



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 444-9101
[Local Government Services Bureau Portal](#)

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ended June 30, 2024

Town of Broadus

Form Prescribed by Department of Administration
Local Government Services Bureau
Montana Budgetary, Accounting, and Reporting System

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2023-24, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on September 7, 2023; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9-07-23
Mayor

Signed _____ Date _____
Manager

Town of Broadus

OR

Signed _____ Date _____
Board Chairman

County of _____

RESOLUTION NO: 2023-03

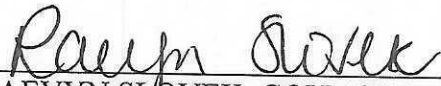
WHEREAS, the Town of Broadus has submitted the 2023-2024 budget to the Taxpayers;

AND WHEREAS, there were heard or filed no protest against the budget submitted;

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BROADUS, MONTANA that the final budget of 147.60 Mills for the levied funds; plus, the non-levied and the special assessments funds budgets approved.

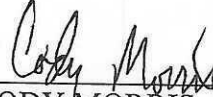
DATED AND ENACTED 7th DAY OF September 2023.

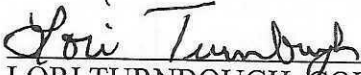

CHADWICK GATLIN, MAYOR


RAEVYN SLOVEK, COUNCILPERSON



WANDA SMITH, COUNCILPERSON


CODY MORRIS, COUNCILPERSON


LORI TURNBOUGH, COUNCILPERSON

ATTEST:


JOSIE MORRIS, CLERK/TREASURER



COPY

2023 Certified Taxable Valuation Information (15-10-202, MCA) Powder River County TOWN OF BROADUS

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

Table with 2 columns: Description and Amount. Rows include 2023 Total Market Value, 2023 Total Taxable Value, 2023 Taxable Value of Newly Taxable Property, 2023 Taxable Value less Incremental Taxable Value, 2023 Taxable Value of Net and Gross Proceeds, and 6. TIF Districts.

Table with 4 columns: Tax Increment District Name, Current Taxable Value, Base Taxable Value, and Incremental Value.

Total Incremental Value \$ -

Preparer Vicky Dauterman

Date 8/2/2023

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

For Information Purposes Only

2023 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.

Table with 2 columns: Description and Amount. Rows include I. Value Included in "newly taxable" property and II. Total value exclusive of "newly taxable" property.

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/07/2023, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Determination of Tax Revenue and Mill Levy Limitations
Section 15-10-420, MCA
Aggregate of all Fund GENERAL/COMP Fund
FYE June 30, 2024
TOWN OF BROADUS

Reference Line		Enter amounts in yellow cells	Auto-Calculation (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)	\$ 76,568	\$ 76,568
(2)	Add: Current year inflation adjustment @ 2.46%		\$ 1,884
(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		\$ 78,452
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 538,017	\$ 538,017
(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)		\$ 538.017
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (7,275)	\$ (7,275)
(9)	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)	\$ -	\$ -
(10)	Adjusted Taxable value per mill		\$ 530.742
(11)	CURRENT YEAR calculated mill levy		147.82
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 79,530
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		147.82
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 79,530
CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	147.60	147.60
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 79,411
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 78,337
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,074
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 79,411
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.22

Town of Broadus

Taxable Valuation/Mill Levy
Ten-Year History and Analysis

NOTE: The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA

If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.

Analyses contained in this report do not include voted or permissive levies. Voted and/or permissive mills levied in the current year are listed below.

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2014 - 2015					
2015 - 2016		#DIV/0!			
2016 - 2017		#DIV/0!			
2017 - 2018		#DIV/0!			0.00
2018 - 2019		#DIV/0!			0.00
2019 - 2020		#DIV/0!			0.00
2020 - 2021		#DIV/0!			0.00
2021 - 2022		#DIV/0!			0.00
2022 - 2023		#DIV/0!			0.00
2023 - 2024		#DIV/0!			0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2014 - 2015	311,179		200.62		
2015 - 2016	448,574	44.15%	206.14		
2016 - 2017	452,045	0.77%	145.75		
2017 - 2018	471,075	4.21%	145.75	145.75	0.00
2018 - 2019	483,745	2.69%	143.53	143.53	0.00
2019 - 2020	491,767	1.66%	142.40	142.40	0.00
2020 - 2021	499,914	1.66%	145.04	145.04	0.00
2021 - 2022	483,024	-3.38%	152.29	152.29	0.00
2022 - 2023	490,697	1.59%	156.04	156.04	0.00
2023 - 2024	538,017	9.64%	147.82	147.60	0.22

