------------------------------------------|---------|---------|---------|---------|----------------------|---------------------|----------------------|---------------------|--------------------|--------------------|
| 310000 TAXES                                                              |         |         |         |         |                      |                     |                      |                     |                    |                    |
| 31010 Real Tax                                                            | 7,409   | 8,892   | 8,020   | 8,246   | 9,250                | 89%                 | 11,000               |                     | 11,000             | 119%               |
| 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. |         |         |         |         |                      |                     |                      |                     |                    |                    |
| 31020 Personal Tax                                                        | 93      | 29      | 31      | 12      | 250                  | 5%                  | 250                  |                     | 250                | 100%               |
| \$871/\$1,000 x 18.40 fire mills = \$16.03                                |         |         |         |         |                      |                     |                      |                     |                    |                    |
| Pad per Kirstin for past due property tax                                 |         |         |         |         |                      |                     |                      |                     |                    |                    |
| 31021 Mobile Homes                                                        | 199     | 217     | 69      | 356     | 500                  | 71%                 | 500                  |                     | 500                | 100%               |
| \$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               | 0                   | 11,750             | 118%               |
| Fund:                                                                     | 7,701   | 9,138   | 8,120   | 8,614   | 10,000               | 86%                 | 11,750               | 0                   | 11,750             | 118%               |
| Grand Total:                                                              | 502,392 | 576,975 | 638,114 | 660,590 | 707,386              |                     | 686,861              | 0                   | 686,861            |                    |

# 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 amounts in yellow cells | Auto-Calculation<br>(If completing manually enter amounts as instructed) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------|
| (1)                                                                                                                                                                          | Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year<br><i>Year's form Line 17)</i>                                                                                                                                                                                                                                                                                                                                                                          | (from Prior<br>\$ 65,347      | \$ 65,347                                                                |
| (2)                                                                                                                                                                          | Add: Current year inflation adjustment @ 2.97%                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | \$ 1,941                                                                 |
| (3)                                                                                                                                                                          | Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)                                                                                                                                                                                                                                                                                          | \$ -                          | \$ -                                                                     |
| (4)                                                                                                                                                                          | Adjusted ad valorem tax revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | \$ 67,288                                                                |
| <b>ENTERING TAXABLE VALUES</b>                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                          |
| (5)                                                                                                                                                                          | Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2                                                                                                                                                                                                                                                                                                                                                          | \$ 598,625                    | \$ 598,625                                                               |
| (6)                                                                                                                                                                          | Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6<br>(enter as negative)                                                                                                                                                                                                                                                                  |                               | \$ -                                                                     |
| (7)                                                                                                                                                                          | Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)                                                                                                                                                                                                                                                                                                                                                                                |                               | \$ 598.625                                                               |
| Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, lines # 3A, #3B, #3C (enter as negative) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                          |
| (8)                                                                                                                                                                          | Reserve (Yes or No)                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No                            |                                                                          |
| (9)                                                                                                                                                                          | Class 4 Newly Taxable-from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3A (enter as negative)                                                                                                                                                                                                                                                                                                                                             | \$ (8,476)                    | \$ (6,357)                                                               |
| (10)                                                                                                                                                                         | All Other Newly Taxable-from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line #3B (enter as negative)                                                                                                                                                                                                                                                                                                                                            | \$ (6,421)                    | \$ (2,568)                                                               |
| (11)                                                                                                                                                                         | Abated Newly Taxable-from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line #3C (enter as negative)                                                                                                                                                                                                                                                                                                                                               |                               | \$ -                                                                     |
| (12)                                                                                                                                                                         | Total Newly Taxable Per Mill                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | \$ (8.925)                                                               |
| (13)                                                                                                                                                                         | Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5<br>(enter as negative)                                                                                                                                                                                                                                                                                 |                               | \$ -                                                                     |
| (14)                                                                                                                                                                         | Adjusted Taxable value per mill                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | \$ 589.700                                                               |
| -15                                                                                                                                                                          | CURRENT YEAR calculated mill levy                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               | \$ 114.105                                                               |
| (16)                                                                                                                                                                         | CURRENT YEAR calculated ad valorem tax revenue                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | \$ 68,306                                                                |
| <b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                          |
| (17)                                                                                                                                                                         | Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)                                                                                                                                                                                                                                                                                                                                                                                      |                               | 0.00                                                                     |
| (18)                                                                                                                                                                         | Total current year authorized mill levy, including Prior Years' carry forward mills                                                                                                                                                                                                                                                                                                                                                                                             |                               | 114.11                                                                   |
| (19)                                                                                                                                                                         | Total current year authorized ad valorem tax revenue assessment                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | \$ 68,309                                                                |
| <b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                          |
| (20)                                                                                                                                                                         | Enter number of mills actually levied in current year. This number should match either:<br>- The total non-voted mills, or<br>- A voted mill that was converted in FY2026 to the 15-10-420 formula.<br><br>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.<br><u>Do Not</u> include permissive mills imposed in the current year. | 114.11                        | 114.11                                                                   |
| (21)                                                                                                                                                                         | Total ad valorem tax revenue actually assessed in current year                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | \$ 68,309                                                                |
| <b>RECAPITULATION OF ACTUAL:</b>                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                          |
| (22)                                                                                                                                                                         | Ad valorem tax revenue actually assessed                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               | \$ 67,291                                                                |
| (23)                                                                                                                                                                         | Ad valorem tax revenue actually assessed for newly taxable property                                                                                                                                                                                                                                                                                                                                                                                                             |                               | \$ 1,018                                                                 |
| (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                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | \$ 68,309                                                                |
| (26)                                                                                                                                                                         | Ad valorem tax revenue for large taxpayer reserve account                                                                                                                                                                                                                                                                                                                                                                                                                       |                               | \$ -                                                                     |
| (27)                                                                                                                                                                         | Total carry forward mills that may be levied in a subsequent year<br>(Number should be equal to or greater than zero. A (negative) number indicates an over levy.)                                                                                                                                                                                                                                                                                                              |                               | 0.00                                                                     |

# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or \_\_\_\_\_ Fund,

FYE June 30, 2027

#2

| Reference Line                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Enter amounts in yellow cells | Auto-Calculation<br>(If completing manually enter amounts as instructed) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------|
| (1) Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> (from Prior Year's form Line 17)                                                                                                                                                                                                                                                                                                                                                               | \$ 65,347                     | \$ 65,347                                                                |
| (2) Add: Current year inflation adjustment @ 2.97%                                                                                                                                                                                                                                                                                                                                                                                                                         |                               | \$ 1,941                                                                 |
| (3) Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)                                                                                                                                                                                                                                                                                 | \$ -                          | \$ -                                                                     |
| (4) Adjusted ad valorem tax revenue<br>= (1) + (2) + (3)                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | \$ 67,288                                                                |
| <b>ENTERING TAXABLE VALUES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                                                                          |
| (5) Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2                                                                                                                                                                                                                                                                                                                                                 | \$ 598,625                    | \$ 598,625                                                               |
| (6) Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)                                                                                                                                                                                                                                                            |                               | \$ -                                                                     |
| (7) Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)<br>= (5) + (6)                                                                                                                                                                                                                                                                                                                                                        |                               | \$ 598,625                                                               |
| Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, lines # 3A, #3B, #3C (enter as negative)                                                                                                                                                                                                                                                                                               |                               |                                                                          |
| (8) Reserve (Yes or No)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                           |                                                                          |
| (9) Class 4 Newly Taxable-from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3A (enter as negative)                                                                                                                                                                                                                                                                                                                                    | \$ (8,476)                    | \$ (6,357)                                                               |
| (10) All Other Newly Taxable-from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line #3B (enter as negative)                                                                                                                                                                                                                                                                                                                                  | \$ (6,421)                    | \$ (3,211)                                                               |
| (11) Abated Newly Taxable-from Department of Revenue <i>Certified Taxable Valuation Information</i> 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 <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)                                                                                                                                                                                                                                                                          |                               | \$ -                                                                     |
| (14) Adjusted Taxable value per mill<br>= (7) + (12) + (13)                                                                                                                                                                                                                                                                                                                                                                                                                |                               | \$ 589,058                                                               |
| -15 CURRENT YEAR calculated mill levy                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | \$ 114,230                                                               |
| (16) CURRENT YEAR calculated ad valorem tax revenue<br>= (7) x (15)                                                                                                                                                                                                                                                                                                                                                                                                        |                               | \$ 68,381                                                                |
| <b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                                                                          |
| (17) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)                                                                                                                                                                                                                                                                                                                                                                            |                               | 0.00                                                                     |
| (18) Total current year authorized mill levy, including Prior Years' carry forward mills<br>= (15) + (17)                                                                                                                                                                                                                                                                                                                                                                  |                               | 114.23                                                                   |
| (19) Total current year authorized ad valorem tax revenue assessment<br>= (7) x (18)                                                                                                                                                                                                                                                                                                                                                                                       |                               | \$ 68,381                                                                |
| <b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |                               |                                                                          |
| (20) Enter number of mills actually levied in current year. This number should match either:<br>- The total non-voted mills, or<br>- A voted mill that was converted in FY2026 to the 15-10-420 formula.<br><br>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. | 114.23                        | 114.23                                                                   |
| (21) Total ad valorem tax revenue actually assessed in current year<br>= (7) x (20)                                                                                                                                                                                                                                                                                                                                                                                        |                               | \$ 68,381                                                                |
| <b>RECAPITULATION OF ACTUAL:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |                                                                          |
| (22) Ad valorem tax revenue actually assessed<br>= (21) - (23) - (24)                                                                                                                                                                                                                                                                                                                                                                                                      |                               | \$ 67,288                                                                |
| (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<br>= (22) + (23) + (24)                                                                                                                                                                                                                                                                                                                                                                                |                               | \$ 68,381                                                                |
| (26) Ad valorem tax revenue for large taxpayer reserve account                                                                                                                                                                                                                                                                                                                                                                                                             |                               | \$ 73                                                                    |
| (27) Total carry forward mills that may be levied in a subsequent year<br>(Number should be equal to or greater than zero. A (negative) number indicates an over levy.)<br>= (18) - (20)                                                                                                                                                                                                                                                                                   |                               | 0.00                                                                     |

23188



2026 Certified Taxable Valuation Information

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

MONTANA  
Form AB-72T  
Rev. 6-26

Certified values are now available online at [property.mt.gov/cov](https://property.mt.gov/cov)

|                                                                                            |    |            |
|--------------------------------------------------------------------------------------------|----|------------|
| 1. 2026 Total Market Value <sup>1</sup> .....                                              | \$ | 45,419,105 |
| 2. 2026 Total Taxable Value <sup>2</sup> .....                                             | \$ | 598,625    |
| 3. 2026 Taxable Value of Newly Taxable Property.....                                       | \$ | 14,897     |
| 3A. Class 4 Newly Taxable.....                                                             | \$ | 8,476      |
| 3B. <sup>75</sup> % All Other Classes Newly Taxable..... <i>changes every year</i>         | \$ | 6,421      |
| 3C. Abated Property Newly Taxable.....                                                     | \$ | -          |
| 4. 2026 Taxable Value less Incremental Taxable Value <sup>3</sup> .....                    | \$ | 598,625    |
| 5. 2026 Taxable Value of Net and Gross Proceeds <sup>4</sup><br>(Class 1 and Class 2)..... | \$ | -          |
| 6. TIF Districts<br><No applicable TIF data.>                                              |    |            |

Preparer Candice Kettenacker

Date 8/3/2026

<sup>1</sup>Market value does not include class 1 and class 2 value  
<sup>2</sup>Taxable value is calculated after abatements have been applied  
<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts  
<sup>4</sup>The 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.

# Montana Certified Values

Back

Welcome to the Montana Department of Revenue's Property Assessment Division Certified Values site. Select a county, year and taxing jurisdiction to view total market and taxable property values within the selected taxing authority.

More information on the certification of values process can be found on the [Department of Revenue](#) website.

Carbon

2026

City of Fromberg

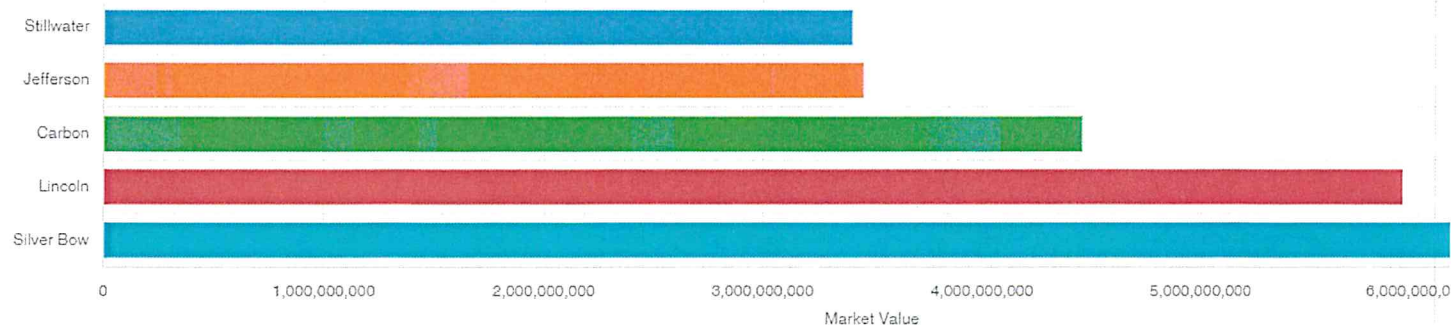
FOR FIRE MILL CALCULATIONS

Download CSV

| City of Fromberg     |                     |                                                                   |
|----------------------|---------------------|-------------------------------------------------------------------|
| Property Type        | Market Value        | Taxable Value                                                     |
| Special Mobile       | \$0                 | \$0                                                               |
| Manufactured Homes   | \$1,444,310         | \$18,757 $\div 1000 \times 18.40 = \$345.1$                       |
| Personal Property    | \$50,752            | \$871 $\div 1000 \times 18.40 = \$16.03$                          |
| Real Property        | \$42,707,394        | \$474,025                                                         |
| Centrally Assessed   | \$1,216,649         | \$104,972 $> 578,997 \div 1000 = 578.9 \times 18.40 = \$10653.60$ |
| Net & Gross Proceeds | NA                  | \$0                                                               |
| <b>Total*</b>        | <b>\$45,419,105</b> | <b>\$598,625</b>                                                  |
| Other Information    |                     |                                                                   |
| Newly Taxable        | NA                  | \$14,897                                                          |
| TIF Increment        | NA                  | \$0                                                               |

\*The sum of all property types may not add up to the Total due to corrections, revisions and rounding. For some jurisdictions, the total value may not be divided into all property types. In these cases, only the total value will be shown.

## Market Value Comparisons



Market value for selected county and comparable counties.

**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.

---

Terry Feller, Mayor

ATTEST:

---

Michele 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 |
|-----------------------|--------------|

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**

---

Terry Feller, Mayor

**ATTEST:**

---

Michele Auch, Town Clerk / Treasurer

#16 #17

| FY 2027 City/Town Entitlement Share Payment |                                               |   |                                       |   |                                            |
|---------------------------------------------|-----------------------------------------------|---|---------------------------------------|---|--------------------------------------------|
| Payments Distributed Quarterly              |                                               |   |                                       |   |                                            |
| City                                        | Prior Year<br>Entitlement<br>Share<br>Payment |   | FY 2027<br>City<br>Share<br>of Growth |   | FY 2027<br>Entitlement<br>Share<br>Payment |
| Alberton                                    | 79,213.60                                     | + | 2,359.41                              | = | 81,573.01 /4= 20,393.25                    |
| Bainville                                   | 59,924.28                                     | + | 1,462.90                              | = | 61,387.18 /4= 15,346.79                    |
| Baker                                       | 319,482.67                                    | + | 8,706.56                              | = | 328,189.23 /4= 82,047.31                   |
| Bearcreek                                   | 7,664.40                                      | + | 331.19                                | = | 7,995.59 /4= 1,998.90                      |
| Belgrade                                    | 1,042,169.23                                  | + | 43,003.89                             | = | 1,085,173.12 /4= 271,293.28                |
| Belt                                        | 132,423.37                                    | + | 3,110.99                              | = | 135,534.36 /4= 33,883.59                   |
| Big Sandy                                   | 89,994.61                                     | + | 2,643.41                              | = | 92,638.01 /4= 23,159.50                    |
| Big Timber                                  | 273,359.04                                    | + | 7,732.30                              | = | 281,091.34 /4= 70,272.84                   |
| Billings                                    | 17,810,624.01                                 | + | 529,721.59                            | = | 18,340,345.60 /4= 4,585,086.40             |
| Boulder                                     | 206,724.52                                    | + | 5,923.06                              | = | 212,647.59 /4= 53,161.90                   |
| Bozeman                                     | 5,840,576.28                                  | + | 211,941.50                            | = | 6,052,517.78 /4= 1,513,129.45              |
| Bridger                                     | 212,486.02                                    | + | 4,724.78                              | = | 217,210.80 /4= 54,302.70                   |
| Broadus                                     | 92,577.54                                     | + | 2,398.50                              | = | 94,976.03 /4= 23,744.01                    |
| Broadview                                   | 34,238.16                                     | + | 810.04                                | = | 35,048.20 /4= 8,762.05                     |
| Cascade                                     | 189,539.85                                    | + | 72,003.68                             | = | 261,543.54 /4= 65,385.88                   |
| Chester                                     | 142,235.82                                    | + | 3,913.85                              | = | 146,149.67 /4= 36,537.42                   |
| Chinook                                     | 288,428.13                                    | + | 6,876.72                              | = | 295,304.85 /4= 73,826.21                   |
| Choteau                                     | 230,309.21                                    | + | 7,337.03                              | = | 237,646.25 /4= 59,411.56                   |
| Circle                                      | 112,680.45                                    | + | 2,947.89                              | = | 115,628.34 /4= 28,907.09                   |
| Clyde Park                                  | 51,453.50                                     | + | 1,519.44                              | = | 52,972.94 /4= 13,243.24                    |
| Colstrip                                    | 1,060,017.08                                  | + | 20,331.33                             | = | 1,080,348.41 /4= 270,087.10                |
| Columbia Falls                              | 878,344.56                                    | + | 25,596.26                             | = | 903,940.82 /4= 225,985.20                  |
| Columbus                                    | 541,863.37                                    | + | 12,475.23                             | = | 554,338.60 /4= 138,584.65                  |
| Conrad                                      | 433,648.68                                    | + | 11,693.21                             | = | 445,341.89 /4= 111,335.47                  |
| Culbertson                                  | 138,677.07                                    | + | 3,556.09                              | = | 142,233.16 /4= 35,558.29                   |
| Cut Bank                                    | 743,074.21                                    | + | 17,681.37                             | = | 760,755.58 /4= 190,188.90                  |
| Darby                                       | 188,664.98                                    | + | 4,711.29                              | = | 193,376.27 /4= 48,344.07                   |
| Deer Lodge                                  | 551,877.61                                    | + | 14,750.34                             | = | 566,627.95 /4= 141,656.99                  |
| Denton                                      | 40,959.98                                     | + | 1,071.01                              | = | 42,030.99 /4= 10,507.75                    |
| Dillon                                      | 731,961.57                                    | + | 20,097.30                             | = | 752,058.87 /4= 188,014.72                  |
| Dodson                                      | 19,283.22                                     | + | 560.44                                | = | 19,843.66 /4= 4,960.92                     |
| Drummond                                    | 51,603.08                                     | + | 1,407.36                              | = | 53,010.45 /4= 13,252.61                    |
| Dutton                                      | 60,742.50                                     | + | 1,587.60                              | = | 62,330.11 /4= 15,582.53                    |
| East Helena                                 | 699,488.57                                    | + | 15,462.25                             | = | 714,950.83 /4= 178,737.71                  |
| Ekalaka                                     | 78,608.73                                     | + | 2,070.85                              | = | 80,679.58 /4= 20,169.89                    |
| Ennis                                       | 173,093.69                                    | + | 4,926.02                              | = | 178,019.70 /4= 44,504.93                   |
| Eureka                                      | 163,880.68                                    | + | 5,834.31                              | = | 169,715.00 /4= 42,428.75                   |
| Fairfield                                   | 123,365.41                                    | + | 3,574.83                              | = | 126,940.24 /4= 31,735.06                   |
| Fairview                                    | 165,342.38                                    | + | 4,321.77                              | = | 169,664.15 /4= 42,416.04                   |
| Flaxville                                   | 9,245.43                                      | + | 266.04                                | = | 9,511.47 /4= 2,377.87                      |
| Forsyth                                     | 394,871.28                                    | + | 9,534.37                              | = | 404,405.66 /4= 101,101.41                  |
| Fort Benton                                 | 248,028.36                                    | + | 6,792.81                              | = | 254,821.18 /4= 63,705.29                   |
| Fort Peck                                   | 21,659.73                                     | + | 826.37                                | = | 22,486.10 /4= 5,621.52                     |
| Froid                                       | 29,825.85                                     | + | 859.34                                | = | 30,685.19 /4= 7,671.30                     |
| Fromberg                                    | 47,289.24                                     | + | 1,615.03                              | = | 48,904.27 /4= 12,226.07                    |
| Geraldine                                   | 27,134.54                                     | + | 852.27                                | = | 27,986.81 /4= 6,996.70                     |
| Glasgow                                     | 667,601.22                                    | + | 16,874.83                             | = | 684,476.05 /4= 171,119.01                  |
| Glendive                                    | 903,885.72                                    | + | 23,928.01                             | = | 927,813.73 /4= 231,953.43                  |
| Grass Range                                 | 14,104.31                                     | + | 458.85                                | = | 14,563.16 /4= 3,640.79                     |
| Great Falls                                 | 10,351,966.30                                 | + | 285,589.06                            | = | 10,637,555.36 /4= 2,659,388.84             |
| Hamilton                                    | 1,273,840.54                                  | + | 30,860.67                             | = | 1,304,701.21 /4= 326,175.30                |
| Hardin                                      | 912,923.28                                    | + | 21,691.28                             | = | 934,614.56 /4= 233,653.64                  |
| Harlem                                      | 181,592.54                                    | + | 4,382.44                              | = | 185,974.98 /4= 46,493.74                   |
| Harlowton                                   | 193,212.25                                    | + | 4,951.90                              | = | 198,164.15 /4= 49,541.04                   |
| Havre                                       | 1,841,305.55                                  | + | 47,457.09                             | = | 1,888,762.64 /4= 472,190.66                |
| Helena                                      | 5,289,591.13                                  | + | 154,685.22                            | = | 5,444,276.35 /4= 1,361,069.09              |
| Hingham                                     | 15,159.50                                     | + | 496.56                                | = | 15,656.06 /4= 3,914.02                     |
| Hobson                                      | 35,402.41                                     | + | 930.86                                | = | 36,333.27 /4= 9,083.32                     |
| Hot Springs                                 | 63,733.27                                     | + | 2,296.41                              | = | 66,029.69 /4= 16,507.42                    |
| Hysham                                      | 42,956.97                                     | + | 1,205.11                              | = | 44,162.08 /4= 11,040.52                    |
| Ismay                                       | 1,975.42                                      | + | 75.99                                 | = | 2,051.40 /4= 512.85                        |
| Joliet                                      | 65,459.92                                     | + | 2,311.43                              | = | 67,771.35 /4= 16,942.84                    |
| Jordan                                      | 55,186.21                                     | + | 1,605.69                              | = | 56,791.90 /4= 14,197.97                    |
| Judith Gap                                  | 17,729.03                                     | + | 500.42                                | = | 18,229.45 /4= 4,557.36                     |
| Kalispell                                   | 3,910,826.23                                  | + | 126,378.54                            | = | 4,037,204.77 /4= 1,009,301.19              |
| Kevin                                       | 26,592.07                                     | + | 750.92                                | = | 27,342.99 /4= 6,835.75                     |
| Laurel                                      | 1,162,697.56                                  | + | 33,221.67                             | = | 1,195,919.24 /4= 298,979.81                |
| Lavina                                      | 14,126.55                                     | + | 515.22                                | = | 14,641.77 /4= 3,660.44                     |

335230

## 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 ~~28<sup>th</sup>~~ day of ~~August~~ 2026.  
3<sup>rd</sup> September,

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Terry Feller, Mayor

ATTEST:

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Michele Auch, Town Clerk/Treasurer

| City           | Address        | State | ZIP Code   | Mileage | Mileage Percent | 2025 Municipal Population Estimate | Population Percent | Combined Allocation Percent | Allocation Funds |
|----------------|----------------|-------|------------|---------|-----------------|------------------------------------|--------------------|-----------------------------|------------------|
| CHESTER        | PO Box 644     | MT    | 59522-0644 | 15.892  | 0.3186%         | 844                                | 0.1364%            | 0.2275%                     | \$58,981.63      |
| CHINOOK        | PO Box 1177    | MT    | 59523-1177 | 19.084  | 0.3826%         | 1,155                              | 0.1867%            | 0.2847%                     | \$73,792.38      |
| CHOTEAU        | PO Box 619     | MT    | 59422-0619 | 31.534  | 0.6323%         | 1,825                              | 0.2950%            | 0.4636%                     | \$120,183.71     |
| CIRCLE         | PO Box 140     | MT    | 59215-0140 | 14.256  | 0.2858%         | 590                                | 0.0954%            | 0.1906%                     | \$49,408.74      |
| CLYDE PARK     | PO Box 177     | MT    | 59018-0177 | 7.096   | 0.1423%         | 348                                | 0.0562%            | 0.0993%                     | \$25,731.55      |
| COLSTRIP       | PO Box 1902    | MT    | 59323-1902 | 22.295  | 0.4470%         | 2,091                              | 0.3380%            | 0.3925%                     | \$101,746.19     |
| COLUMBIA FALLS | 130 6th St W   | MT    | 59912-3615 | 41.945  | 0.8410%         | 5,753                              | 0.9299%            | 0.8855%                     | \$229,530.89     |
| COLUMBUS       | PO Box 549     | MT    | 59019-0549 | 26.343  | 0.5282%         | 1,964                              | 0.3175%            | 0.4228%                     | \$109,605.44     |
| CONRAD         | 413 S Main St  | MT    | 59425-2337 | 31.161  | 0.6248%         | 2,393                              | 0.3868%            | 0.5058%                     | \$131,113.90     |
| CULBERTSON     | PO Box 351     | MT    | 59218-0351 | 12.877  | 0.2582%         | 715                                | 0.1156%            | 0.1869%                     | \$48,443.75      |
| CUT BANK       | 221 W Main St  | MT    | 59427-2924 | 30.407  | 0.6097%         | 2,976                              | 0.4810%            | 0.5454%                     | \$141,368.21     |
| DARBY          | PO Box 37      | MT    | 59829-0037 | 7.839   | 0.1572%         | 888                                | 0.1435%            | 0.1504%                     | \$38,975.40      |
| DEER LODGE     | 300 Main St    | MT    | 59722-1057 | 39.452  | 0.7910%         | 3,025                              | 0.4889%            | 0.6400%                     | \$165,900.78     |
| DENTON         | PO Box 986     | MT    | 59430-0986 | 7.465   | 0.1497%         | 207                                | 0.0335%            | 0.0916%                     | \$23,736.57      |
| DILLON         | 125 N Idaho St | MT    | 59725-2616 | 40.463  | 0.8113%         | 4,271                              | 0.6903%            | 0.7508%                     | \$194,631.73     |
| DODSON         | PO Box 98      | MT    | 59524-0098 | 4.478   | 0.0898%         | 123                                | 0.0199%            | 0.0548%                     | \$14,214.20      |
| DRUMMOND       | PO Box 195     | MT    | 59832-0195 | 4.270   | 0.0856%         | 298                                | 0.0482%            | 0.0669%                     | \$17,339.89      |
| DUTTON         | PO Box 156     | MT    | 59433-0156 | 8.089   | 0.1622%         | 318                                | 0.0514%            | 0.1068%                     | \$27,683.65      |
| EAST HELENA    | PO Box 1170    | MT    | 59635-1170 | 28.673  | 0.5749%         | 2,325                              | 0.3758%            | 0.4754%                     | \$123,223.53     |
| EKALAKA        | PO Box 338     | MT    | 59324-0338 | 9.332   | 0.1871%         | 398                                | 0.0643%            | 0.1257%                     | \$32,589.94      |
| ENNIS          | 328 W Main St  | MT    | 59729-0147 | 14.638  | 0.2935%         | 1,126                              | 0.1820%            | 0.2378%                     | \$61,630.63      |
| EUREKA         | PO Box 313     | MT    | 59917-0313 | 18.306  | 0.3670%         | 1,562                              | 0.2525%            | 0.3098%                     | \$80,297.13      |
| FAIRFIELD      | PO Box 8       | MT    | 59436-0008 | 10.161  | 0.2037%         | 797                                | 0.1288%            | 0.1663%                     | \$43,103.34      |
| FAIRVIEW       | PO Box 426     | MT    | 59221-0426 | 17.064  | 0.3421%         | 882                                | 0.1426%            | 0.2424%                     | \$62,823.51      |
| FLAXVILLE      | PO Box 62      | MT    | 59222-0062 | 3.048   | 0.0611%         | 58                                 | 0.0094%            | 0.0352%                     | \$9,136.20       |
| FORSYTH        | PO Box 226     | MT    | 59327-0226 | 28.799  | 0.5774%         | 1,652                              | 0.2670%            | 0.4222%                     | \$109,451.69     |
| FORT BENTON    | PO Box 8       | MT    | 59442-0008 | 31.452  | 0.6306%         | 1,416                              | 0.2289%            | 0.4298%                     | \$111,402.09     |
| FORT PECK      | PO Box 310     | MT    | 59223-0310 | 10.201  | 0.2045%         | 232                                | 0.0375%            | 0.1210%                     | \$31,370.60      |
| FROID          | PO Box 308     | MT    | 59226-0308 | 7.882   | 0.1580%         | 184                                | 0.0297%            | 0.0939%                     | \$24,338.42      |
| FROMBERG       | PO Box 236     | MT    | 59029-0236 | 5.761   | 0.1155%         | 422                                | 0.0682%            | 0.0919%                     | \$23,812.47      |

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

| Fund                          | Cash Available | Proposed Revenues | Proposed Expenditures | AP/AR Outstanding | Cash Remaining | % of Exp. |
|-------------------------------|----------------|-------------------|-----------------------|-------------------|----------------|-----------|
| 1000 General                  | 52,001.94      | 157,091.00        | 169,469.00            | 0.00              | 39,623.94      | 23.38%    |
| 2260 Emergency                | 27,083.37      | 0.00              | 27,083.00             | 0.00              | 0.37           | %         |
| 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                    | 32,834.03      | 207,558.00        | 338,442.00            | -64,987.97        | -33,062.00     | -9.77%    |
| 5310 Sewer                    | 297,037.42     | 203,850.00        | 280,336.00            | -43,166.29        | 263,717.71     | 94.07%    |
| 5410 Garbage                  | -4,194.49      | 80,600.00         | 73,250.00             | -7,713.58         | 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     | 686,861.00        | 1,083,423.00          | -115,001.84       | 319,942.89     |           |

Reflects: Public works 50% water, 50% sewer  
Vacation one year payout if left employed  
Sicktime payout @ 25% 6-30-27  
Cost raise Mike per contract 2.8%  
Michele raise \$5.00 per Mayore  
Does not reflect raise for Nate W. started Jan 2026  
Per Kirstin Sweet

increase per  
mayer  
#1



[illegible]

See attached #2  
2.8% COLA +  
#3  
+  
#4

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TOWN OF FROMBERG  
Payroll Detail Report

Page: 5 of 6  
Report ID: P100

| 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. | 5310-          | 5310-    | -430610-147- |        |        | 81.00  |        |        |          |        |        |        |        |        |
|                 | 5310-          | 5310-    | -430610-148- |        |        | 41.40  | 5310   | Total  | 57015.43 |        |        |        |        |        |
|                 | Total          | 114,031  | 9,394        | 9,394  | 9,394  | 9,394  | 9,394  | 9,582  | 9,582    | 9,582  | 9,582  | 9,582  | 9,582  | 9,582  |
|                 | Total Hrs      | 2,253    | 187          | 187    | 187    | 187    | 187    | 187    | 187      | 187    | 187    | 187    | 187    | 187    |
|                 | REG            | 64,080   | 5,340        | 5,340  | 5,340  | 5,340  | 5,340  | 5,340  | 5,340    | 5,340  | 5,340  | 5,340  | 5,340  | 5,340  |
|                 | (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  | 30.00  | 30.00    | 30.00  | 30.00  | 30.00  | 30.00  | 30.00  |
|                 | TRMV           | 3,600    | 300          | 300    | 300    | 300    | 300    | 300    | 300      | 300    | 300    | 300    | 300    | 300    |
|                 | (Hours)        | 120      | 10           | 10     | 10     | 10     | 10     | 10     | 10       | 10     | 10     | 10     | 10     | 10     |
|                 | (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  | 30.00  |
|                 | TRMS           | 720      | 60           | 60     | 60     | 60     | 60     | 60     | 60       | 60     | 60     | 60     | 60     | 60     |
|                 | (Hours)        | 24       | 2            | 2      | 2      | 2      | 2      | 2      | 2        | 2      | 2      | 2      | 2      | 2      |
|                 | (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  | 30.00  |
|                 | 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  | 30.00  |
|                 | SOCIAL         | 4,256    | 355          | 355    | 355    | 355    | 355    | 355    | 355      | 355    | 355    | 355    | 355    | 355    |
|                 | (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 |
|                 | MEDICARE       | 995      | 83           | 83     | 83     | 83     | 83     | 83     | 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 | 0.0145 |
|                 | UNEMPL. INSUR. | 515      | 43           | 43     | 43     | 43     | 43     | 43     | 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 | 0.0075 |
|                 | WORKERS' COMP  | 4,138    | 345          | 345    | 345    | 345    | 345    | 345    | 345      | 345    | 345    | 345    | 345    | 345    |
|                 | (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 | 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-   | 34324.20 |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-130-   | 16367.88 |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-140-   | 2128.08  |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-141-   | 257.28   |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-142-   | 497.88   |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-143-   | 2068.92  |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-146-   | 552.00   |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-147-   | 81.00    |              |        |        |        |        |        |          |        |        |        |        |        |
| 5210-           | -430510-148-   | 133.20   |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-110-   | 34324.20 |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-130-   | 16368.12 |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-140-   | 2128.08  |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-141-   | 257.64   |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-142-   | 497.52   |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-143-   | 2068.80  |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-146-   | 552.00   |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-147-   | 81.00    |              |        |        |        |        |        |          |        |        |        |        |        |
| 5310-           | -430610-148-   | 133.20   |              |        |        |        |        |        |          |        |        |        |        |        |
| Total           |                | 112,820  | 9,403        | 9,403  | 9,403  | 9,403  | 9,403  | 9,403  | 9,403    | 9,403  | 9,403  | 9,403  | 9,403  | 9,403  |
| Total Hrs       |                | 2,288    | 190          | 190    | 190    | 190    | 190    | 190    | 190      | 190    | 190    | 190    | 190    | 190    |

08/20/26  
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TOWN OF FROMBERG  
Payroll Detail Report

Page: 6 of 6  
Report ID: P100

| 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 |
|----------------------|-------------------------|---------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Wilson, Donald<br>40 | REG<br>(Hours)          | 180     | 15           | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|                      | (Rate)                  | 12      | 1            | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
|                      | REG<br>(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  |
|                      | REG<br>(Hours)          | 75      | 15           | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
|                      | (Rate)                  | 5       | 1            | 1      | 1      | 1      | 1      |        |        |        |        |        |        |        |
|                      | SOCIAL<br>(Rate)        | 15.00   | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
|                      | MEDICARE<br>(Rate)      | 16      | 2            | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
|                      | WORKERS' COMP<br>(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 |
|                      |                         | 4       | 0            | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
|                      |                         | 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 |
|                      |                         | 1       | 0            | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
|                      |                         | 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-                |                         | 1000-   | -410100-110- |        |        |        |        |        |        |        |        |        |        |        |
| 1000-                |                         | 1000-   | -410100-140- |        |        |        |        |        |        |        |        |        |        |        |
| 1000-                |                         | 1000-   | -410100-142- |        |        |        |        |        |        |        |        |        |        |        |
| 1000-                |                         | 1000-   | -410100-143- |        |        |        |        |        |        |        |        |        |        |        |
| 5210-                |                         | 5210-   | -430510-110- |        |        |        |        |        |        |        |        |        |        |        |
| 5210-                |                         | 5210-   | -430510-140- |        |        |        |        |        |        |        |        |        |        |        |
| 5210-                |                         | 5210-   | -430510-142- |        |        |        |        |        |        |        |        |        |        |        |
| 5210-                |                         | 5210-   | -430510-143- |        |        |        |        |        |        |        |        |        |        |        |
| 5310-                |                         | 5310-   | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
| 5310-                |                         | 5310-   | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
| 5310-                |                         | 5310-   | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
| 5310-                |                         | 5310-   | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
| Total                |                         | 276     | 32           | 32     | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |
| Total Hrs            |                         | 17      | 2            | 2      | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |
| Grand Total          |                         | 321,360 | 25,936       | 25,936 | 26,884 | 26,884 | 26,981 | 26,981 | 26,981 | 26,981 | 26,981 | 26,981 | 26,981 | 26,981 |
| Grand Total Hrs      |                         | 6,918   | 579          | 579    | 579    | 579    | 574    | 574    | 574    | 574    | 574    | 574    | 574    | 574    |

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TOWN OF FROMBERG  
Accounting Summary Report

Page: 1 of 1  
Report ID: P100D

Amount

|                 |     |                                         |
|-----------------|-----|-----------------------------------------|
| 1000-410100-110 | 493 | General/Town Council/Salaries and Wages |
| 1000-410100-140 | 29  | General/Town Council/Social Security    |
| 1000-410100-142 | 6   | General/Town Council/Medicare           |
| 1000-410100-143 | 1   | General/Town Council/Work Comp          |

Total Account

529

|                 |        |                                                         |
|-----------------|--------|---------------------------------------------------------|
| 1000-410400-110 | 21,224 | General/Financial Administration/Salaries and Wages     |
| 1000-410400-130 | 8,095  | General/Financial Administration/MMA - Health Benefits  |
| 1000-410400-140 | 1,316  | General/Financial Administration/Social Security        |
| 1000-410400-141 | 159    | General/Financial Administration/Unemployment Insurance |
| 1000-410400-142 | 308    | General/Financial Administration/Medicare               |
| 1000-410400-143 | 120    | General/Financial Administration/Work Comp              |
| 1000-410400-146 | 269    | General/Financial Administration/MMA - DENTAL           |
| 1000-410400-147 | 55     | General/Financial Administration/MMA - LIFE INSURANCE   |
| 1000-410400-148 | 56     | General/Financial Administration/MMA - VISION           |

Total Account

31,602

Total Fund

32,131

|                 |        |                                        |
|-----------------|--------|----------------------------------------|
| 5210-430510-110 | 94,370 | Water/Water Adm/Salaries and Wages     |
| 5210-430510-130 | 36,129 | Water/Water Adm/MMA - Health Benefits  |
| 5210-430510-140 | 5,850  | Water/Water Adm/Social Security        |
| 5210-430510-141 | 703    | Water/Water Adm/Unemployment Insurance |
| 5210-430510-142 | 1,368  | Water/Water Adm/Medicare               |
| 5210-430510-143 | 4,539  | Water/Water Adm/Work Comp              |
| 5210-430510-146 | 1,209  | Water/Water Adm/MMA - DENTAL           |
| 5210-430510-147 | 215    | Water/Water Adm/MMA - LIFE INSURANCE   |
| 5210-430510-148 | 229    | Water/Water Adm/MMA - VISION           |

Total Account

144,612

Total Fund

144,612

|                 |        |                                        |
|-----------------|--------|----------------------------------------|
| 5310-430610-110 | 94,370 | Sewer/Sewer Adm/Salaries and Wages     |
| 5310-430610-130 | 36,129 | Sewer/Sewer Adm/MMA - Health Benefits  |
| 5310-430610-140 | 5,850  | Sewer/Sewer Adm/Social Security        |
| 5310-430610-141 | 704    | Sewer/Sewer Adm/Unemployment Insurance |
| 5310-430610-142 | 1,368  | Sewer/Sewer Adm/Medicare               |
| 5310-430610-143 | 4,539  | Sewer/Sewer Adm/Work Comp              |
| 5310-430610-146 | 1,209  | Sewer/Sewer Adm/MMA - DENTAL           |
| 5310-430610-147 | 215    | Sewer/Sewer Adm/MMA - LIFE INSURANCE   |
| 5310-430610-148 | 229    | Sewer/Sewer Adm/MMA - VISION           |

Total Account

144,613

Total Fund

144,613

Grand Total

321,356

41

**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.

\_\_\_\_\_  
Terry Feller, Mayor

**ATTEST:**

\_\_\_\_\_  
Michele Auch Town 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 PURSUANT THE  
EMPLOYMENT AGREEMENT**

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 Council has determined a 2.8% COLA is appropriate for eligible 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:** 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.
2. **Effective Date:** In accordance with the anniversary terms of the underlying Employment Agreement, this hourly wage adjustment shall take effect on December 1, 2026, and shall compound his pre-existing base rate.