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
(1000) GENERAL	117.43
(2190) COMP INSURANCE	30.18

GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION

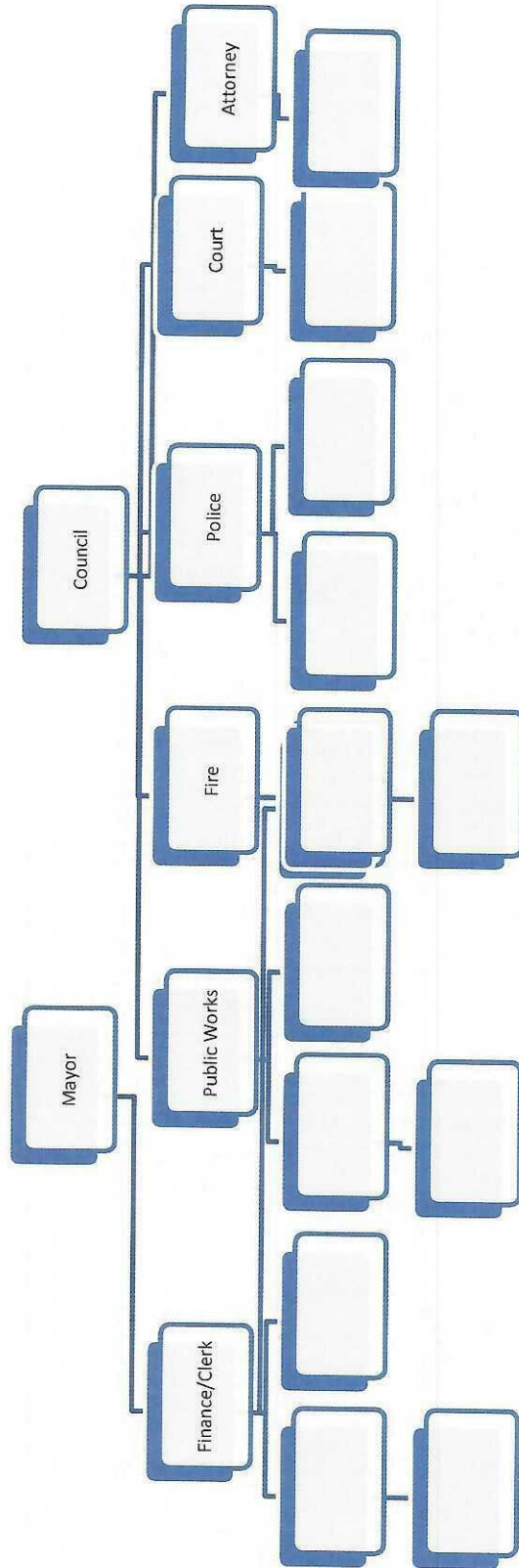
Counties

CLASS OF COUNTY	_____
COUNTY SEAT	_____
YEAR ORGANIZED	_____
REGISTERED VOTERS	_____
AREA (SQ. MILES)	_____
COURTHOUSE ELEVATION	_____
INCORPORATED CITIES	_____
<hr/>	
INCORPORATED TOWNS	_____
<hr/>	
POPULATION OF COUNTY	_____
FORM OF GOVERNMENT	_____
NUMBER OF EMPLOYEES (ELECTED)	_____
NUMBER OF EMPLOYEES (NON-ELECTED)	_____

Cities/Towns

CLASS OF CITY/TOWN	THIRD
COUNTY LOCATED IN	POWDER RIVER
YEAR ORGANIZED	1946
REGISTERED VOTERS	_____
AREA (SQ. MILES)	_____
POPULATION OF CITY/TOWN	485
FORM OF GOVERNMENT	MAYOR/COUNCIL
NUMBER OF EMPLOYEES (ELECTED)	_____
NUMBER OF EMPLOYEES (NON-ELECTED)	4
MILES OF STREETS AND ALLEYS	9.016
MUNICIPAL WATER	_____
NUMBER OF CONSUMERS	347
WATER RATE PER 1,000 GALLONS	2.13
SEWER RATES	32.00 BASE RATE INCLUDING FIRST 3000 GALLON AVERAGE/\$2.00 PER 1000 OVER 3000 GAL.