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

---

Terry Feller, Mayor

ATTEST:

---

Michele Auch, Clerk/Treasurer

Derrek Shepherd <dshepherd@mmia.net>

8/19/2026 3:39 PM

## RE: FW: 2026 Salary Survey

To Fromberg - Michelle Auch <clerk@fromberg-mt.com>

Good afternoon, Michele,

Employee pay can be different for employees as long as it is not based on any discriminatory basis, such as age, gender, race, religion, etc. That being said, it can cause a risk for the Town to treat employee pay differently.

Since he has a signed contract, he should get that adjustment. Other employees can ask for the same treatment and the council can decide whether the Town has money in the budget for increases.

Just let me know if you have any questions.

### Derrek Shepherd | Human Resource Consultant

Montana Municipal Interlocal Authority

406-495-7017 | 800-635-3089 ext. 127 | Fax: 406-449-7440

Mailing address: 3115 McHugh Ln, Helena, MT 59602-7762

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**From:** Town Clerk <clerk@fromberg-mt.com>

**Sent:** Wednesday, August 19, 2026 3:11 PM

**To:** Derrek Shepherd <dshepherd@mmia.net>

**Subject:** RE: FW: 2026 Salary Survey

Hi Derrek,

Quick question:

Public Works Director started Dec 1, 2025, with a contract that specifies a yearly COLA raise. A little background he was the public works director 8 years ago and was a council member when I asked what it would take if he would come back? Yes, if he had a 5-year contract and changing mayors couldn't put his job in jeopardy. A former Mayor ran both of public works out, but they are both back now!! It been a long hard road for the Town since they left.

The Town currently does not have a COLA increase in place. Can one be done just for the public works director or does it have to be for all employees? There are only 3 of us! I am finalizing the preliminary budget, and need to get a resolution in place.

"\Jodie Campbell\" (townofcascade@gmail.com via mmctfoa Mailing List) <mmctfoa@sympa.montana.edu>

5/12/2026 4:56 PM

RE: COLA

To mmctfoa@sympa.montana.edu

It is 2.8%. Sorry about that.

**From:** Sandi Reddick ([cityclerk@bakermontana.us](mailto:cityclerk@bakermontana.us) via mmctfoa Mailing List) <[mmctfoa@sympa.montana.edu](mailto:mmctfoa@sympa.montana.edu)>

**Sent:** Tuesday, May 12, 2026 3:40 PM

**To:** [cityofpoplar@nemont.net](mailto:cityofpoplar@nemont.net) <[mmctfoa@sympa.montana.edu](mailto:mmctfoa@sympa.montana.edu)>

**Subject:** COLA

Hello all,

Am I correct that at the conference last week the ladies from the League stated that the COLA is 2.9% this year? I can only find supporting documentation of 2.8%.

Thanks!

Sandi Reddick

Clerk/Treasurer, City of Baker

406-778-2692

[cityclerk@bakermontana.us](mailto:cityclerk@bakermontana.us)



- 
- image001.png (35 KB)

08/20/26  
11:56:46

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

Page: 1 of 18  
Report ID: B240

| 1000 General                                                                  |                                     |        |        |        |        |                      |              |                      |                      |                    |                    |
|-------------------------------------------------------------------------------|-------------------------------------|--------|--------|--------|--------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
| 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 |
| -----                                                                         |                                     |        |        |        |        |                      |              |                      |                      |                    |                    |
| 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                                                        |                                     |        | 100    | 100    | 100    | 100                  | 100%         | 100                  |                      | 100                | 100%               |
| Lease parcels 8,10,11-log cabin, wagon and planters along hwy                 |                                     |        |        |        |        |                      |              |                      |                      |                    |                    |
| 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                                                                   |                                     | 33     |        | 73     |        | 80                   | 0%           | 100                  |                      | 100                | 125%               |
| price increase at PO                                                          |                                     |        |        |        |        |                      |              |                      |                      |                    |                    |
| 380 Training                                                                  |                                     | 592    | 450    | 1,002  | 472    | 1,000                | 47%          | 1,000                |                      | 1,000              | 100%               |
| 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.                                             |                                     |        |        |        |        |                      |              |                      |                      |                    |                    |
| 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                                                        |                                     | 15,177 | 14,034 | 12,120 | 14,695 | 18,379               | 80%          | 21,224               |                      | 21,224             | 115%               |
| 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 MMA - 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                |                      | 1,316              | 116%               |
| 141 Unemployment Insurance                                                    |                                     | 789    | 82     | 91     | 119    | 138                  | 86%          | 159                  |                      | 159                | 115%               |
| 142 Medicare                                                                  |                                     | 220    | 183    | 176    | 230    | 267                  | 86%          | 308                  |                      | 308                | 115%               |
| 143 Work Comp                                                                 |                                     | 231    | 347    | 79     | 96     | 104                  | 92%          | 120                  |                      | 120                | 115%               |

08/20/26  
11:56:46

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

Page: 2 of 18  
Report ID: B240

| 1000 General |                                                                                                                                                                                                                                            | Actuals |        |        |        | Current |       | % Exp. |        | Prelim. |       | Budget  |       | Final  |       | % Old  |       |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------|--------|--------|---------|-------|--------|--------|---------|-------|---------|-------|--------|-------|--------|-------|
| Account      | Object                                                                                                                                                                                                                                     | 22-23   | 23-24  | 24-25  | 25-26  | Budget  | 25-26 | 25-26  | 26-27  | Budget  | 26-27 | Changes | 26-27 | Budget | 26-27 | Budget | 26-27 |
| 146          | MIA - DENTAL                                                                                                                                                                                                                               | 190     | 8      | 202    | 269    | 135     | 199%  |        | 269    |         |       |         |       | 269    |       | 199%   |       |
| 147          | MIA - LIFE INSURANCE                                                                                                                                                                                                                       | 116     | 213    | 37     | 55     | 27      | 204%  |        | 55     |         |       |         |       | 55     |       | 204%   |       |
| 148          | MIA - VISION                                                                                                                                                                                                                               | 56      | 41     | 42     | 56     | 28      | 200%  |        | 56     |         |       |         |       | 56     |       | 200%   |       |
| 200          | Supplies<br>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<br>advertising, web page, copier service agreement etc.                                                                                                                                                                 | 432     | 1,008  | 321    | 1,116  | 1,000   | 112%  |        | 1,200  |         |       |         |       | 1,200  |       | 120%   |       |
| 330          | Publicity, Subscriptions<br>25-26 Actual reflects old checks that were cancelled for prior years, plus two<br>\$950.00 payments for AFR. Should be \$1,100.00 actual for 25-26. AFR filing fee<br>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<br>Electrical, MDU & TCR                                                                                                                                                                                                   | 3,277   | 2,824  | 2,260  | 2,709  | 3,000   | 90%   |        | 3,000  |         |       |         |       | 3,000  |       | 100%   |       |
| 362          | Computer and Equipment<br>Black Mountain Software Est Bill \$12,306.58/general, water, sewer,<br>garbage=\$3,076.65                                                                                                                        | 1,801   | 2,182  | 2,334  | 2,698  | 2,500   | 108%  |        | 3,200  |         |       |         |       | 3,200  |       | 128%   |       |
| 370          | Travel<br>Clerk School                                                                                                                                                                                                                     |         | 964    |        | 71     | 0       | ***%  |        | 100    |         |       |         |       | 100    |       | *****% |       |
| 380          | Training<br>Clerk School                                                                                                                                                                                                                   |         |        |        | 196    | 250     | 78%   |        | 300    |         |       |         |       | 300    |       | 120%   |       |
| 410530       | Auditing<br>352 Audit/AFR<br>AFR-Montana League of Cities and Towns                                                                                                                                                                        | 37,598  | 34,182 | 26,358 | 33,258 | 35,482  | 94%   |        | 44,902 |         |       |         |       | 44,902 |       | 127%   |       |
| 410600       | Elections<br>300 Purchased Services                                                                                                                                                                                                        |         | 4,800  | 2,150  | 9,120  | 5,000   | 182%  |        | 2,000  |         |       |         |       | 2,000  |       | 40%    |       |
| 41100        | Legal Services<br>350 Legal Services<br>\$1,200 per month                                                                                                                                                                                  | 5,881   | 16,800 | 14,400 | 14,400 | 14,400  | 100%  |        | 14,400 |         |       |         |       | 14,400 |       | 100%   |       |

#1

08/20/26  
11:56:46

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

Page: 3 of 18  
Report ID: B240

| 1000 General                            |        | Actuals |        |        |        | Current |       | % Exp. |        | Prelim. |       | Budget  |       | Final  |       | % Old  |       |
|-----------------------------------------|--------|---------|--------|--------|--------|---------|-------|--------|--------|---------|-------|---------|-------|--------|-------|--------|-------|
| Account                                 | Object | 22-23   | 23-24  | 24-25  | 25-26  | Budget  | 25-26 | 25-26  | 26-27  | Budget  | 26-27 | Changes | 26-27 | Budget | 26-27 | Budget | 26-27 |
| 411200 Facilities                       |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| 200 Supplies                            |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| Last Year was paint, new water heater   |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| Account:                                |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| 420100 Police                           |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| 351 Police Contract                     |        | 52,284  | 47,236 | 53,864 | 54,672 | 54,673  | 100%  | 100%   | 55,493 |         |       |         |       | 55,493 | 101%  |        |       |
| 1.5% increase                           |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| Account:                                |        | 52,284  | 47,236 | 53,864 | 54,672 | 54,673  | 100%  | 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%  | 100%   | 6,435  |         |       |         |       | 6,435  | 115%  |        |       |
| Per Angela Newell-7/22/26               |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| Account:                                |        | 1,536   | 4,698  | 3,336  | 5,604  | 5,604   | 100%  | 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%   |        |       |
| 225 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                      |        |         |        | 1,200  |        | 3,333   | 0%    |        | 3,333  |         |       |         |       | 3,333  | 100%  |        |       |
| vehicle                                 |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| 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 |         |       |         |       | 10,500 | 116%  |        |       |
| 9.68% increase from 24-25 to 25-26      |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| 10% increase 26-27                      |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| Account:                                |        | 6,717   | 7,730  | 8,677  | 9,517  | 9,040   | 105%  |        | 10,500 | 0       |       |         |       | 10,500 | 116%  |        |       |
| 460400 Parks                            |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| 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    | ***%  |        |       |
| 300 Purchased Services                  |        | 800     | 732    | 1,379  | 649    | 750     | 87%   |        | 6,000  |         |       |         |       | 6,000  | 800%  |        |       |
| \$500 porta potty                       |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |
| \$5,300 tree work                       |        |         |        |        |        |         |       |        |        |         |       |         |       |        |       |        |       |

#2  
#1

08/20/26  
11:56:46

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

Page: 4 of 18  
Report ID: B240

| 1000 General        |                           | Actuals |         |         |         | Current |       | % Exp. |         | Prelim. |         | Budget Changes |       | Final  |       | % Old  |       |
|---------------------|---------------------------|---------|---------|---------|---------|---------|-------|--------|---------|---------|---------|----------------|-------|--------|-------|--------|-------|
| Account             | Object                    | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | 25-26 | 25-26  | 26-27   | Budget  | 26-27   | Budget         | 26-27 | Budget | 26-27 | Budget | 26-27 |
| 340                 | Utilities/Phone           | 118     | 188     | 257     | 590     | 270     | 219%  |        | 600     |         | 600     |                | 600   |        | 600   | 222%   |       |
| 940                 | Capital Outlay-Equip/Tool |         |         |         | 3,896   | 0       | ***%  |        |         |         | 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%             |       |        |       |        |       |
| 510330              | Insurance                 |         |         |         |         |         |       |        |         |         |         |                |       |        |       |        |       |
| 510                 | Liability Insurance       | 4,295   | 100     | 2,121   | 2,188   | 2,345   | 93%   |        | 3,262   |         | 3,262   | 139%           |       |        |       |        |       |
| MMA \$9,786/3       |                           |         |         |         |         |         |       |        |         |         |         |                |       |        |       |        |       |
| 511                 | Property Insurance        |         | 9,325   | 3,548   | 3,669   | 3,669   | 100%  |        | 3,635   |         | 3,635   | 99%            |       |        |       |        |       |
| MMA \$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                  |         |         |         |         | 50,000  | 0%    |        |         |         | 0       | 0%             |       |        |       |        |       |
| 820                 | Transfer out              |         |         |         |         | 50,000  | 0%    |        | 0       | 0       | 0       | 0%             |       |        |       |        |       |
| Account:            |                           |         |         |         |         | 50,000  | 0%    |        | 0       | 0       | 0       | 0%             |       |        |       |        |       |
| Fund:               |                           | 125,048 | 155,595 | 127,557 | 197,747 | 204,078 | 97%   |        | 169,469 | 0       | 169,469 | 83%            |       |        |       |        |       |

08/20/26  
11:56:46

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

Page: 5 of 18  
Report ID: B240

|                                                |                       |       |        |         |       |       |         |       |         |         |        |        |
|------------------------------------------------|-----------------------|-------|--------|---------|-------|-------|---------|-------|---------|---------|--------|--------|
| 2260 Emergency                                 |                       |       |        |         |       |       |         |       |         |         |        |        |
| Account                                        | Object                | 22-23 | 23-24  | Actuals | 24-25 | 25-26 | Current | %     | Prelim. | Budget  | Final  | % Old  |
|                                                |                       |       |        |         |       |       | Budget  | Exp.  | Budget  | Changes | Budget | Budget |
|                                                |                       |       |        |         |       |       | 25-26   | 25-26 | 26-27   | 26-27   | 26-27  | 26-27  |
| 510000                                         | MISCELLANEOUS         |       |        |         |       |       |         |       |         |         |        |        |
| 200                                            | Supplies              |       | 10,186 |         |       |       | 27,084  | 0%    | 13,542  |         | 13,542 | 50%    |
| Split between supplies & disposal \$ 27,083.37 |                       |       |        |         |       |       |         |       |         |         |        |        |
| 392                                            | Disposal Contract Pmt |       |        |         |       |       | 0       | 0%    | 13,541  |         | 13,541 | *****% |
| Split between supplies & disposal \$27,083.37  |                       |       |        |         |       |       |         |       |         |         |        |        |
| Account:                                       |                       |       | 10,186 |         |       |       | 27,084  | 0%    | 27,083  |         | 27,083 | 100%   |
| Fund:                                          |                       |       | 10,186 |         |       |       | 27,084  | 0%    | 27,083  |         | 27,083 | 100%   |
|                                                |                       |       |        |         |       |       |         | %     |         |         |        | %      |

08/20/26  
11:56:46

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

Page: 6 of 18  
Report ID: B240

| 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                                                                                                              |        |       |       |         |       | 3,018 |                | 0     | ***%         |                | 981   |                |       | 981          |       | *****%       |       |
| \$ 1,800 + \$200 Red Lodge grant when project is complete plus \$2,000 Reimaging Rural worth of grants \$981.60 remaining |        |       |       |         |       |       |                |       |              |                |       |                |       |              |       |              |       |
| Account:                                                                                                                  |        |       |       |         |       |       |                |       |              |                |       |                |       |              |       |              |       |
|                                                                                                                           |        |       |       |         |       | 3,018 |                | 0     | ***%         |                | 981   |                | 0     | 981          |       | *****%       |       |
| Fund:                                                                                                                     |        |       |       |         |       |       |                |       |              |                |       |                |       |              |       |              |       |
|                                                                                                                           |        |       |       |         |       | 3,018 |                | 0     | ***%         |                | 981   |                | 0     | 981          |       | *****%       | %     |

08/20/26  
11:56:46

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

Page: 7 of 18  
Report ID: B240

2820 Gas Tax

| 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 |
|---------------------------------------------------------------------------------|---------------|-------|-------|--------|--------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
| 430200                                                                          | Road & Street |       |       |        |        |                      |              |                      |                      |                    |                    |
| 200                                                                             | Supplies      |       | 4,083 | 13,129 | 27,989 | 128,930              | 22%          | 124,316              |                      | 124,316            | 96%                |
| 25% of fiscal year's projected revenue and 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             |               |       |       |        |        |                      |              |                      |                      |                    |                    |
| Account:                                                                        |               |       | 4,083 | 13,129 | 27,989 | 128,930              | 22%          | 124,316              | 0                    | 124,316            | 96%                |
| Fund:                                                                           |               |       | 4,083 | 13,129 | 27,989 | 128,930              | 22%          | 124,316              | 0                    | 124,316            | 96%                |

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08/20/26  
11:56:46

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

Page: 8 of 18  
Report ID: B240

2821 Gas Tax - BARSAA

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





08/20/26  
11:56:46

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

Page: 11 of 18  
Report ID: B240

|                                                                                |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
|--------------------------------------------------------------------------------|-----------|---------|---------|---------|---------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 5210 Water                                                                     |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| 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 |
| 510 Liability Insurance                                                        | \$9,786/3 |         |         | 2,022   | 2,428   | 2,345                | 104%                | 3,262                |                      | 3,262              | 139%               |
| 511 Property Insurance                                                         |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| \$10,904/3                                                                     |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| 830 Depreciation                                                               |           | 34,043  | 34,043  |         |         | 0                    | 0%                  |                      |                      | 0                  | 0%                 |
| 900 Capital Outlay                                                             |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| \$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 | 223,071              | 89%                 | 284,842              | 0                    | 284,842            | 128%               |
| 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%                |
| Fund:                                                                          |           | 184,898 | 211,098 | 149,186 | 278,390 | 297,221              | 94%                 | 338,442              | 0                    | 338,442            | 114%               |

TOWN OF FROMBERG  
Expenditure Budget Report -- Multi-Year Actuals  
For the Year: 2026 - 2027  
Page: 12 of 18  
Report ID: B240

| 5250 Water - ARPA |                    |       |        |                  |        |                            |                    |                            |                            |                          |                          |
|-------------------|--------------------|-------|--------|------------------|--------|----------------------------|--------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| Account           | Object             | 22-23 | 23-24  | Actuals<br>24-25 | 25-26  | Current<br>Budget<br>25-26 | %<br>Exp.<br>25-26 | Prelim.<br>Budget<br>26-27 | Budget<br>Changes<br>26-27 | Final<br>Budget<br>26-27 | % Old<br>Budget<br>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 | 0                          | ***%               |                            |                            | 0                        | 0%                       |
| 820               | Transfer out       |       |        |                  | 23,255 | 0                          | ***%               | 0                          | 0                          | 0                        | 0%                       |
|                   | Account:           |       |        |                  | 23,255 | 0                          | ***%               | 0                          | 0                          | 0                        | 0%                       |
|                   | Fund:              | 3,900 | 86,926 | 1,375,217        | 23,255 | 0                          | ***%               | 0                          | 0                          | 0                        | 0%                       |
|                   |                    |       |        |                  |        |                            |                    |                            |                            |                          | 3%                       |

Page: 13 of 18  
Download: B340

Page: 13 of 18  
Download: B340

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

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08/20/26  
11:56:46

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

Page: 15 of 18  
Report ID: B240

5350 Sewer - ARPA

| Account                | Object | 22-23 | 23-24  | Actuals | 24-25  | 25-26 | Current Budget | 25-26 | % Exp. | 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%    |              |       |
| 521000 Transfer        |        |       |        |         |        |       | 32,251         | 0     | ***%   |                |       |                |       | 0            | 0%    |              |       |
| 820 Transfer out       |        |       |        |         |        |       | 32,251         | 0     | ***%   |                |       |                |       | 0            | 0%    |              |       |
| Account:               |        |       |        |         |        |       | 32,251         | 0     | ***%   |                |       |                |       | 0            | 0%    |              |       |
| Fund:                  |        | 2,000 | 65,280 | 570,003 | 32,251 | 0     | ***%           |       |        |                |       |                |       | 0            | 0%    |              |       |

08/20/26  
11:56:46

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

Page: 16 of 18  
Report ID: B240

5410 Garbage

| Account | Object                              | 22-23  | 23-24  | 24-25  | 25-26  | 25-26  | 25-26 | 26-27  | Budget<br>Changes<br>26-27 | Final<br>Budget<br>26-27 | % Old<br>Budget<br>26-27 |
|---------|-------------------------------------|--------|--------|--------|--------|--------|-------|--------|----------------------------|--------------------------|--------------------------|
| 430810  | Garbage Adm                         |        |        |        |        |        |       |        |                            |                          |                          |
| 200     | Supplies                            | 5,206  | 10,329 | 810    | 312    | 2,000  | 16%   | 600    |                            | 600                      | 30%                      |
| 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              |        |        | 113    | 2,698  | 0      | ***%  | 3,200  |                            | 3,200                    | *****%                   |
|         | BMS \$12,306.58/4=\$3076.65         |        |        |        |        |        |       |        |                            |                          |                          |
| 392     | Disposal Contract Pmt               | 64,087 | 43,534 | 60,864 | 66,420 | 63,603 | 104%  | 68,000 |                            | 68,000                   | 107%                     |
|         | 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                   |        |        |        |        |        |       |        |                            |                          |                          |
|         | <b>Total Approx \$67,822.80</b>     |        |        |        |        |        |       |        |                            |                          |                          |
|         | Account:                            | 69,461 | 54,862 | 63,637 | 70,727 | 66,270 | 107%  | 73,250 | 0                          | 73,250                   | 111%                     |
|         | Fund:                               | 69,461 | 54,862 | 63,637 | 70,727 | 66,270 | 107%  | 73,250 | 0                          | 73,250                   | 111%                     |

08/20/26  
11:56:46

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

Page: 17 of 18  
Report ID: B240

7120 Fire Relief Disability

| 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 |
|----------|---------------------------|-------|-------|-------|-------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 420000   | 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%               |

08/20/26  
11:56:46

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

Page: 18 of 18  
Report ID: B240

7200 Rural Fire - Voted Mill

| 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 |
|-------------------------------------------------------------------------------|-----------------------|---------|---------|-----------|---------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 420460                                                                        | Rural Fire            |         |         |           |         |                      |                     |                      |                      |                    |                    |
| 540                                                                           | Rural Fire Protection |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               |                      | 11,750             | 118%               |
| \$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                                                   |                       |         |         |           |         |                      |                     |                      |                      |                    |                    |
| Account:                                                                      |                       |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               | 0                    | 11,750             | 118%               |
| Fund:                                                                         |                       |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               | 0                    | 11,750             | 118%               |
| Grand Total:                                                                  |                       | 579,084 | 846,712 | 2,470,963 | 879,250 | 1,062,426            |                     | 1,083,423            | 0                    | 1,083,423          |                    |



## BUDGET MEMO

Date: May 8, 2026

Town of Fromberg  
PO Box 236  
Fromberg, MT 59029

### Subscription Message

**THIS IS NOT A BILL.**

The prices below represent your upcoming contract period. This memo may not reflect recent purchases or downgrades. If you have any questions or concerns, please contact Kim Namen at [kim@govineersolutions.com](mailto:kim@govineersolutions.com).

A final bill will be sent at the beginning of your contract term. All prices effective for contracts with a start date of July 1, 2026 or later.

| Product Name                                 | Product Price |
|----------------------------------------------|---------------|
| Cloud Hosting - Subscription                 | \$1,290.69    |
| Accounting - Maintenance and Support         | \$2,667.91    |
| Budget Preparation - Maintenance and Support | \$807.58      |
| Payroll - Maintenance and Support            | \$1,946.85    |
| UB   AMR Interface - Maintenance and Support | \$634.53      |
| Utility Billing - Maintenance and Support    | \$3,699.02    |
| BMS Pay                                      | \$1,260.00    |
| Total                                        | \$12,306.58   |

### Payment Information

Please make sure your billing records are up to date with the information below!

**For payment by check, mail to:**

Black Mountain Software LLC  
110 Main St. Suite 3  
Polson, MT, 59860

**For Wire or ACH Payment:**

Black Mountain Software LLC  
Acct #: 8573582283  
Routing #: 121143260

#2

Law Enforcement Contract Increase over 10 years

JOLIET

|       | 2020      | 2021      | 2022      | 2023      | 2024      | 2025      | 2026      | 2027      | 2028      | 2029      | 2030      |
|-------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1%    | 62,000.00 | 62,620.00 | 63,246.20 | 63,878.66 | 64,517.45 | 65,162.62 | 65,814.25 | 66,472.39 | 67,137.12 | 67,808.49 | 68,486.57 |
| 1.50% | 62,000.00 | 62,930.00 | 63,873.95 | 64,832.06 | 65,804.54 | 66,791.61 | 67,793.48 | 68,810.38 | 69,842.54 | 70,890.18 | 71,953.53 |
| 2%    | 62,000.00 | 63,240.00 | 64,504.80 | 65,794.90 | 67,110.79 | 68,453.01 | 69,822.07 | 71,218.51 | 72,642.88 | 74,095.74 | 75,577.65 |

FROMBERG

|       | 2020      | 2021      | 2022      | 2023      | 2024      | 2025      | 2026      | 2027      | 2028      | 2029      | 2030      |
|-------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1%    | 50,000.00 | 50,500.00 | 51,005.00 | 51,515.05 | 52,030.20 | 52,550.50 | 53,076.01 | 53,606.77 | 54,142.84 | 54,684.26 | 55,231.11 |
| 1.50% | 50,000.00 | 50,750.00 | 51,511.25 | 52,283.92 | 53,068.18 | 53,864.20 | 54,672.16 | 55,492.25 | 56,324.63 | 57,169.50 | 58,027.04 |
| 2%    | 50,000.00 | 51,000.00 | 52,020.00 | 53,060.40 | 54,121.61 | 55,204.04 | 56,308.12 | 57,434.28 | 58,582.97 | 59,754.63 | 60,949.72 |

#3

Angela Newell <[anewell@carbonmt.gov](mailto:anewell@carbonmt.gov)>

7/22/2026 2:15 PM

RE: Dispatch Fees

To Town Clerk <[clerk@fromberg-mt.com](mailto:clerk@fromberg-mt.com)>

Sorry Michelle!

Fromberg will be \$6,434.65 this year.

Once I get state confirmation on the 911 split, I will send out invoices.

Thank You,

Angela Newell  
Administrative Officer



Carbon County Commissioners

PO Box 887

Red Lodge, MT 59068

406.446.1595 (office)

406.445.7252 (direct)

**From:** Town Clerk <[clerk@fromberg-mt.com](mailto:clerk@fromberg-mt.com)>

**Sent:** Wednesday, July 22, 2026 11:19 AM

**To:** Angela Newell <[anewell@carbonmt.gov](mailto:anewell@carbonmt.gov)>

**Subject:** RE: Dispatch Fees

Requesting for Fromberg.

Michele Auch

Town Clerk / Treasurer

[www.clerk@fromberg-mt.com](mailto:www.clerk@fromberg-mt.com)

406-668-7383

08/20/26  
11:33:10

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

Page: 18 of 18  
Report ID: B240

7200 Rural Fire - Voted Mill

| 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 |
|-------------------------------------------------------------------------------|-----------------------|---------|---------|-----------|---------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 420460                                                                        | Rural Fire            |         |         |           |         |                      |                     |                      |                      |                    |                    |
| 540                                                                           | Rural Fire Protection |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               |                      | 11,750             | 118%               |
| S598,625 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 |                       |         |         |           |         |                      |                     |                      |                      |                    |                    |
| Kirstlin's advice last year                                                   |                       |         |         |           |         |                      |                     |                      |                      |                    |                    |
| Money comes in and goes out                                                   |                       |         |         |           |         |                      |                     |                      |                      |                    |                    |
| Account:                                                                      |                       |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               | 0                    | 11,750             | 118%               |
| Fund:                                                                         |                       |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               | 0                    | 11,750             | 118%               |
| Grand Total:                                                                  |                       | 579,084 | 846,712 | 2,470,963 | 879,250 | 1,062,426            |                     | 1,068,329            | 0                    | 1,068,329          |                    |

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

Page: 1 of 1  
Report ID: B220C

| Fund                          | Cash Available | Proposed Revenues | Proposed Expenditures | AP/AR Outstanding | Cash Remaining | % of Exp. |
|-------------------------------|----------------|-------------------|-----------------------|-------------------|----------------|-----------|
| 1000 General                  | 52,001.94      | 157,091.00        | 169,469.00            | 0.00              | 39,623.94      | 23.38%    |
| 2260 Emergency                | 27,083.37      | 0.00              | 27,083.00             | 0.00              | 0.37           | %         |
| 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                    | 32,834.03      | 207,558.00        | 315,757.00            | -64,987.97        | -10,377.00     | -3.29%    |
| 5310 Sewer                    | 297,037.42     | 203,850.00        | 303,022.00            | -43,166.29        | 241,031.71     | 79.54%    |
| 5410 Garbage                  | -4,194.49      | 80,600.00         | 73,250.00             | -7,713.58         | 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     | 686,861.00        | 1,083,424.00          | -115,001.84       | 319,941.89     |           |

Reflects: Public Works @ 40% water, 60% sewer

Vacation one year payout if left 6-30-27

Sicktime payout @ 25% 6-30-27

Cola Raise Mike per contract 2.8%

Michele Raise \$500 per Mayor.

Does not reflect raise for Nate W. Started Jan 2026

08/20/26  
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TOWN OF FROMBERG  
Payroll Detail Report

Page: 1 of 6  
Report ID: P100

Public Works wages split 40% water, 60% sewer

| 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 |
|---------------|-----------------------|--------|--------------|--------------|----------|--------|--------|----------|--------|--------|--------|--------|--------|--------|
| Auch, Michele | REG (Hours)           | 56,724 | 4,002        | 4,002        | 4,872    | 4,872  | 4,872  | 4,872    | 4,872  | 4,872  | 4,872  | 4,872  | 4,872  | 4,872  |
|               | (Rate)                | 2,088  | 174          | 174          | 174      | 174    | 174    | 174      | 174    | 174    | 174    | 174    | 174    | 174    |
|               | COMA (Hours)          | 1,667  | 139          | 139          | 139      | 139    | 139    | 139      | 139    | 139    | 139    | 139    | 139    | 139    |
|               | (Rate)                | 59     | 4            | 4            | 4        | 4      | 4      | 4        | 4      | 4      | 4      | 4      | 4      | 4      |
|               | TRMV (Hours)          | 3,360  | 280          | 280          | 280      | 280    | 280    | 280      | 280    | 280    | 280    | 280    | 280    | 280    |
|               | (Rate)                | 120    | 10           | 10           | 10       | 10     | 10     | 10       | 10     | 10     | 10     | 10     | 10     | 10     |
|               | TRMS (Hours)          | 672    | 56           | 56           | 56       | 56     | 56     | 56       | 56     | 56     | 56     | 56     | 56     | 56     |
|               | (Rate)                | 24     | 2            | 2            | 2        | 2      | 2      | 2        | 2      | 2      | 2      | 2      | 2      | 2      |
|               | SOCIAL (Rate)         | 3,870  | 278          | 278          | 332      | 332    | 332    | 332      | 332    | 332    | 332    | 332    | 332    | 332    |
|               | (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 |
|               | MEDICARE (Rate)       | 905    | 65           | 65           | 78       | 78     | 78     | 78       | 78     | 78     | 78     | 78     | 78     | 78     |
|               | (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 |
|               | UNEMPL. INSUR. (Rate) | 468    | 34           | 34           | 40       | 40     | 40     | 40       | 40     | 40     | 40     | 40     | 40     | 40     |
|               | (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 | 0.0075 |
|               | WORKERS' COMP (Rate)  | 352    | 25           | 25           | 30       | 30     | 30     | 30       | 30     | 30     | 30     | 30     | 30     | 30     |
|               | MMIA - HI             | 23,808 | 0.0053       | 0.0053       | 0.0053   | 0.0053 | 0.0053 | 0.0053   | 0.0053 | 0.0053 | 0.0053 | 0.0053 | 0.0053 | 0.0053 |
|               | MMIA - DENTAL         | 792    | 66           | 66           | 66       | 66     | 66     | 66       | 66     | 66     | 66     | 66     | 66     | 66     |
|               | MMIA - LIFE           | 132    | 11           | 11           | 11       | 11     | 11     | 11       | 11     | 11     | 11     | 11     | 11     | 11     |
|               | MMIA - VISION         | 166    | 14           | 14           | 14       | 14     | 14     | 14       | 14     | 14     | 14     | 14     | 14     | 14     |
|               | MMIA - AD&D           | 30     | 3            | 3            | 3        | 3      | 3      | 3        | 3      | 3      | 3      | 3      | 3      | 3      |
|               | (Acct)                | 1000-  | -410400-110- | -410400-130- | 21223.68 |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-130- | -410400-140- | 8094.52  |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-140- | -410400-141- | 1315.84  |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-141- | -410400-142- | 159.24   |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-142- | -410400-143- | 307.84   |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-143- | -410400-146- | 120.02   |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-146- | -410400-147- | 269.08   |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-147- | -410400-148- | 55.16    |        |        |          |        |        |        |        |        |        |
|               |                       | 1000-  | -410400-148- | -430510-110- | 56.20    | 1000   | Total  | 31601.58 |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-110- | -430510-130- | 20599.44 |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-130- | -430510-140- | 7856.74  |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-140- | -430510-141- | 1277.20  |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-141- | -430510-142- | 154.46   |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-142- | -430510-143- | 298.64   |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-143- | -430510-146- | 116.16   |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-146- | -430510-147- | 261.46   |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-147- | -430510-148- | 53.42    |        |        |          |        |        |        |        |        |        |
|               |                       | 5210-  | -430510-148- | -430610-110- | 54.70    | 5210   | Total  | 30672.22 |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-110- | -430610-130- | 20599.44 |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-130- | -430610-140- | 7856.74  |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-140- | -430610-141- | 1277.20  |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-141- | -430610-142- | 154.46   |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-142- | -430610-143- | 298.64   |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-143- | -430610-146- | 116.16   |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-146- | -430610-147- | 261.46   |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-147- | -430610-148- | 53.42    |        |        |          |        |        |        |        |        |        |
|               |                       | 5310-  | -430610-148- |              | 54.70    | 5310   | Total  | 30672.22 |        |        |        |        |        |        |

raise per  
major

[illegible]

| 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 |
|---------------|------|-----------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Seyler, Mark  | 32   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 459          | 54     | 54     | 54     | 54     | 54     | 27     | 27     | 27     | 27     | 27     | 27     |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy | 31   | 5310-     | -430610-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-142- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | 5310-     | -430610-143- |        |        |        |        |        |        |        |        |        |        |        |
|               |      | Total     | 276          | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     |        |
|               |      | Total Hrs | 17           | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      |        |
|               |      | REG       | 180          | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |
|               |      | (Hours)   | 12           | 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  |
|               |      | REG       | 75           | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|               |      | (Hours)   | 5            | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|               |      | (Rate)    | 15.00        | 15.00  | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |
| Taylor, Tammy |      |           |              |        |        |        |        |        |        |        |        |        |        |        |