City/Town of Broadus
Organizational Chart



BUDGET DOCUMENT

A. General Fund

Fund #1000

Revenue by Source

**Expenditure Summary by
Function, Activity and Object**

1000 GENERAL

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	275	300
314140 Local Option Tax	15,936	15,000
Group:	16,211	15,300
320000 LICENSES AND PERMITS		
322010 Alcohol Beverage Licenses and Permits	30	1,300
323030 Animal Licenses	30	1,400
Group:		
330000 INTERGOVERNMENTAL REVENUES		
334000 State Grants		750
334121 DNRC Grants		750
335110 Live Card Game Table Permit	300	300
335120 Gambling Machine Permits	3,000	3,000
335230 STATE ENTITLEMENT SHARE	17,165	89,000
Group:	20,465	93,800
340000 Charges for Services		
341010 Miscellaneous Collections	104	300
Group:	104	300
370000 Investment and Royalty Earnings		
371010 Investment Earnings	384	300
Group:	384	300
Fund:	37,194	111,100
Grand Total:	37,194	111,100

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

1000 GENERAL

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government		1,920	1,920		1,920				1,920
410100 Legislative Services									
410100 Legislative Services					1,920				1,920
Subtotal:		1,920	1,920		1,920				1,920
410200 Executive Services									
410200 Executive Services		600	600		600				600
Subtotal:		600	600		600				600
410300 Judicial Services									
410363 Judicial Services		4,250	5,058		5,000	500			5,000
410364 Prosecution Services		500	60		4,557	60			0
Subtotal:		4,750	5,118		5,000	560			5,000
410500 Financial Services									
410510 Administration		41,000	41,650		60,195	26,500			86,695
Subtotal:		41,000	41,650		34,571	7,078			86,695
411100 Legal Services									
411110 Administration		500	500		60,195	26,500			86,695
Subtotal:		500	500		34,571	7,078			86,695
411200 Facilities Administration									
411200 Facilities Administration		7,300	7,718		22,500	500			22,500
Subtotal:		7,300	7,718		22,500	500			22,500
411800 Other General Gov't Services									
411830 Association Dues		2,000	2,000		8,500	7,718			8,500
Subtotal:		2,000	2,000		8,500	7,718			8,500
Group:		58,070	59,506		67,715	59,500			127,215
					41,649	17,856			

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
1000 GENERAL									
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		21,000	21,000			3,500			3,500
		Actual: 21,000				21,000			
Subtotal:		21,000	21,000			3,500			3,500
420400 Fire Protection & Control									
420400 Fire Protection & Control		5,300	5,208		140	2,360			2,500
		Actual: 5,300	5,208		607	4,601			
Subtotal:		5,300	5,208		140	2,360			2,500
420600 Civil Defense									
420600 Civil Defense		0							0
		Actual: 0							
Subtotal:		0							0
420700 Other Emergency Services									
420700 Other Emergency Services		0							0
		Actual: 0							
Subtotal:		0							0
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		26,300	26,208		140	5,860			6,000
		Actual: 26,300	26,208		607	25,601			
Subtotal:		26,300	26,208		140	5,860			6,000
430500 Water Utilities									
430510 Administration									
		0							0
		Actual: 0							
Subtotal:		0							0
431300 Central Shop Services									
431330 Equipment Maintenance		52,850	51,971		50,400	20,759			71,159
		Actual: 52,850	51,971		28,250	20,721		3,000	
Subtotal:		52,850	51,971		50,400	20,759		3,000	71,159
Group:		52,850	51,971		50,400	20,759		3,000	71,159
		Actual: 52,850	51,971		28,250	20,721		3,000	71,159