2.8% Co-A

| 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. | 5310-        | -430610-147-   |        |        |          |        |        |        |        |        |        |        |        |        |
|                 | 5310-        | -430610-148-   |        |        |          |        |        |        |        |        |        |        |        |        |
|                 | Total        | 114,031        | 9,394  | 9,394  | 9,394    | 9,394  | 9,394  | 9,582  | 9,582  | 9,582  | 9,582  | 9,582  | 9,582  | 9,582  |
|                 | Total Hrs    | 2,253          | 187    | 187    | 187      | 187    | 187    | 187    | 187    | 187    | 187    | 187    | 187    | 187    |
|                 | REG          | 64,080         | 5,340  | 5,340  | 5,340    | 5,340  | 5,340  | 5,340  | 5,340  | 5,340  | 5,340  | 5,340  | 5,340  | 5,340  |
|                 | (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  | 30.00  | 30.00  | 30.00  | 30.00  | 30.00  | 30.00  | 30.00  |
|                 | 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  | 30.00  |
|                 | TRMV         | 3,600          | 300    | 300    | 300      | 300    | 300    | 300    | 300    | 300    | 300    | 300    | 300    | 300    |
|                 | (Hours)      | 120            | 10     | 10     | 10       | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     |
| (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  | 30.00  |        |
| TRMS            | 720          | 60             | 60     | 60     | 60       | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |        |
| (Hours)         | 24           | 2              | 2      | 2      | 2        | 2      | 2      | 2      | 2      | 2      | 2      | 2      | 2      |        |
| (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  | 30.00  |        |
| SOCIAL          | 4,256        | 355            | 355    | 355    | 355      | 355    | 355    | 355    | 355    | 355    | 355    | 355    | 355    |        |
| (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 |        |
| MEDICARE        | 995          | 83             | 83     | 83     | 83       | 83     | 83     | 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 | 0.0145 |        |
| UNEMPL. INSUR.  | 515          | 43             | 43     | 43     | 43       | 43     | 43     | 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 | 0.0075 |        |
| WORKERS' COMP   | 4,138        | 345            | 345    | 345    | 345      | 345    | 345    | 345    | 345    | 345    | 345    | 345    | 345    |        |
| (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 | 0.0566 |        |
| NMIA - 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  |        |
| NMIA - LIFE     | 1,104        | 92             | 92     | 92     | 92       | 92     | 92     | 92     | 92     | 92     | 92     | 92     | 92     |        |
| NMIA - VISION   | 132          | 11             | 11     | 11     | 11       | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     |        |
| NMIA - AD&D     | 266          | 22             | 22     | 22     | 22       | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 22     |        |
| (Acct)          | 30           | 3              | 3      | 3      | 3        | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      |        |
| 5210-           | -430510-110- |                |        |        | 27459.36 |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-130- |                |        |        | 13094.40 |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-140- |                |        |        | 1702.44  |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-141- |                |        |        | 206.04   |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-142- |                |        |        | 398.16   |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-143- |                |        |        | 1655.04  |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-146- |                |        |        | 441.60   |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-147- |                |        |        | 64.68    |        |        |        |        |        |        |        |        |        |
| 5210-           | -430510-148- |                |        |        | 106.56   |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-110- |                |        |        | 41189.04 |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-130- |                |        |        | 19641.60 |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-140- |                |        |        | 2553.72  |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-141- |                |        |        | 308.88   |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-142- |                |        |        | 597.24   |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-143- |                |        |        | 2482.68  |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-146- |                |        |        | 662.40   |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-147- |                |        |        | 97.32    |        |        |        |        |        |        |        |        |        |
| 5310-           | -430610-148- |                |        |        | 159.84   |        |        |        |        |        |        |        |        |        |
| Total           | 112,820      | 9,403          | 9,403  | 9,403  | 9,403    | 9,403  | 9,403  | 9,403  | 9,403  | 9,403  | 9,403  | 9,403  | 9,403  | 9,403  |
| Total Hrs       | 2,288        | 190            | 190    | 190    | 190      | 190    | 190    | 190    | 190    | 190    | 190    | 190    | 190    | 190    |
|                 |              | Total 67692.72 |        |        |          |        |        |        |        |        |        |        |        |        |

| 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 |
|-------------------|---------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 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      |
|                   | (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  |
|                   | REG           | 75      | 15     | 15     | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      |
|                   | (Hours)       | 5       | 1      | 1      | 1      | 1      | 1      | 1      |        |        |        |        |        |        |
|                   | (Rate)        | 15.00   | 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      |
|                   | (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 |
|                   | MEDICARE      | 4       | 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 |
|                   | WORKERS' COMP | 1       | 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 |
| (Acct)            |               |         |        |        |        |        |        |        |        |        |        |        |        |        |
| 1000-             | -410100-110-  | 86.70   |        |        |        |        |        |        |        |        |        |        |        |        |
| 1000-             | -410100-140-  | 5.27    |        |        |        |        |        |        |        |        |        |        |        |        |
| 1000-             | -410100-142-  | 1.36    |        |        |        |        |        |        |        |        |        |        |        |        |
| 1000-             | -410100-143-  | 0.39    |        |        |        |        |        |        |        |        |        |        |        |        |
| 5210-             | -430510-110-  | 84.15   |        |        |        |        |        |        |        |        |        |        |        |        |
| 5210-             | -430510-140-  | 5.27    |        |        |        |        |        |        |        |        |        |        |        |        |
| 5210-             | -430510-142-  | 1.19    |        |        |        |        |        |        |        |        |        |        |        |        |
| 5210-             | -430510-143-  | 0.51    |        |        |        |        |        |        |        |        |        |        |        |        |
| 5310-             | -430610-110-  | 84.15   |        |        |        |        |        |        |        |        |        |        |        |        |
| 5310-             | -430610-140-  | 5.27    |        |        |        |        |        |        |        |        |        |        |        |        |
| 5310-             | -430610-142-  | 1.19    |        |        |        |        |        |        |        |        |        |        |        |        |
| 5310-             | -430610-143-  | 0.51    |        |        |        |        |        |        |        |        |        |        |        |        |
| Total             |               | 276     | 32     | 32     | 32     | 32     | 32     | 16     | 16     | 16     | 16     | 16     | 16     | 16     |
| Total Hrs         |               | 17      | 2      | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Grand Total       |               | 321,360 | 25,936 | 25,936 | 26,884 | 26,884 | 26,884 | 26,981 | 26,981 | 26,981 | 26,981 | 26,981 | 26,981 | 26,981 |
| Grand Total Hrs   |               | 6,918   | 579    | 579    | 579    | 579    | 574    | 574    | 574    | 574    | 574    | 574    | 574    | 574    |

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TOWN OF FROMBERG  
Accounting Summary Report

Page: 1 of 1  
Report ID: P100D

Amount

|                 |     |                                         |
|-----------------|-----|-----------------------------------------|
| 1000-410100-110 | 493 | General/Town Council/Salaries and Wages |
| 1000-410100-140 | 29  | General/Town Council/Social Security    |
| 1000-410100-142 | 6   | General/Town Council/Medicare           |
| 1000-410100-143 | 1   | General/Town Council/Work Comp          |

Total Account 529

|                 |        |                                                         |
|-----------------|--------|---------------------------------------------------------|
| 1000-410400-110 | 21,224 | General/Financial Administration/Salaries and Wages     |
| 1000-410400-130 | 8,095  | General/Financial Administration/MMA - Health Benefits  |
| 1000-410400-140 | 1,316  | General/Financial Administration/Social Security        |
| 1000-410400-141 | 159    | General/Financial Administration/Unemployment Insurance |
| 1000-410400-142 | 308    | General/Financial Administration/Medicare               |
| 1000-410400-143 | 120    | General/Financial Administration/Work Comp              |
| 1000-410400-146 | 269    | General/Financial Administration/MMA - DENTAL           |
| 1000-410400-147 | 55     | General/Financial Administration/MMA - LIFE INSURANCE   |
| 1000-410400-148 | 56     | General/Financial Administration/MMA - VISION           |

Total Account 31,602

Total Fund 32,131

|                 |        |                                        |
|-----------------|--------|----------------------------------------|
| 5210-430510-110 | 79,710 | Water/Water Adm/Salaries and Wages     |
| 5210-430510-130 | 30,474 | Water/Water Adm/MMA - Health Benefits  |
| 5210-430510-140 | 4,941  | Water/Water Adm/Social Security        |
| 5210-430510-141 | 594    | Water/Water Adm/Unemployment Insurance |
| 5210-430510-142 | 1,155  | Water/Water Adm/Medicare               |
| 5210-430510-143 | 3,655  | Water/Water Adm/Work Comp              |
| 5210-430510-146 | 1,020  | Water/Water Adm/MMA - DENTAL           |
| 5210-430510-147 | 183    | Water/Water Adm/MMA - LIFE INSURANCE   |
| 5210-430510-148 | 195    | Water/Water Adm/MMA - VISION           |

Total Account 121,927

Total Fund 121,927

|                 |         |                                        |
|-----------------|---------|----------------------------------------|
| 5310-430610-110 | 109,029 | Sewer/Sewer Adm/Salaries and Wages     |
| 5310-430610-130 | 41,784  | Sewer/Sewer Adm/MMA - Health Benefits  |
| 5310-430610-140 | 6,759   | Sewer/Sewer Adm/Social Security        |
| 5310-430610-141 | 814     | Sewer/Sewer Adm/Unemployment Insurance |
| 5310-430610-142 | 1,580   | Sewer/Sewer Adm/Medicare               |
| 5310-430610-143 | 5,423   | Sewer/Sewer Adm/Work Comp              |
| 5310-430610-146 | 1,398   | Sewer/Sewer Adm/MMA - DENTAL           |
| 5310-430610-147 | 247     | Sewer/Sewer Adm/MMA - LIFE INSURANCE   |
| 5310-430610-148 | 265     | Sewer/Sewer Adm/MMA - VISION           |

Total Account 167,299

Total Fund 167,299

Grand Total 321,357

08/20/26  
12:33:18

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

Page: 1 of 18  
Report ID: B240

| 1000 General                                                                  |        | Actuals |        |        |        | Current |       | % Prelim. |        | Budget  | Final  | % Old  |
|-------------------------------------------------------------------------------|--------|---------|--------|--------|--------|---------|-------|-----------|--------|---------|--------|--------|
| Account                                                                       | Object | 22-23   | 23-24  | 24-25  | 25-26  | Budget  | Exp.  | Budget    | Budget | Changes | Budget | Budget |
|                                                                               |        |         |        |        |        | 25-26   | 25-26 | 26-27     | 26-27  | 26-27   | 26-27  | 26-27  |
| 410100 Town Council                                                           |        |         |        |        |        |         |       |           |        |         |        |        |
| 110 Salaries and Wages                                                        |        | 588     | 585    | 507    | 316    | 491     | 64%   | 493       |        |         | 493    | 100%   |
| 17 meetings                                                                   |        |         |        |        |        |         |       |           |        |         |        |        |
| 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                                                        |        |         | 100    | 100    | 100    | 100     | 100%  | 100       |        |         | 100    | 100%   |
| Lease parcels 8,10,11-log cabin, wagon and planters along hwy                 |        |         |        |        |        |         |       |           |        |         |        |        |
| Account:                                                                      |        | 637     | 737    | 649    | 442    | 732     | 60%   | 729       | 0      |         | 729    | 100%   |
| 410300 City Court                                                             |        |         |        |        |        |         |       |           |        |         |        |        |
| 111 Contract Labor                                                            |        | 2,143   | 2,411  | 2,200  | 2,400  | 2,400   | 100%  | 2,400     |        |         | 2,400  | 100%   |
| \$200 per month                                                               |        |         |        |        |        |         |       |           |        |         |        |        |
| 200 Supplies                                                                  |        |         | 465    |        | 320    | 500     | 64%   | 500       |        |         | 500    | 100%   |
| 310 Postage                                                                   |        | 33      |        | 73     |        | 80      | 0%    | 100       |        |         | 100    | 125%   |
| price increase at PO                                                          |        |         |        |        |        |         |       |           |        |         |        |        |
| 380 Training                                                                  |        | 592     | 450    | 1,002  | 472    | 1,000   | 47%   | 1,000     |        |         | 1,000  | 100%   |
| 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.                                             |        |         |        |        |        |         |       |           |        |         |        |        |
| 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                                                        |        | 15,177  | 14,034 | 12,120 | 14,695 | 18,379  | 80%   | 21,224    |        |         | 21,224 | 115%   |
| 111 Contract Labor                                                            |        | 6,473   | 4,093  | 1,536  |        | 1,500   | 0%    | 3,000     |        |         | 3,000  | 200%   |
| Average 4 yrs=\$12,102/4=\$3,025.50                                           |        |         |        |        |        |         |       |           |        |         |        |        |
| 130 MIA - 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     |        |         | 1,316  | 116%   |
| 141 Unemployment Insurance                                                    |        | 789     | 82     | 91     | 119    | 138     | 86%   | 159       |        |         | 159    | 115%   |
| 142 Medicare                                                                  |        | 220     | 183    | 176    | 230    | 267     | 86%   | 308       |        |         | 308    | 115%   |
| 143 Work Comp                                                                 |        | 231     | 347    | 79     | 96     | 104     | 92%   | 120       |        |         | 120    | 115%   |

08/20/26  
12:33:18

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

Page: 2 of 18  
Report ID: B240

| 1000 General                                                                                                                                                                                             |        | Actuals |        |        |        | Current |        | Prelim. |        | Budget  |        | Final  |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|--------|--------|--------|---------|--------|---------|--------|---------|--------|--------|--------|
| Account                                                                                                                                                                                                  | Object | 22-23   | 23-24  | 24-25  | 25-26  | Budget  | % Exp. | Budget  | Budget | Changes | Budget | Budget | % Old  |
|                                                                                                                                                                                                          |        |         |        |        |        | 25-26   | 25-26  | 26-27   | 26-27  | 26-27   | 26-27  | 26-27  | 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      |        |         |        | 56     | 200%   |
| 200 Supplies                                                                                                                                                                                             |        | 852     | 1,649  | 210    | 1,198  | 2,000   | 60%    | 1,500   |        |         |        | 1,500  | 75%    |
| checks, paper, deposit slips, repairs to building, etc                                                                                                                                                   |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 300 Purchased Services                                                                                                                                                                                   |        | 432     | 1,008  | 321    | 1,116  | 1,000   | 112%   | 1,200   |        |         |        | 1,200  | 120%   |
| advertising, web page, copier service agreement etc.                                                                                                                                                     |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 330 Publicity, Subscriptions                                                                                                                                                                             |        | 1,643   | 1,255  | 759    | 730    | 1,000   | 73%    | 1,000   |        |         |        | 1,000  | 100%   |
| 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. |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 340 Utilities/Phone                                                                                                                                                                                      |        | 3,277   | 2,824  | 2,260  | 2,709  | 3,000   | 90%    | 3,000   |        |         |        | 3,000  | 100%   |
| Electrical, MDU & TCT                                                                                                                                                                                    |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 362 Computer and Equipment                                                                                                                                                                               |        | 1,801   | 2,182  | 2,334  | 2,698  | 2,500   | 108%   | 3,200   |        |         |        | 3,200  | 128%   |
| Black Mountain Software Est Bill \$12,306.58/general, water, sewer, garbage=\$3,076.65                                                                                                                   |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 370 Travel                                                                                                                                                                                               |        |         | 964    |        | 71     | 0       | ***%   | 100     |        |         |        | 100    | *****% |
| Clerk School                                                                                                                                                                                             |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 380 Training                                                                                                                                                                                             |        |         |        |        | 196    | 250     | 78%    | 300     |        |         |        | 300    | 120%   |
| Clerk School                                                                                                                                                                                             |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 410530 Auditing                                                                                                                                                                                          |        | 37,598  | 34,182 | 26,358 | 33,258 | 35,482  | 94%    | 44,902  |        |         |        | 44,902 | 127%   |
| 352 Audit/AFR                                                                                                                                                                                            |        |         |        |        |        |         |        |         |        |         |        |        |        |
| AFR-Montana League of Cities and Towns                                                                                                                                                                   |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 410600 Elections                                                                                                                                                                                         |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 300 Purchased Services                                                                                                                                                                                   |        |         |        |        |        |         |        |         |        |         |        |        |        |
| Account:                                                                                                                                                                                                 |        |         | 4,800  | 2,150  | 9,120  | 5,000   | 182%   | 2,000   |        |         |        | 2,000  | 40%    |
| 411100 Legal Services                                                                                                                                                                                    |        |         |        |        |        |         |        |         |        |         |        |        |        |
| 350 Legal Services                                                                                                                                                                                       |        |         |        |        |        |         |        |         |        |         |        |        |        |
| \$1,200 per month                                                                                                                                                                                        |        |         |        |        |        |         |        |         |        |         |        |        |        |
| Account:                                                                                                                                                                                                 |        | 5,881   | 16,800 | 14,400 | 14,400 | 14,400  | 100%   | 14,400  |        |         |        | 14,400 | 100%   |

Page: 3 of 18  
Report ID: B240Page: 3 of 18  
Report ID: B240

•

08/20/26  
12:33:18

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

Page: 4 of 18  
Report ID: B240

| 1000 General |                           | Actuals |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|--------------|---------------------------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| Account      | Object                    | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
|              |                           |         |         |         |         | 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%     |
| 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                  |         |         |         |         | 50,000  | 0%    |         |         | 0       | 0%     |
| 820          | Transfer out              |         |         |         |         | 50,000  | 0%    | 0       | 0       | 0       | 0%     |
|              | Account:                  |         |         |         |         |         |       |         |         |         |        |
|              | Fund:                     | 125,048 | 155,595 | 127,557 | 197,747 | 204,078 | 97%   | 169,469 | 0       | 169,469 | 83%    |

08/20/26  
12:33:18

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

Page: 5 of 18  
Report ID: B240

|                                                |                       |       |        |       |       |                      |              |                      |                      |                    |                    |
|------------------------------------------------|-----------------------|-------|--------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
| 2260 Emergency                                 |                       |       |        |       |       |                      |              |                      |                      |                    |                    |
| 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 |
| -----                                          |                       |       |        |       |       |                      |              |                      |                      |                    |                    |
| 510000                                         | MISCELLANEOUS         |       |        |       |       |                      |              |                      |                      |                    |                    |
| 200                                            | Supplies              |       | 10,186 |       |       | 27,084               | 0%           | 13,542               |                      | 13,542             | 50%                |
| Split between supplies & disposal \$ 27,083.37 |                       |       |        |       |       |                      |              |                      |                      |                    |                    |
| 392                                            | Disposal Contract Pmt |       |        |       |       | 0                    | 0%           | 13,541               |                      | 13,541             | *****%             |
| Split between supplies & disposal \$27,083.37  |                       |       |        |       |       |                      |              |                      |                      |                    |                    |
| Account:                                       |                       |       | 10,186 |       |       | 27,084               | 0%           | 27,083               | 0                    | 27,083             | 100%               |
| Fund:                                          |                       |       | 10,186 |       |       | 27,084               | 0%           | 27,083               | 0                    | 27,083             | 100%               |

08/20/26  
12:33:18

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

Page: 6 of 18  
Report ID: B240

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. | Prelim. Budget | 26-27 | Budget Changes | 26-27 | Final Budget | 26-27 | % Old Budget | % Old Budget |
|---------------------------------------------------------------------------------------------------------------------------|--------|-------|-------|---------|-------|-------|----------------|-------|--------|----------------|-------|----------------|-------|--------------|-------|--------------|--------------|
| 510300 Misc                                                                                                               |        |       |       |         |       |       |                |       |        |                |       |                |       |              |       |              |              |
| 200 Supplies                                                                                                              |        |       |       |         |       |       | 3,018          | 0     | ***%   | 981            |       |                |       | 981          |       | ***%         | ***%         |
| \$ 1,800 + \$200 Red Lodge grant when project is complete plus \$2,000 Reimaging Rural worth of grants \$981.60 remaining |        |       |       |         |       |       |                |       |        |                |       |                |       |              |       |              |              |
| Account:                                                                                                                  |        |       |       |         |       |       |                |       |        |                |       |                |       |              |       |              |              |
|                                                                                                                           |        |       |       |         |       |       | 3,018          | 0     | ***%   | 981            |       | 0              |       | 981          |       | ***%         | ***%         |
| Fund:                                                                                                                     |        |       |       |         |       |       |                |       |        |                |       |                |       |              |       |              |              |
|                                                                                                                           |        |       |       |         |       |       | 3,018          | 0     | ***%   | 981            |       | 0              |       | 981          |       | ***%         | ***%         |

08/20/26  
12:33:18

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

Page: 7 of 18  
Report ID: B240

2820 Gas Tax

| 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 |       |        |        |         |                      |                     |                      |                      |                    |                    |
| 200                                                                             | Supplies      |       | 4,083  | 13,129 | 27,989  | 128,930              | 22%                 | 124,316              |                      | 124,316            | 96%                |
| 25% of fiscal year's projected revenue and 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             |               |       |        |        |         |                      |                     |                      |                      |                    |                    |
| Account:                                                                        |               | 4,083 | 13,129 | 27,989 | 128,930 | 22%                  | 124,316             | 0                    | 124,316              | 96%                |                    |
| Fund:                                                                           |               | 4,083 | 13,129 | 27,989 | 128,930 | 22%                  | 124,316             | 0                    | 124,316              | 96%                | %                  |

08/20/26  
12:33:18

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

Page: 8 of 18  
Report ID: B240

2821 Gas Tax - BARSAA

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



Page: 10 of 18  
Report ID: B240

|       | Actuals | Current Budget | % Prelim. Budget Changes | Final Budget | % Old Budget |
|-------|---------|----------------|--------------------------|--------------|--------------|
| 22-23 | 23-24   | 24-25          | 25-26                    | 26-27        | 26-27        |
| 22-23 | 23-24   | 24-25          | 25-26                    | 26-27        | 26-27        |

|        |      |       |   |       |     |
|--------|------|-------|---|-------|-----|
| 17,500 | 158% | 2,000 | 0 | 2,000 | 11% |
|--------|------|-------|---|-------|-----|

|        |     |        |        |      |
|--------|-----|--------|--------|------|
| 62,209 | 97% | 79,710 | 79,710 | 128% |
|--------|-----|--------|--------|------|

128%

346%

128%

128%

128°

1330

3459

1950

2792

75%

3008

799

1

4  
5  
6

1039

670

505

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08/20/26  
12:33:18

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

Page: 11 of 18  
Report ID: B240

|                                                                                                              |                              |             |         |         |         |                      |                     |                      |                      |                    |                    |
|--------------------------------------------------------------------------------------------------------------|------------------------------|-------------|---------|---------|---------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 5210 Water                                                                                                   |                              |             |         |         |         |                      |                     |                      |                      |                    |                    |
| 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 |
| 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-Truck from last year |             |         |         |         | 3,333                | 0%                  | 23,333               |                      | 23,333             | 700%               |
| \$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 | 223,071              | 89%                 | 262,157              | 0                    | 262,157            | 118%               |
| 490300 Debt Service                                                                                          |                              |             |         |         |         |                      |                     |                      |                      |                    |                    |
| 610 Bond Pmt Princ & Interest                                                                                |                              | 12,600      | -19,000 |         |         |                      |                     |                      |                      |                    |                    |
| WRF #25576=1/1/27                                                                                            | \$5,537.50, 7/1/27           | \$5,500.00  |         |         |         | 51,431               | 91%                 | 51,600               |                      | 51,600             | 91%                |
| WRF #18404=1/1/27                                                                                            | \$15,587.50, 7/1/27          | \$15,437.50 |         |         |         |                      |                     |                      |                      |                    |                    |
| WRF #18403=1/1/27                                                                                            | \$4,287.50, 7/1/27           | \$5,250.00  |         |         |         | 51,431               | 91%                 | 51,600               | 0                    | 51,600             | 91%                |
| Account:                                                                                                     |                              | 12,600      | -19,000 |         |         | 56,650               | 91%                 | 51,600               | 0                    | 51,600             | 91%                |
| Fund:                                                                                                        |                              | 184,898     | 211,098 | 149,186 | 278,390 | 297,221              | 94%                 | 315,757              | 0                    | 315,757            | 106%               |

08/20/26  
12:33:18

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

Page: 12 of 18  
Report ID: B240

5250 Water - ARPA

| Account                | Object | 22-23 | 23-24  | Actuals   | 24-25 | 25-26 | Current Budget | 25-26 | % Exp. | 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            | 0%    |              |       |
| Account:               |        |       |        |           |       |       | 23,255         | 0     | ***%   |                |       |                |       | 0            | 0%    |              |       |
| 521000 Transfer        |        |       |        |           |       |       | 23,255         | 0     | ***%   |                |       |                |       | 0            | 0%    |              |       |
| 820 Transfer out       |        |       |        |           |       |       | 23,255         | 0     | ***%   |                |       |                |       | 0            | 0%    |              |       |
| Fund:                  |        | 3,900 | 86,926 | 1,375,217 |       |       | 23,255         | 0     | ***%   |                |       | 0              | 23    | 0            | 0     | 0%           | 0%    |

Page: 13 of 18  
Report ID: B240

5310 Sewer

| Account                             | Object | 22-23       | 23-24  | 24-25  | 25-26  | Budget 25-26 | % Exp. 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|-------------------------------------|--------|-------------|--------|--------|--------|--------------|--------------|----------------------|----------------------|--------------------|--------------------|
| 410530 Auditing                     |        | 1,133       | 1,905  |        | 27,620 | 17,500       | 158%         | 2,000                |                      | 2,000              | 11%                |
| 352 Audit/AFR                       |        |             |        |        |        |              |              |                      |                      |                    |                    |
| 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%          | 109,029              |                      | 109,029            | 175%               |
| 130 MMIA - Health Benefits          |        | 11,345      | 9,516  | 24,295 | 22,453 | 8,817        | 255%         | 41,784               |                      | 41,784             | 474%               |
| 140 Social Security                 |        | 2,711       | 3,632  | 2,914  | 3,976  | 3,857        | 103%         | 6,759                |                      | 6,759              | 175%               |
| 141 Unemployment Insurance          |        | 280         | 322    | 200    | 479    | 463          | 103%         | 814                  |                      | 814                | 176%               |
| 142 Medicare                        |        | 634         | 721    | 682    | 930    | 902          | 103%         | 1,580                |                      | 1,580              | 175%               |
| 143 Work Comp                       |        | 1,619       | 2,455  | 2,943  | 3,006  | 2,749        | 109%         | 5,423                |                      | 5,423              | 197%               |
| 146 MMIA - DENTAL                   |        | 466         | 124    | 1,074  | 755    | 296          | 255%         | 1,398                |                      | 1,398              | 472%               |
| 147 MMIA - LIFE INSURANCE           |        | 190         | 428    | 161    | 138    | 94           | 147%         | 247                  |                      | 247                | 263%               |
| 148 MMIA - VISTON                   |        | 120         | 98     | 242    | 162    | 70           | 231%         | 265                  |                      | 265                | 379%               |
| 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              |        |             |        |        |        |              |              |                      |                      |                    |                    |
| 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%               |
| 380 Training                        |        |             |        | 649    | 953    | 650          | 147%         | 1,000                |                      | 1,000              | 154%               |
| 510 Liability Insurance             |        |             |        | 2,022  | 2,428  | 2,345        | 104%         | 3,262                |                      | 3,262              | 139%               |
| \$9,766/3                           |        |             |        |        |        |              |              |                      |                      |                    |                    |
| 511 Property Insurance              |        |             |        | 3,549  | 3,669  | 3,669        | 100%         | 3,635                |                      | 3,635              | 99%                |
| \$10,904/3                          |        |             |        |        |        |              |              |                      |                      |                    |                    |

08/20/26  
12:33:18

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

Page: 14 of 18  
Report ID: B240

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 |
|-------------------|--------------------------------------|---------|---------|---------|---------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 620               | Bond Interest                        |         |         |         | -621    | 0                    | ***%                |                      |                      | 0                  | 0%                 |
| 830               | Depreciation                         | 75,031  | 75,031  |         |         | 0                    | 0%                  |                      |                      | 0                  | 0%                 |
| 900               | Capital Outlay                       |         |         |         |         | 3,334                | 0%                  | 3,334                |                      | 3,334              | 100%               |
| Account:          |                                      | 192,644 | 208,284 | 132,302 | 165,635 | 177,522              | 93%                 | 254,680              | 0                    | 254,680            | 143%               |
| 490300            | Debt Service                         |         |         |         |         |                      |                     |                      |                      |                    |                    |
| 610               | Bond Pmt Princ & Interest            |         | 31,092  | 31,092  | 44,883  | 45,517               | 99%                 | 46,342               |                      | 46,342             | 102%               |
| SFR #25559        | 1/1/27 \$7,650.00; 7/1/27 \$7,600.00 |         |         |         |         |                      |                     |                      |                      |                    |                    |
| Masterwater 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                         |         |         |         | -32,251 | 0                    | ***%                |                      |                      | 0                  | 0%                 |
| Account:          |                                      |         |         |         | -32,251 | 0                    | ***%                | 0                    | 0                    | 0                  | 0%                 |
| Fund:             |                                      | 193,777 | 241,281 | 163,394 | 205,887 | 240,539              | 86%                 | 303,022              | 0                    | 303,022            | 126%               |

08/20/26  
12:33:18

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

Page: 15 of 18  
Report ID: B240

5350 Sewer - ARPA

|                        |  | Actuals |        |         | Current |             | %     | Prelim. | Budget | Final  | % Old |
|------------------------|--|---------|--------|---------|---------|-------------|-------|---------|--------|--------|-------|
| Account Object         |  | 22-23   | 23-24  | 24-25   | Budget  | Exp. Budget | 25-26 | 26-27   | 26-27  | 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%    |
| 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%    |

08/20/26  
12:33:18

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

Page: 16 of 18  
Report ID: B240

|                                     |                        |        |        |        |        |                |               |                |                |              |              |
|-------------------------------------|------------------------|--------|--------|--------|--------|----------------|---------------|----------------|----------------|--------------|--------------|
| 5410 Garbage                        |                        |        |        |        |        |                |               |                |                |              |              |
| Account                             | Object                 | 22-23  | 23-24  | 24-25  | 25-26  | Current Budget | % Exp. Budget | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
| 430810                              | Garbage Adm            |        |        |        |        |                |               |                |                |              |              |
| 200                                 | Supplies               | 5,206  | 10,329 | 810    | 312    | 2,000          | 16%           | 600            |                | 600          | 30%          |
| 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 |        |        | 113    | 2,698  | 0              | ***%          | 3,200          |                | 3,200        | *****%       |
| BMS \$12,306.58/4=\$3076.65         |                        |        |        |        |        |                |               |                |                |              |              |
| 392                                 | Disposal Contract Pmt  | 64,087 | 43,534 | 60,864 | 66,420 | 63,603         | 104%          | 68,000         |                | 68,000       | 107%         |
| 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            |                        |        |        |        |        |                |               |                |                |              |              |
| Account:                            |                        | 69,461 | 54,862 | 63,637 | 70,727 | 66,270         | 107%          | 73,250         | 0              | 73,250       | 111%         |
| Fund:                               |                        | 69,461 | 54,862 | 63,637 | 70,727 | 66,270         | 107%          | 73,250         | 0              | 73,250       | 111%         |

08/20/26  
12:33:18

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

Page: 17 of 18  
Report ID: B240

| 7120 Fire Relief Disability   |  |       |       |         |       |                |       |           |       |                |              |              |
|-------------------------------|--|-------|-------|---------|-------|----------------|-------|-----------|-------|----------------|--------------|--------------|
| Account Object                |  | 22-23 | 23-24 | Actuals |       | Current Budget |       | % Prelim. |       | Budget Changes | Final Budget | % Old Budget |
|                               |  |       |       | 24-25   | 25-26 | 25-26          | 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     |       |                | 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%         |

08/20/26  
12:33:18

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

Page: 18 of 18  
Report ID: B240

| 7200 Rural Fire - Voted Mill                                                  |                       |         |         |           |         |           |           |           |       |
|-------------------------------------------------------------------------------|-----------------------|---------|---------|-----------|---------|-----------|-----------|-----------|-------|
| Account                                                                       | Object                | Actuals |         |           | Current |           | % Prelim. | Budget    | % Old |
|                                                                               |                       | 22-23   | 23-24   | 24-25     | Budget  | Exp.      |           | Changes   |       |
|                                                                               |                       |         |         |           | 25-26   | 25-26     | 26-27     | 26-27     | 26-27 |
| 420460                                                                        | Rural Fire            |         |         |           |         |           |           |           |       |
| 540                                                                           | Rural Fire Protection |         | 16,772  | 8,120     | 9,479   | 10,000    | 95%       | 11,750    | 118%  |
| \$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                                                   |                       |         |         |           |         |           |           |           |       |
| Account:                                                                      |                       |         | 16,772  | 8,120     | 9,479   | 10,000    | 95%       | 11,750    | 118%  |
| Fund:                                                                         |                       |         | 16,772  | 8,120     | 9,479   | 10,000    | 95%       | 11,750    | 118%  |
| Grand Total:                                                                  |                       | 579,084 | 846,712 | 2,470,963 | 879,250 | 1,062,426 |           | 1,083,424 |       |

08/20/26  
12:16:34

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

Page: 1 of 1  
Report ID: B220C

| Fund                          | Cash Available | Proposed Revenues | Proposed Expenditures | AP/AR Outstanding | Cash Remaining | % of Exp. |
|-------------------------------|----------------|-------------------|-----------------------|-------------------|----------------|-----------|
| 1000 General                  | 52,001.94      | 157,091.00        | 167,975.00            | 0.00              | 41,117.94      | 24.48%    |
| 2260 Emergency                | 27,083.37      | 0.00              | 27,083.00             | 0.00              | 0.37           | %         |
| 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                    | 32,834.03      | 207,558.00        | 310,029.00            | -64,987.97        | -4,649.00      | -1.50%    |
| 5310 Sewer                    | 297,037.42     | 203,850.00        | 295,151.00            | -43,166.29        | 248,902.71     | 84.33%    |
| 5410 Garbage                  | -4,194.49      | 80,600.00         | 73,250.00             | -7,713.58         | 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     | 686,861.00        | 1,068,331.00          | -115,001.84       | 335,034.89     |           |

Reflects: Public Works @ 40% water, 60% sewer  
No Vac + Sick time per Jodi Rogers - Montana League of cities + Towns  
too many hours.

Left comp time accumulated 85.26 FY  
COLA raise Mike per contract 28%  
Michele raise \$5.00 per Mayor  
Does not reflect raise for Nate W. started Jan 2026

Page: 1 of 6  
Report ID: P100

increase per  
Mayor

| 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 |
|---------------|---------------|--------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Caton, Nathan | 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      |
|               | (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  |
|               | REG           | 75           | 15           | 15     | 15     | 15     | 15     | 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  |        |        |        |        |        |        |        |        |
|               | SOCIAL        | 2            | 2            | 2      | 2      | 2      | 2      | 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 |
|               | MEDICARE      | 4            | 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 |
|               | WORKERS' COMP | 1            | 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 |
|               | (Acct)        | 1000-        | -410100-110- |        |        |        |        |        |        |        |        |        |        |        |
|               |               | 1000-        | -410100-140- |        |        |        |        |        |        |        |        |        |        |        |
|               |               | 1000-        | -410100-142- |        |        |        |        |        |        |        |        |        |        |        |
|               | 1000-         | -410100-143- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-110- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-140- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430510-142- |              |        |        |        |        |        |        |        |        |        |        |        |
|               | 5210-         | -430         |              |        |        |        |        |        |        |        |        |        |        |        |

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 |
|---------------|---------------|--------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|               |               | 5310-        | -430610-143- |        |        | 0.85   | 5310   |        | Total  |        | 151.81 |        |        |        |
|               | Total         | 459          | 54           | 54     | 54     | 54     | 54     | 27     | 27     | 27     | 27     | 27     | 27     | 27     |
|               | Total Hrs     | 17           | 2            | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Seyler, Mark  | 32            | REG          | 180          | 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      |
|               | (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  |
|               | REG           | 75           | 15           | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
|               | (Hours)       | 5            | 1            | 1      | 1      | 1      | 1      |        |        |        |        |        |        |        |
|               | (Rate)        |              | 15.00        | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |        |
|               | SOCIAL        | 16           | 2            | 2      | 2      | 2      | 2      | 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 |
|               | MEDICARE      | 4            | 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 |
|               | WORKERS' COMP | 1            | 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 |
|               | (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     | 16     | 16     | 16     | 16     | 16     | 16     | 16     |
|               | Total Hrs     | 17           | 2            | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Taylor, Tammy | 31            | REG          | 180          | 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      |
|               | (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  |
|               | REG           | 75           | 15           | 15     | 15     | 15     | 15     | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
|               | (Hours)       | 5            | 1            | 1      | 1      | 1      | 1      |        |        |        |        |        |        |        |
|               | (Rate)        |              | 15.00        | 15.00  | 15.00  | 15.00  |        |        |        |        |        |        |        |        |
|               | SOCIAL        | 16           | 2            | 2      | 2      | 2      | 2      | 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 |
|               | MEDICARE      | 4            | 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 |
|               | WORKERS' COMP | 1            | 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 |
|               | (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     | 16     | 16     | 16     | 16     | 16     | 16     | 16     |
|               | Total Hrs     | 17           | 2            | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |

| Employee             | Type           | Total        | Month 1      | Month 2  | Month 3 | Month 4  | Month 5 | Month 6 | Month 7 | Month 8 | Month 9 | Month 10 | Month 11 | Month 12 |
|----------------------|----------------|--------------|--------------|----------|---------|----------|---------|---------|---------|---------|---------|----------|----------|----------|
| VENTLING, MICHAEL 42 | 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      | 16      | 16      | 16      | 16       | 16       | 16       |
|                      | Total Hrs      |              | 17           | 2        | 2       | 2        | 2       | 2       | 1       | 1       | 1       | 1        | 1        | 1        |
|                      | COMA           | (Hours)      | 759          | 63       | 63      | 63       | 63      | 63      | 63      | 63      | 63      | 63       | 63       | 63       |
|                      | REG            | (Rate)       | 34.95        | 34.95    | 34.95   | 34.95    | 34.95   | 34.95   | 34.95   | 34.95   | 34.95   | 34.95    | 34.95    | 34.95    |
|                      | (Hours)        | 72,149       | 5,916        | 5,916    | 5,916   | 5,916    | 6,081   | 6,081   | 6,081   | 6,081   | 6,081   | 6,081    | 6,081    | 6,081    |
|                      | (Rate)         | 2,088        | 174          | 174      | 174     | 174      | 174     | 174     | 174     | 174     | 174     | 174      | 174      | 174      |
|                      | (Hours)        | 34.00        | 34.00        | 34.00    | 34.00   | 34.00    | 34.95   | 34.95   | 34.95   | 34.95   | 34.95   | 34.95    | 34.95    | 34.95    |
|                      | SOCIAL         | (Rate)       | 4,520        | 371      | 371     | 371      | 381     | 381     | 381     | 381     | 381     | 381      | 381      | 381      |
|                      | (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   |
|                      | MEDICARE       | (Rate)       | 1,057        | 87       | 87      | 87       | 89      | 89      | 89      | 89      | 89      | 89       | 89       | 89       |
|                      | (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   |
|                      | UNEMPL. INSUR. | (Rate)       | 547          | 45       | 45      | 45       | 45      | 46      | 46      | 46      | 46      | 46       | 46       | 46       |
|                      | (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   | 0.0075   |
|                      | WORKERS' COMP  | (Rate)       | 4,394        | 360      | 360     | 360      | 370     | 370     | 370     | 370     | 370     | 370      | 370      | 370      |
|                      | (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   | 0.0566   |
| MMIA - HI            | MMIA - HI      | 23,808       | 1,984        | 1,984    | 1,984   | 1,984    | 1,984   | 1,984   | 1,984   | 1,984   | 1,984   | 1,984    | 1,984    | 1,984    |
|                      | MMIA - DENTAL  | 792          | 66           | 66       | 66      | 66       | 66      | 66      | 66      | 66      | 66      | 66       | 66       | 66       |
|                      | MMIA - LIFE    | 132          | 11           | 11       | 11      | 11       | 11      | 11      | 11      | 11      | 11      | 11       | 11       | 11       |
|                      | MMIA - VISION  | 83           | 7            | 7        | 7       | 7        | 7       | 7       | 7       | 7       | 7       | 7        | 7        | 7        |
|                      | MMIA - AD&D    | 30           | 3            | 3        | 3       | 3        | 3       | 3       | 3       | 3       | 3       | 3        | 3        | 3        |
|                      | (Acct)         | 5210-        | -430510-110- | 29163.24 |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-130- | 9523.15      |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-140- | 1808.18      |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-141- | 218.78       |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-142- | 422.88       |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-143- | 1757.73      |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-146- | 316.80       |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-147- | 64.80        |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5210-          | -430510-148- | 33.12        | 5210     | Total   | 43308.68 |         |         |         |         |         |          |          |          |
| 5310-                | 5310-          | -430610-110- | 43744.98     |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-130- | 14284.85     |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-140- | 2712.09      |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-141- | 327.98       |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-142- | 634.32       |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-143- | 2636.67      |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-146- | 475.20       |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-147- | 97.20        |          |         |          |         |         |         |         |         |          |          |          |
|                      | 5310-          | -430610-148- | 49.68        | 5310     | Total   | 64962.97 |         |         |         |         |         |          |          |          |
|                      | Total          | 108,271      | 8,913        | 8,913    | 8,913   | 8,913    | 9,101   | 9,101   | 9,101   | 9,101   | 9,101   | 9,101    | 9,101    | 9,101    |
|                      | Total Hrs      | 2,109        | 175          | 175      | 175     | 175      | 175     | 175     | 175     | 175     | 175     | 175      | 175      | 175      |