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

1000 GENERAL

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services	200	200				200			200
Subtotal:		200				200			200
Group:		200				200			200
460000 Culture and Recreation									
460400 Park & Recreation Services									
460430 Parks									
460433 Park Areas									
460452 Museums & Art Galleries									
Subtotal:		44,300	47,910		36,478	36,200		7,590	72,678
Group:		44,300	47,910		36,478	36,200		7,590	72,678
490000 Debt Service									
490500 Other Debt Service Payments									
490500 Other Debt Service Payments									
Subtotal:		45,300	48,769		36,478	37,200		7,590	73,678
Group:		45,300	48,769		36,478	37,200		7,590	73,678
510000 Miscellaneous									
510100 Special Assessments									
510100 Special Assessments									
Subtotal:		4,500	4,104			4,500			4,500
Group:		4,500	4,104			4,500			4,500
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating									
Subtotal:		2,400	2,400			2,400			0
Group:		2,400	2,400			2,400			0
Subtotal:		2,400	2,400			2,400			0
Group:		2,400	2,400			2,400			0

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

1000 GENERAL

Account

	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Budget:	189,620	192,958		154,733	128,019			282,752
Actual:		192,958		99,535	82,831		10,590	
Budget:	189,620	192,958		154,733	128,019		10,590	282,752
Actual:		192,958		99,535	82,831		10,590	

Grand Total:

BUDGET DOCUMENT

B. Special Revenue Funds

2000

Summary of Appropriation by Fund and Object

Revenue by Source

Expenditure Summary by Function and Activity

TOWN OF BROADUS
Summary of Appropriations by Fund and Object
For the Year: 2023 - 2024
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2190 COMP. INSURANCE						25,150
2400 S.I.D. LIGHT MAINTENANCE						18,000
2500 OTHER MAINTENANCE ASSESSMENT		29,900	19,319			49,219
2810 POLICE RESERVE TRAINING				21,500		1,500
2820 GAS APPORTIONMENT TAX		5,000		3,000		21,500
2821 GAS TAX - SPECIAL ROAD/STREET ALLOCATION						73,000
Total:		34,900	19,319	24,500		188,369

2190 COMP. INSURANCE

Account	Previous Year Actual	Final Budget
----- 310000 TAXES		
312000 P & I on Delinquent Taxes	57	50
314140 Local Option Tax	3,466	2,000
Group:	3,523	2,050
330000 INTERGOVERNMENTAL REVENUES		
335230 STATE ENTITLEMENT SHARE	4,013	4,000
Group:	4,013	4,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	15	15
Group:	15	15
Fund:	7,536	6,065

TOWN OF BROADUS
Fund Summary of Revenues by Source
For the Year: 2023 - 2024
For Funds 2000 - 2999

2370 EMPLOYER CONTRIB-P.E.R.S

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	8	50
314140 Local Option Tax	421	100
Group:	429	150
330000 INTERGOVERNMENTAL REVENUES		
335230 STATE ENTITLEMENT SHARE	414	0
Group:	414	0
370000 Investment and Royalty Earnings		
371010 Investment Earnings	12	0
Group:	12	0
Fund:	855	150

TOWN OF BROADUS
Fund Summary of Revenues by Source
For the Year: 2023 - 2024
For Funds 2000 - 2999

2400 S.I.D. LIGHT MAINTENANCE

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenue		
363010 Maintenance Assessments	66,144	15,000
363040 Penalty & Interest Special Assessments	69	65
Group:	66,213	15,065
370000 Investment and Royalty Earnings		
371010 Investment Earnings	200	185
Group:	200	185
Fund:	66,413	15,250

TOWN OF BROADUS
Fund Summary of Revenues by Source
For the Year: 2023 - 2024
For Funds 2000 - 2999

2500 OTHER MAINTENANCE ASSESSMENT

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenue		
363010 Maintenance Assessments	89,640	55,000
363040 Penalty & Interest Special Assessments	280	275
Group:	89,920	55,275
370000 Investment and Royalty Earnings		
371010 Investment Earnings	6	50
Group:	6	50
Fund:	89,926	55,325

TOWN OF BROADUS
Fund Summary of Revenues by Source
For the Year: 2023 - 2024
For Funds 2000 - 2999

2810 POLICE RESERVE TRAINING

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment		300
		300
370000 Investment and Royalty Earnings		
371010 Investment Earnings	12	20
	12	20
	12	320

TOWN OF BROADUS
Fund Summary of Revenues by Source
For the Year: 2023 - 2024
For Funds 2000 - 2999

2820 GAS APPORTIONMENT TAX

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335040 Gasoline Tax Apportionment	15,539	15,000
	15,539	15,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	30	30
	30	30
	15,569	15,030