28% COLA



Page: 6 of 6  
Report ID: P100

| 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 |
|-------------------------|------|---------|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| SOCIAL<br>(Rate)        |      | 16      | 2        | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| MEDICARE<br>(Rate)      |      | 4       | 0        | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| WORKERS' COMP<br>(Rate) |      | 1       | 0        | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
|                         |      |         | 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     | 16     | 16     | 16     | 16     | 16     | 16     | 16     |
| Total Hrs               |      | 17      | 2        | 2      | 2      | 2      | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Grand Total             |      | 306,265 | 24,675   | 24,675 | 25,624 | 25,624 | 25,721 | 25,721 | 25,721 | 25,721 | 25,721 | 25,721 | 25,721 | 25,721 |
| Grand Total Hrs         |      | 6,486   | 543      | 543    | 543    | 543    | 543    | 538    | 538    | 538    | 538    | 538    | 538    | 538    |

08/20/26  
12:11:35

TOWN OF FROMBERG  
Accounting Summary Report

Page: 1 of 1  
Report ID: P100D

Amount

|                 |     |                                         |
|-----------------|-----|-----------------------------------------|
| 1000-410100-110 | 493 | General/Town Council/Salaries and Wages |
| 1000-410100-140 | 29  | General/Town Council/Social Security    |
| 1000-410100-142 | 6   | General/Town Council/Medicare           |
| 1000-410100-143 | 1   | General/Town Council/Work Comp          |

Total Account

|                 |        |                                                         |
|-----------------|--------|---------------------------------------------------------|
| 1000-410400-110 | 19,853 | General/Financial Administration/Salaries and Wages     |
| 1000-410400-130 | 8,095  | General/Financial Administration/MMIA - Health Benefits |
| 1000-410400-140 | 1,231  | General/Financial Administration/Social Security        |
| 1000-410400-141 | 149    | General/Financial Administration/Unemployment Insurance |
| 1000-410400-142 | 288    | General/Financial Administration/Medicare               |
| 1000-410400-143 | 112    | General/Financial Administration/Work Comp              |
| 1000-410400-146 | 269    | General/Financial Administration/MMIA - DENTAL          |
| 1000-410400-147 | 55     | General/Financial Administration/MMIA - LIFE INSURANCE  |
| 1000-410400-148 | 56     | General/Financial Administration/MMIA - VISION          |

Total Account

30,108

Total Fund

30,637

|                 |        |                                        |
|-----------------|--------|----------------------------------------|
| 5210-430510-110 | 74,639 | Water/Water Adm/Salaries and Wages     |
| 5210-430510-130 | 30,474 | Water/Water Adm/MMIA - Health Benefits |
| 5210-430510-140 | 4,627  | Water/Water Adm/Social Security        |
| 5210-430510-141 | 557    | Water/Water Adm/Unemployment Insurance |
| 5210-430510-142 | 1,081  | Water/Water Adm/Medicare               |
| 5210-430510-143 | 3,423  | Water/Water Adm/Work Comp              |
| 5210-430510-146 | 1,020  | Water/Water Adm/MMIA - DENTAL          |
| 5210-430510-147 | 183    | Water/Water Adm/MMIA - LIFE INSURANCE  |
| 5210-430510-148 | 195    | Water/Water Adm/MMIA - VISION          |

Total Account

116,199

Total Fund

116,199

|                 |         |                                        |
|-----------------|---------|----------------------------------------|
| 5310-430610-110 | 102,087 | Sewer/Sewer Adm/Salaries and Wages     |
| 5310-430610-130 | 41,784  | Sewer/Sewer Adm/MMIA - Health Benefits |
| 5310-430610-140 | 6,329   | Sewer/Sewer Adm/Social Security        |
| 5310-430610-141 | 762     | Sewer/Sewer Adm/Unemployment Insurance |
| 5310-430610-142 | 1,479   | Sewer/Sewer Adm/Medicare               |
| 5310-430610-143 | 5,077   | Sewer/Sewer Adm/Work Comp              |
| 5310-430610-146 | 1,398   | Sewer/Sewer Adm/MMIA - DENTAL          |
| 5310-430610-147 | 247     | Sewer/Sewer Adm/MMIA - LIFE INSURANCE  |
| 5310-430610-148 | 265     | Sewer/Sewer Adm/MMIA - VISION          |

Total Account

159,428

Total Fund

159,428

Grand Total

306,264

08/20/26  
12:17:01

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

Page: 1 of 18  
Report ID: B240

| 1000 General                                                                  |        | Actuals |        |        |        | Current |      | % Exp. |        | Prelim. | Budget | Final  | % Old  |
|-------------------------------------------------------------------------------|--------|---------|--------|--------|--------|---------|------|--------|--------|---------|--------|--------|--------|
| Account                                                                       | Object | 22-23   | 23-24  | 24-25  | 25-26  | Budget  | Exp. | Budget | 26-27  | Changes | Budget | Budget | Budget |
| -----                                                                         |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 410100 Town Council                                                           |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 110 Salaries and Wages                                                        |        | 588     | 585    | 507    | 316    | 491     | 64%  |        | 493    |         |        | 493    | 100%   |
| 17 meetings                                                                   |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 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                                                        |        |         | 100    | 100    | 100    | 100     | 100% |        | 100    |         |        | 100    | 100%   |
| Lease parcels 8,10,11-log cabin, wagon and planters along hwy                 |        |         |        |        |        |         |      |        |        |         |        |        |        |
| Account:                                                                      |        | 637     | 737    | 649    | 442    | 732     | 60%  |        | 729    | 0       |        | 729    | 100%   |
| 410300 City Court                                                             |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 111 Contract Labor                                                            |        | 2,143   | 2,411  | 2,200  | 2,400  | 2,400   | 100% |        | 2,400  |         |        | 2,400  | 100%   |
| \$200 per month                                                               |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 200 Supplies                                                                  |        |         | 465    |        | 320    | 500     | 64%  |        | 500    |         |        | 500    | 100%   |
| 310 Postage                                                                   |        | 33      |        | 73     |        | 80      | 0%   |        | 100    |         |        | 100    | 125%   |
| price increase at PO                                                          |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 380 Training                                                                  |        | 592     | 450    | 1,002  | 472    | 1,000   | 47%  |        | 1,000  |         |        | 1,000  | 100%   |
| 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.                                             |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 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                                                        |        | 15,177  | 14,034 | 12,120 | 14,695 | 18,379  | 80%  |        | 19,853 |         |        | 19,853 | 108%   |
| 111 Contract Labor                                                            |        | 6,473   | 4,093  | 1,536  |        | 1,500   | 0%   |        | 3,000  |         |        | 3,000  | 200%   |
| Average 4 yrs=\$12,102/4=\$3,025.50                                           |        |         |        |        |        |         |      |        |        |         |        |        |        |
| 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%  |        | 1,231  |         |        | 1,231  | 108%   |
| 141 Unemployment Insurance                                                    |        | 789     | 82     | 91     | 119    | 138     | 86%  |        | 149    |         |        | 149    | 108%   |
| 142 Medicare                                                                  |        | 220     | 183    | 176    | 230    | 267     | 86%  |        | 288    |         |        | 288    | 108%   |
| 143 Work Comp                                                                 |        | 231     | 347    | 79     | 96     | 104     | 92%  |        | 112    |         |        | 112    | 108%   |

08/20/26  
12:17:01

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

Page: 2 of 18  
Report ID: B240

| 1000 General |                                                                                                                                                                                                          | Actuals |        |        |        | Current |       | %      | Prelim. | Budget  | Final  | %      |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------|--------|--------|---------|-------|--------|---------|---------|--------|--------|
| Account      | Object                                                                                                                                                                                                   | 22-23   | 23-24  | 24-25  | 25-26  | Budget  | Exp.  | Budget | Budget  | Changes | Budget | Old    |
|              |                                                                                                                                                                                                          |         |        |        |        | 25-26   | 25-26 | 26-27  | 26-27   | 26-27   | 26-27  | Budget |
| 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     |         |         | 56     | 200%   |
| 200          | Supplies                                                                                                                                                                                                 | 852     | 1,649  | 210    | 1,198  | 2,000   | 60%   | 1,500  |         |         | 1,500  | 75%    |
|              | checks, paper, deposit slips, repairs to building, etc                                                                                                                                                   |         |        |        |        |         |       |        |         |         |        |        |
| 300          | Purchased Services                                                                                                                                                                                       | 432     | 1,008  | 321    | 1,116  | 1,000   | 112%  | 1,200  |         |         | 1,200  | 120%   |
|              | advertising, web page, copier service agreement etc.                                                                                                                                                     |         |        |        |        |         |       |        |         |         |        |        |
| 330          | Publicity, Subscriptions                                                                                                                                                                                 | 1,643   | 1,255  | 759    | 730    | 1,000   | 73%   | 1,000  |         |         | 1,000  | 100%   |
|              | 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. |         |        |        |        |         |       |        |         |         |        |        |
| 340          | Utilities/Phone                                                                                                                                                                                          | 3,277   | 2,824  | 2,260  | 2,709  | 3,000   | 90%   | 3,000  |         |         | 3,000  | 100%   |
|              | Electrical, MDU & TCT                                                                                                                                                                                    |         |        |        |        |         |       |        |         |         |        |        |
| 362          | Computer and Equipment                                                                                                                                                                                   | 1,801   | 2,182  | 2,334  | 2,698  | 2,500   | 108%  | 3,200  |         |         | 3,200  | 128%   |
|              | Black Mountain Software Est Bill \$12,306.58/general, water, sewer, garbage=\$3,076.65                                                                                                                   |         |        |        |        |         |       |        |         |         |        |        |
| 370          | Travel                                                                                                                                                                                                   |         | 964    |        | 71     | 0       | ***%  | 100    |         |         | 100    | *****% |
|              | Clerk School                                                                                                                                                                                             |         |        |        |        |         |       |        |         |         |        |        |
| 380          | Training                                                                                                                                                                                                 |         |        |        | 196    | 250     | 78%   | 300    |         |         | 300    | 120%   |
|              | Clerk School                                                                                                                                                                                             |         |        |        |        |         |       |        |         |         |        |        |
| 410530       | Auditing                                                                                                                                                                                                 | 37,598  | 34,182 | 26,358 | 33,258 | 35,482  | 94%   | 43,408 | 0       |         | 43,408 | 122%   |
| 352          | Audit/AFR                                                                                                                                                                                                | 4,800   | 2,150  | 9,120  | 5,000  | 182%    |       | 2,000  |         |         | 2,000  | 40%    |
|              | AFR-Montana League of Cities and Towns                                                                                                                                                                   |         |        |        |        |         |       |        |         |         |        |        |
| 410600       | Elections                                                                                                                                                                                                | 4,800   | 2,150  | 9,120  | 5,000  | 182%    |       | 2,000  | 0       |         | 2,000  | 40%    |
| 300          | Purchased Services                                                                                                                                                                                       |         |        |        |        |         |       |        |         |         |        |        |
|              |                                                                                                                                                                                                          |         |        |        |        | 1,000   | 0%    | 1,000  |         |         | 1,000  | 100%   |
|              |                                                                                                                                                                                                          |         |        |        |        | 1,000   | 0%    | 1,000  | 0       |         | 1,000  | 100%   |
| 411100       | Legal Services                                                                                                                                                                                           | 5,881   | 16,800 | 14,400 | 14,400 | 14,400  | 100%  | 14,400 |         |         | 14,400 | 100%   |
| 350          | Legal Services                                                                                                                                                                                           | 5,881   | 16,800 | 14,400 | 14,400 | 14,400  | 100%  | 14,400 |         |         | 14,400 | 100%   |
|              | \$1,200 per month                                                                                                                                                                                        |         |        |        |        |         |       |        |         |         |        |        |
| Account:     |                                                                                                                                                                                                          | 5,881   | 16,800 | 14,400 | 14,400 | 14,400  | 100%  | 14,400 | 0       |         | 14,400 | 100%   |

Page: 3 of 18  
Report ID: B240

Page: 4 of 18  
Report ID: B240

| 1000 General |                           |         |         |         |         |                      |              |                      |                      |                    |                    |  |
|--------------|---------------------------|---------|---------|---------|---------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|--|
| 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 |  |
| 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%                 |  |
| 510330       | Insurance                 |         |         |         |         |                      |              |                      |                      |                    |                    |  |
| 510          | Liability Insurance       | 4,295   | 100     | 2,121   | 2,188   | 2,345                | 93%          | 3,262                |                      | 3,262              | 139%               |  |
|              | MMTA \$9,786/3            |         |         |         |         |                      |              |                      |                      |                    |                    |  |
| 511          | Property Insurance        |         | 9,325   | 3,548   | 3,669   | 3,669                | 100%         | 3,635                |                      | 3,635              | 99%                |  |
|              | MMTA \$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                  |         |         |         |         | 50,000               | 0%           |                      |                      | 0                  | 0%                 |  |
| 820          | Transfer out              |         |         |         |         | 50,000               | 0%           | 0                    | 0                    | 0                  | 0%                 |  |
| Account:     |                           |         |         |         |         |                      |              |                      |                      |                    |                    |  |
| Fund:        |                           | 125,048 | 155,595 | 127,557 | 197,747 | 204,078              | 97%          | 167,975              | 0                    | 167,975            | 82%                |  |

08/20/26  
12:17:01

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

Page: 5 of 18  
Report ID: B240

2260 Emergency

| 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 |
|----------|------------------------------------------------|-------|--------|-------|-------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 51000    | MISCELLANEOUS                                  |       |        |       |       |                      |                     |                      |                      |                    |                    |
| 200      | Supplies                                       |       | 10,186 |       |       | 27,084               | 0%                  | 13,542               |                      | 13,542             | 50%                |
|          | Split between supplies & disposal \$ 27,083.37 |       |        |       |       |                      |                     |                      |                      |                    |                    |
| 392      | Disposal Contract Pmt                          |       |        |       |       |                      | 0%                  | 13,541               |                      | 13,541             | *****%             |
|          | Split between supplies & disposal \$27,083.37  |       |        |       |       |                      |                     |                      |                      |                    |                    |
| Account: |                                                |       | 10,186 |       |       | 27,084               | 0%                  | 27,083               |                      | 27,083             | 100%               |
| Fund:    |                                                |       | 10,186 |       |       | 27,084               | 0%                  | 27,083               | 0                    | 27,083             | 100%               |

08/20/26  
12:17:01

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

Page: 6 of 18  
Report ID: B240

2450 Red Lodge Area Community Foundation Grant/Reimaging Rural

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

08/20/26  
12:17:01

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

Page: 7 of 18  
Report ID: B240

| 2820 Gas Tax                                                                    |               |       |       | Actuals |        | Current |             | Prelim. |             | Budget |         | Final  |             | % Old |       |
|---------------------------------------------------------------------------------|---------------|-------|-------|---------|--------|---------|-------------|---------|-------------|--------|---------|--------|-------------|-------|-------|
| Account                                                                         | Object        | 22-23 | 23-24 | 24-25   | 25-26  | Budget  | Exp. Budget | Budget  | Exp. Budget | 26-27  | 26-27   | Budget | Exp. Budget | 26-27 | % Old |
| 430200                                                                          | Road & Street |       |       |         |        |         |             |         |             |        |         |        |             |       |       |
| 200                                                                             | Supplies      |       |       |         |        |         |             |         |             |        |         |        |             |       |       |
| 25% of fiscal year's projected revenue and 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             |               |       |       |         |        |         |             |         |             |        |         |        |             |       |       |
| Account:                                                                        |               |       | 4,083 | 13,129  | 27,989 | 128,930 | 22%         | 124,316 |             | 0      | 124,316 | 96%    |             |       |       |
| Fund:                                                                           |               |       | 4,083 | 13,129  | 27,989 | 128,930 | 22%         | 124,316 |             | 0      | 124,316 | 96%    |             |       |       |

08/20/26  
12:17:01

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

Page: 8 of 18  
Report ID: B240

2821 Gas Tax - BARSAA

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



Page: 10 of 18  
Report ID: B240

[illegible]

08/20/26  
12:17:01

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

Page: 11 of 18  
Report ID: B240

|                                                                                |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
|--------------------------------------------------------------------------------|-----------|---------|---------|---------|---------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 5210 Water                                                                     |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| Account                                                                        | Object    | 22-23   | 23-24   | 24-25   | 25-26   | Current Budget 25-26 | % Exp. Budget 26-27 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
| 510 Liability Insurance                                                        | \$9,786/3 |         |         | 2,022   | 2,428   | 2,345                | 104%                | 3,262                |                      | 3,262              | 139%               |
| 511 Property Insurance                                                         |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| \$10,904/3                                                                     |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| 830 Depreciation                                                               |           | 34,043  | 34,043  |         |         | 0                    | 0%                  |                      |                      | 0                  | 0%                 |
| 900 Capital Outlay                                                             |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| \$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 | 223,071              | 89%                 | 256,429              | 0                    | 256,429            | 115%               |
| 490300 Debt Service                                                            |           |         |         |         |         |                      |                     |                      |                      |                    |                    |
| 610 Bond Pmt Princ & Interest                                                  |           | 12,600  | -19,000 |         |         |                      |                     |                      |                      |                    |                    |
| WRF #25576=1/1/27 \$5,537.50, 7/1/27 \$5,500.00                                |           |         |         |         | 51,431  | 56,650               | 91%                 | 51,600               |                      | 51,600             | 91%                |
| 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                               |           |         |         |         | 51,431  | 56,650               | 91%                 | 51,600               | 0                    | 51,600             | 91%                |
| Account:                                                                       |           | 12,600  | -19,000 |         |         |                      |                     |                      |                      |                    |                    |
| Fund:                                                                          | 184,898   | 211,098 | 149,186 | 278,390 | 297,221 | 94%                  |                     | 310,029              | 0                    | 310,029            | 104%               |

08/20/26  
12:17:01

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

Page: 12 of 18  
Report ID: B240

5250 Water - ARPA

| 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 |
|------------------------|--------|-------|--------|-----------|--------|-------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 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        |        |       |        |           |        |       |                      |                     |                      |                      |                    |                    |
| 820 Transfer out       |        |       |        |           |        |       |                      |                     |                      |                      |                    |                    |
| Account:               |        |       |        |           |        |       |                      |                     |                      |                      |                    |                    |
| Fund:                  |        | 3,900 | 86,926 | 1,375,217 | 23,255 | 0     | ***%                 |                     | 0                    | 0                    | 0                  | 0%                 |

Page: 13 of 18

Page: 13 of 18

5310 Sewer

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08/20/26  
12:17:01

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

Page: 14 of 18  
Report ID: B240

5310 Sewer

| Account | Object                                          | Actuals |         |         |         | Current |        | Prelim. | Budget | Final   | % Old |
|---------|-------------------------------------------------|---------|---------|---------|---------|---------|--------|---------|--------|---------|-------|
|         |                                                 | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | % Exp. |         |        |         |       |
|         |                                                 |         |         |         |         | 25-26   | 25-26  | 26-27   | 26-27  | 26-27   | 26-27 |
| 620     | Bond Interest                                   |         |         |         | -621    | 0       | ***%   |         |        | 0       | 0%    |
| 830     | Depreciation                                    | 75,031  | 75,031  |         |         | 0       | 0%     |         |        | 0       | 0%    |
| 900     | Capital Outlay                                  |         |         |         |         | 3,334   | 0%     | 3,334   |        | 3,334   | 100%  |
|         | Account:                                        | 192,644 | 208,284 | 132,302 | 165,635 | 177,522 | 93%    | 246,809 | 0      | 246,809 | 139%  |
| 490300  | Debt Service                                    |         |         |         |         |         |        |         |        |         |       |
| 610     | Bond Pmt Princ & Interest                       |         | 31,092  | 31,092  | 44,883  | 45,517  | 99%    | 46,342  |        | 46,342  | 102%  |
|         | SFR #25559 1/1/27 \$7,650.00; 7/1/27 \$7,600.00 |         |         |         |         |         |        |         |        |         |       |
|         | Masterwater 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                                    |         |         |         | -32,251 | 0       | ***%   |         |        | 0       | 0%    |
|         | Account:                                        |         |         |         | -32,251 | 0       | ***%   | 0       | 0      | 0       | 0%    |
|         | Fund:                                           | 193,777 | 241,281 | 163,394 | 205,887 | 240,539 | 86%    | 295,151 | 0      | 295,151 | 123%  |

5350 Sewer - ARPA

| Account Object         | Actuals |        |         | Current |       | % Exp. Budget | Prelim. |       | Budget Changes | Final |       | % Old Budget |
|------------------------|---------|--------|---------|---------|-------|---------------|---------|-------|----------------|-------|-------|--------------|
|                        | 22-23   | 23-24  | 24-25   | 25-26   | 25-26 |               | 26-27   | 26-27 |                | 26-27 | 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     | 0     | 0%           |
| 521000 Transfer        |         |        |         |         |       |               |         |       |                |       |       |              |
| 820 Transfer out       |         |        |         | 32,251  | 0     | ***%          |         |       |                |       | 0     | 0%           |
| Account:               |         |        |         | 32,251  | 0     | ***%          | 0       | 0     | 0              | 0     | 0     | 0%           |
| Fund:                  | 2,000   | 65,280 | 570,003 | 32,251  | 0     | ***%          | 0       | 0     | 0              | 0     | 0     | 0%           |

08/20/26  
12:17:01

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

Page: 16 of 18  
Report ID: B240

| 5410 Garbage                        |                        |        |        |        |        |                      |              |                      |                      |                    |                    |
|-------------------------------------|------------------------|--------|--------|--------|--------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
| 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 |
| 430810                              | Garbage Adm            |        |        |        |        |                      |              |                      |                      |                    |                    |
| 200                                 | Supplies               | 5,206  | 10,329 | 810    | 312    | 2,000                | 16%          | 600                  |                      | 600                | 30%                |
| 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 |        |        | 113    | 2,698  | 0                    | ***%         | 3,200                |                      | 3,200              | *****%             |
| BMS \$12,306.58/4=\$3076.65         |                        |        |        |        |        |                      |              |                      |                      |                    |                    |
| 392                                 | Disposal Contract Pmt  | 64,087 | 43,534 | 60,864 | 66,420 | 63,603               | 104%         | 68,000               |                      | 68,000             | 107%               |
| 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            |                        |        |        |        |        |                      |              |                      |                      |                    |                    |
| Account:                            |                        | 69,461 | 54,862 | 63,637 | 70,727 | 66,270               | 107%         | 73,250               | 0                    | 73,250             | 111%               |
| Fund:                               |                        | 69,461 | 54,862 | 63,637 | 70,727 | 66,270               | 107%         | 73,250               | 0                    | 73,250             | 111%               |

Page: 17 of 18  
Report ID: B240

For the Year: 2026 - 2027

| Account                       | Object | 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-------------------------------|--------|-------|-------|---------|-------|-------|----------------|--------|----------------|----------------|--------------|--------------|
|                               |        |       |       |         |       |       | 25-26          | 25-26  | 26-27          | 26-27          | 26-27        | 26-27        |
| 420000 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%         |

08/20/26  
12:17:01

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

Page: 18 of 18  
Report ID: B240

7200 Rural Fire - Voted Mill

| 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 |
|-------------------------------------------------------------------------------|-----------------------|---------|---------|-----------|---------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 420460                                                                        | Rural Fire            |         |         |           |         |                      |                     |                      |                      |                    |                    |
| 540                                                                           | Rural Fire Protection |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               |                      | 11,750             | 118%               |
| \$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                                                   |                       |         |         |           |         |                      |                     |                      |                      |                    |                    |
| Account:                                                                      |                       |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               | 0                    | 11,750             | 118%               |
| Fund:                                                                         |                       |         | 16,772  | 8,120     | 9,479   | 10,000               | 95%                 | 11,750               | 0                    | 11,750             | 118%               |
| Grand Total:                                                                  |                       | 579,084 | 846,712 | 2,470,963 | 879,250 | 1,062,426            |                     | 1,068,331            | 0                    | 1,068,331          |                    |

## 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 3<sup>rd</sup> day of September 2026.

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Terry Feller, Mayor

ATTEST:

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Michele Auch, Clerk/Treasurer

TOWN OF FROMBERG  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 6 / 26

| Fund                                     | Committed<br>Current Month | Committed<br>YTD | Original<br>Appropriation | Current<br>Appropriation | Available<br>Appropriation | %<br>Comm.  |
|------------------------------------------|----------------------------|------------------|---------------------------|--------------------------|----------------------------|-------------|
| 2450 Red Lodge Area Community Foundation | 2,259.43                   | 3,018.40         | 0.00                      | 0.00                     | -3,018.40                  | 0%          |
| 5410 Garbage                             | 5,956.74                   | 70,726.29        | 66,320.00                 | 66,320.00                | -4,406.29                  | 107%        |
| <b>Grand Total:</b>                      | <b>8,216.17</b>            | <b>73,744.69</b> | <b>66,320.00</b>          | <b>66,320.00</b>         | <b>-7,424.69</b>           | <b>111%</b> |

08/19/26  
13:28:03

TOWN OF FROMBERG  
Journal Voucher Details  
For the Accounting Period: 6/26

Page: 1 of 1  
Report ID: L100

| Doc #                                                                                                                             | Line # | Fund Org | Account | Object | Description<br>Fund Account | Type | Date     | Debit<br>Amount | Credit<br>Amount | User ID/<br>Proj |
|-----------------------------------------------------------------------------------------------------------------------------------|--------|----------|---------|--------|-----------------------------|------|----------|-----------------|------------------|------------------|
| JV                                                                                                                                | 938    | 6/26     |         |        |                             |      | 08/19/26 |                 |                  | meau             |
| Per conversion with Jonathan Mahrt on April 28, 2026 lpm, remaining ARPA fund balance in 5350 were to move into sewer fun 5310-MA |        |          |         |        |                             |      |          |                 |                  |                  |
| Moved \$482.00 balances from 5250 and 5350 into 5210 and 5310 year end cleanup.                                                   |        |          |         |        |                             |      |          |                 |                  |                  |
|                                                                                                                                   | 1      | 5250     | 521000  | 820    | Interfund Transfer Out      |      |          | 482.00          |                  |                  |
|                                                                                                                                   | 2      | 5250     | 101000  |        | Cash                        |      |          |                 | 482.00           |                  |
|                                                                                                                                   | 3      | 5210     | 101000  |        | Cash                        |      |          | 482.00          |                  |                  |
|                                                                                                                                   | 4      | 5210     | 521000  | 820    | Interfund Transfer In       |      |          |                 | 482.00           |                  |
|                                                                                                                                   | 5      | 5350     | 521000  | 820    | Interfund Transfer Out      |      |          | 482.00          |                  |                  |
|                                                                                                                                   | 6      | 5350     | 101000  |        | Cash                        |      |          |                 | 482.00           |                  |
|                                                                                                                                   | 7      | 5310     | 101000  |        | Cash                        |      |          | 482.00          |                  |                  |
|                                                                                                                                   | 8      | 5310     | 521000  | 820    | Interfund Transfer In       |      |          |                 | 482.00           |                  |
| Grand Total                                                                                                                       |        |          |         |        |                             |      |          | 1,928.00        | 1,928.00         |                  |

08/19/26  
13:18:54

TOWN OF FROMBERG  
Journal Voucher Details  
For the Accounting Period: 6/26

Page: 1 of 1  
Report ID: L100

| Doc #                                                                                                                             | Line # | Fund Org | Account | Object | Description<br>Fund Account | Type | Date     | Debit<br>Amount | Credit<br>Amount | User ID/<br>Proj |
|-----------------------------------------------------------------------------------------------------------------------------------|--------|----------|---------|--------|-----------------------------|------|----------|-----------------|------------------|------------------|
| JV                                                                                                                                | 937    | 6/26     |         |        |                             |      | 08/19/26 |                 |                  | meau             |
| Per conversion with Jonathan Mahrt on April 28, 2026 lpm, remaining ARPA fund balance in 5350 were to move into sewer fun 5310-MA |        |          |         |        |                             |      |          |                 |                  |                  |
| Trial Balance Clearing entry-ma                                                                                                   |        |          |         |        |                             |      |          |                 |                  |                  |
|                                                                                                                                   | 1      | 5310     | 211000  |        | Due to other funds          |      |          | 31,768.80       |                  |                  |
|                                                                                                                                   | 2      | 5310     | 101000  |        | Cash                        |      |          |                 | 31,768.80        |                  |
|                                                                                                                                   | 3      | 5350     | 101000  |        | Cash                        |      |          | 31,768.80       |                  |                  |
|                                                                                                                                   | 4      | 5350     | 131000  |        | Due from other funds        |      |          |                 | 31,768.80        |                  |
|                                                                                                                                   | 5      | 5310     | 101000  |        | Cash                        |      |          | 31,768.80       |                  |                  |
|                                                                                                                                   | 6      | 5310     | 521000  | 820    | Transfer In                 |      |          |                 | 31,768.80        |                  |
|                                                                                                                                   | 7      | 5350     | 521000  | 820    | Transfer Out                |      |          | 31,768.80       |                  |                  |
|                                                                                                                                   | 8      | 5350     | 101000  |        | Cash                        |      |          |                 | 31,768.80        |                  |
| Grand Total                                                                                                                       |        |          |         |        |                             |      |          | 127,075.20      | 127,075.20       |                  |

08/19/26  
13:11:37

TOWN OF FROMBERG  
Journal Voucher Details  
For the Accounting Period: 4/26

Page: 1 of 1  
Report ID: L100

| Doc #                                                                                                                              | Line # | Fund Org | Account | Object | Description<br>Fund Account | Type | Date     | Debit<br>Amount | Credit<br>Amount | User ID/<br>Proj |
|------------------------------------------------------------------------------------------------------------------------------------|--------|----------|---------|--------|-----------------------------|------|----------|-----------------|------------------|------------------|
| JV                                                                                                                                 | 926    | 4/26     |         |        |                             |      | 08/19/26 |                 |                  | meau             |
| Per converstion with Jonathan Mahrt on April 28, 2026 1pm, remaining ARPA fund balance in 5350 were to move into sewer fun 5310-MA |        |          |         |        |                             |      |          |                 |                  |                  |
|                                                                                                                                    | 1      | 5310     | 101000  |        | Due to other funds          |      |          | 31,768.80       |                  |                  |
|                                                                                                                                    | 2      | 5310     | 211000  |        | Cash                        |      |          |                 | 31,768.80        |                  |
|                                                                                                                                    | 3      | 5350     | 131000  |        | Due from other funds        |      |          | 31,768.80       |                  |                  |
|                                                                                                                                    | 4      | 5350     | 101000  |        | Cash                        |      |          |                 | 31,768.80        |                  |
| Grand Total                                                                                                                        |        |          |         |        |                             |      |          | 63,537.60       | 63,537.60        |                  |

new

08/19/26  
13:10:37

TOWN OF FROMBERG  
Journal Voucher Details  
For the Accounting Period: 4/26

Page: 1 of 1  
Report ID: L100

| Doc #                                                                                                                             | Line # | Fund Org | Account | Object | Description<br>Fund Account | Type | Date     | Debit<br>Amount | Credit<br>Amount | User ID/<br>Proj |
|-----------------------------------------------------------------------------------------------------------------------------------|--------|----------|---------|--------|-----------------------------|------|----------|-----------------|------------------|------------------|
| JV                                                                                                                                | 926    | 4/26     |         |        |                             |      | 05/01/26 |                 |                  | meau             |
| Per conversion with Jonathan Mahrt on April 28, 2026 1pm, remaining ARPA fund balance in 5350 were to move into sewer fun 5310-MA |        |          |         |        |                             |      |          |                 |                  |                  |
|                                                                                                                                   | 1      | 5350     | 131000  |        | Due to other funds          |      |          | 31,768.80       |                  |                  |
|                                                                                                                                   | 2      | 5350     | 101000  |        | Cash                        |      |          |                 | 31,768.80        |                  |
|                                                                                                                                   | 3      | 5310     | 101000  |        | Due from other funds        |      |          | 31,768.80       |                  |                  |
|                                                                                                                                   | 4      | 5310     | 211000  |        | Cash                        |      |          |                 | 31,768.80        |                  |
| Grand Total                                                                                                                       |        |          |         |        |                             |      |          | 63,537.60       | 63,537.60        |                  |

*Cancelled*

08/19/26  
12:43:35

TOWN OF FROMBERG  
Journal Voucher Details  
For the Accounting Period: 6/26

Page: 1 of 1  
Report ID: L100

| Doc #                                                                                                                                | Line # | Fund Org | Account | Object | Description<br>Fund Account | Type | Date     | Debit<br>Amount | Credit<br>Amount | User ID/<br>Proj |
|--------------------------------------------------------------------------------------------------------------------------------------|--------|----------|---------|--------|-----------------------------|------|----------|-----------------|------------------|------------------|
| JV                                                                                                                                   | 936    | 6/26     |         |        |                             |      | 08/19/26 |                 |                  | meau             |
| Per conversation with Jonathan Mahrt on April 28, 2026 1 pm, remaining ARPA fund balance in 5250 were to move in water fund 5210.-MA |        |          |         |        |                             |      |          |                 |                  |                  |
| Trial Balance Clearing Entry                                                                                                         |        |          |         |        |                             |      |          |                 |                  |                  |
|                                                                                                                                      | 1      | 5210     | 211000  |        | Due to other funds          |      |          | 22,772.87       |                  |                  |
| Nexus                                                                                                                                |        |          |         |        |                             |      |          |                 |                  |                  |
|                                                                                                                                      | 2      | 5210     | 101000  |        | Cash                        |      |          |                 | 22,772.87        |                  |
| Nexus                                                                                                                                |        |          |         |        |                             |      |          |                 |                  |                  |
|                                                                                                                                      | 3      | 5250     | 101000  |        | Cash                        |      |          | 22,772.87       |                  |                  |
|                                                                                                                                      | 4      | 5250     | 131000  |        | Due from other funds        |      |          |                 | 22,772.87        |                  |
|                                                                                                                                      | 5      | 5210     | 101000  |        | Cash                        |      |          | 22,772.87       |                  |                  |
|                                                                                                                                      | 6      | 5210     | 521000  | 820    | Transfer In                 |      |          |                 | 22,772.87        |                  |
|                                                                                                                                      | 7      | 5250     | 521000  | 820    | Transfer Out                |      |          | 22,772.87       |                  |                  |
|                                                                                                                                      | 8      | 5250     | 101000  |        | Cash                        |      |          |                 | 22,772.87        |                  |
| Grand Total                                                                                                                          |        |          |         |        |                             |      |          | 91,091.48       | 91,091.48        |                  |

TOWN OF FROMBERG  
Journal Voucher Details  
For the Accounting Period: 4/26

| Doc # | Line # | Fund | Org | Account | Object | Description<br>Fund Account                                                                                                          | Type        | Date     | Debit<br>Amount | Credit<br>Amount | User ID/<br>Proj |
|-------|--------|------|-----|---------|--------|--------------------------------------------------------------------------------------------------------------------------------------|-------------|----------|-----------------|------------------|------------------|
| JV    | 925    | 4    | 26  |         |        |                                                                                                                                      |             | 08/19/26 |                 |                  | meau             |
|       |        |      |     |         |        | Per conversation with Jonathan Mahrt on April 28, 2026 1 pm, remaining ARPA fund balance in 5250 were to move in water fund 5210.-MA |             |          |                 |                  |                  |
|       | 1      | 5210 |     | 101000  |        | Due to other funds                                                                                                                   |             |          | 22,772.87       |                  |                  |
|       |        |      |     |         |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       | 2      | 5210 |     | 211000  |        | cash                                                                                                                                 |             |          |                 | 22,772.87        |                  |
|       |        |      |     |         |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       | 3      | 5250 |     | 131000  |        | Due From Other Funds                                                                                                                 |             |          | 22,772.87       |                  |                  |
|       |        |      |     |         |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       | 4      | 5250 |     | 101000  |        | Cash                                                                                                                                 |             |          |                 | 22,772.87        |                  |
|       |        |      |     |         |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       |        |      |     |         |        |                                                                                                                                      | Grand Total |          | 45,545.74       | 45,545.74        |                  |

new

| Doc # | Line # | Fund Org | Account   | Object | Description<br>Fund Account                                                                                                          | Type        | Date     | Debit<br>Amount | Credit<br>Amount | User ID/<br>Proj |
|-------|--------|----------|-----------|--------|--------------------------------------------------------------------------------------------------------------------------------------|-------------|----------|-----------------|------------------|------------------|
| JV    | 925    | 4/26     | Cancelled |        |                                                                                                                                      |             | 05/01/26 |                 |                  |                  |
|       |        |          |           |        | Per conversation with Jonathan Mahrt on April 28, 2026 1 pm, remaining ARPA fund balance in 5250 were to move in water fund 5210.-MA |             |          |                 |                  |                  |
|       | 1      | 5250     | 131000    |        | Due to other funds                                                                                                                   |             |          | 22,772.87       |                  |                  |
|       |        |          |           |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       | 2      | 5250     | 101000    |        | cash                                                                                                                                 |             |          |                 | 22,772.87        |                  |
|       |        |          |           |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       | 3      | 5210     | 101000    |        | cash                                                                                                                                 |             |          | 22,772.87       |                  |                  |
|       |        |          |           |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       | 4      | 5210     | 211000    |        | Due from other funds                                                                                                                 |             |          |                 | 22,772.87        |                  |
|       |        |          |           |        | Nexus                                                                                                                                |             |          |                 |                  |                  |
|       |        |          |           |        |                                                                                                                                      | Grand Total |          | 45,545.74       | 45,545.74        |                  |

original TV cancelled