2821 GAS TAX - SPECIAL ROAD/STREET ALLOCATION

Account	Previous Year Actual	Final Budget
----- 330000 INTERGOVERNMENTAL REVENUES		
335041 SPECIAL ROAD/STREET ALLOCATION	142,280	140,500
Group:	142,280	140,500
Fund:	142,280	140,500
Grand Total:	322,591	232,640

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

2190 COMP. INSURANCE

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
510000 Miscellaneous									
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		20,150	22,246			25,150			25,150
						22,245			
Subtotal:		20,150	22,246			25,150			25,150
Group:		20,150	22,246			25,150			25,150
						22,245			
Fund:		20,150	22,246			25,150			25,150
						22,245			

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

2370 EMPLOYER CONTRIB-P.E.R.S

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government		250	250			250			0
410300 Judicial Services		250	250			250			0
410361 Administration		2,000	2,000			2,000			0
Subtotal:									
410500 Financial Services		2,000	2,000			2,000			0
410510 Administration		2,250	2,250			2,250			0
Subtotal:									
Group:									
430000 Public Works		2,000	1,429			1,429			0
430200 Road & Street Services		2,000	1,429			1,429			0
430200 Road & Street Services		2,000	1,429			1,429			0
Subtotal:									
Group:									
431300 Central Shop Services		2,000	2,000			2,000			0
431300 Central Shop Services		2,000	2,000			2,000			0
Subtotal:									
Group:									
460000 Culture and Recreation		4,000	3,429			3,429			0
460400 Park & Recreation Services		1,500	1,500			1,500			0
460433 Park Areas		1,500	1,500			1,500			0
Subtotal:									
Group:									
Fund:		7,750	7,179			7,179			0

2400 S.I.D. LIGHT MAINTENANCE

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works		18,000	17,759			18,000			18,000
430200 Road & Street Services		18,000	17,759			18,000			18,000
430263 Street Lighting		18,000	17,759			18,000			18,000
Subtotal:									
Group:									
Fund:		18,000	17,759			18,000			18,000

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

2500 OTHER MAINTENANCE ASSESSMENT

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430240 Road & Street Maintenance		41,800	44,413		49,219				49,219
					44,413				
Subtotal:		41,800	44,413		49,219				49,219
Group:		41,800	44,413		49,219				49,219
					44,413				
Fund:		41,800	44,413		49,219				49,219
					44,413				

2810 POLICE RESERVE TRAINING

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government									
410300 Judicial Services									
410361 Administration									
Subtotal:		1,500	1,500	1,500		1,500			1,500
Group:		1,500	1,500	1,500		1,500			1,500
Fund:		1,500	1,500	1,500		1,500			1,500

2820 GAS APPORTIONMENT TAX

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430240 Road & Street Maintenance		20,000	20,000					21,500	21,500
	Budget:	20,000	20,000					21,500	21,500
	Actual:		20,000					20,000	20,000
Subtotal:	Budget:	20,000	20,000					21,500	21,500
Group:	Budget:	20,000	20,000					21,500	21,500
	Actual:		20,000					20,000	20,000
Fund:	Budget:	20,000	20,000					21,500	21,500
	Actual:		20,000					20,000	20,000

2821 GAS TAX - SPECIAL ROAD/STREET ALLOCATION

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		152,000	116,270		5,000	65,000		3,000	73,000
430240 Road & Street Maintenance		0			16,969	30,000		69,301	0
Subtotal:		152,000	116,270		5,000	65,000		3,000	73,000
430800 Solid Waste Services									
430830 Collection		0			16,969	30,000		69,301	0
Subtotal:		0							0
Group:		152,000	116,270		5,000	65,000		3,000	73,000
Fund:		152,000	116,270		5,000	65,000		3,000	73,000
					16,969	30,000		69,301	
					16,969	30,000		69,301	

TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

2991 ARPA

Account	Prev FTE	Prev Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works			0						0
430000 Public Works			0						0
430000 Public Works			0						0
Subtotal:			0						0
Group:			0						0
Fund:			0						0
Grand Total:		261,200	229,367		54,219	109,650		24,500	188,369
					68,561	71,505		89,301	

BUDGET DOCUMENT

C. Debt Service Funds

3000

BUDGET DOCUMENT

D. Capital Projects Funds

4000

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings	43	50
371010 Investment Earnings		
Group:	43	50
380000 Other Financing Sources		
383000 Interfund Operating Transfer		1,200
Group:	1,200	1,200
Total Revenues	43	1,250
Expenditures		
410000 General Government		
410510 Administration	4,500	4,500
900 Capital Outlay	4,500	4,500
Account:	4,500	4,500
Group:	4,500	4,500
Total Expenditures	4,500	4,500

4003 CIP #3

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings	36	30
371010 Investment Earnings		
380000 Other Financing Sources	36	30
383000 Interfund Operating Transfer		1,200
Group:		1,200
Total Revenues	36	1,230
Expenditures		
430000 Public Works		
430200 Road & Street Services	3,500	3,500
900 Capital Outlay	3,500	3,500
Account:		
Group:	3,500	3,500
Total Expenditures	3,500	3,500

BUDGET DOCUMENT

E. Enterprise Funds

5000

5210 WATER

Account	Previous Year Actual	Final Budget
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Revenues

340000 Charges for Services		
341010 Miscellaneous Collections	500	
343021 Metered Water Sales	98,639	95,000
343023 Bulk and Irrigation Water Sales	2,167	2,250
343026 Water Installation Charges	5	200
Group:	100,811	97,950
370000 Investment and Royalty Earnings		
371010 Investment Earnings	1,347	1,300
Group:	1,347	1,300
380000 Other Financing Sources		
383000 Interfund Operating Transfer		1,200
Group:		1,200

Total Revenues 102,158 100,450

Expenses

430510 Administration		
100 Personal Services	26,949	79,300
110 Salaries and Wages		28,000
141 Unemployment Insurance	16	150
143 F.I.C.A.	324	2,500
144 P.E.R.S.	383	3,000
150 Health, Dental, Vision		10,800
154 Group Life Insurance	95	600
155 AD&D	2	50
200 Supplies	1,930	2,000
231 Gas, Oil, Diesel Fuel,		5,000
300 Purchased Services	3,500	4,000
353 Accounting and Auditing		22,000
Account:	33,199	157,400
430530 Source of Supply & Pumping		
100 Personal Services	30,532	32,000
200 Supplies	4,000	4,000
231 Gas, Oil, Diesel Fuel,		5,000
300 Purchased Services	500	1,500
340 Utility Services	12,183	12,500
360 Repair & Maintenance	7,906	8,000
Account:	55,121	63,000
430540 Purification and Treatment		
100 Personal Services	34,243	35,000

5210 WATER

Account	Previous Year Actual	Final Budget
141 Unemployment Insurance		100
143 F.I.C.A.		1,500
144 P.E.R.S.		5,000
150 Health, Dental, Vision		5,000
154 Group Life Insurance		100
155 AD&D		100
200 Supplies	7,392	7,800
300 Purchased Services	1,000	2,000
340 Utility Services	1,277	2,000
360 Repair & Maintenance	2,000	2,000
Account:	45,912	60,600
430550 Transmission & Distribution		
100 Personal Services	51,300	32,300
200 Supplies	9,913	10,000
300 Purchased Services	4,216	4,500
340 Utility Services		1,000
360 Repair & Maintenance	29,000	29,000
Account:	94,429	76,800
Group:	228,661	357,800
Total Expenses	228,661	357,800
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

5310 SEWER

-----	Account	-----	Previous Year	Final
-----		-----	Actual	Budget
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Revenues

330000 INTERGOVERNMENTAL REVENUES				
331000 Federal Grants		59,006		
340000 Charges for Services	Group:	59,006		
343021 Metered Water Sales		3,166	3,150	
343031 Sewer Service Charges		74,196	73,000	
343034 Treatment Facilities Fees		300	300	
343036 Miscellaneous Sewer Revenue		3,222	3,000	
370000 Investment and Royalty Earnings	Group:	80,884	79,450	
371010 Investment Earnings		148	150	
	Group:	148	150	

Total Revenues 140,038 79,600

Expenses

430610 Administration		23,217	29,000
100 Personal Services			1,500
110 Salaries and Wages		23	2,000
141 Unemployment Insurance		545	2,000
143 F.I.C.A.		636	5,000
144 P.E.R.S.			1,500
150 Health, Dental, Vision		6	1,500
154 Group Life Insurance		4	1,500
155 AD&D			850
200 Supplies		757	1,500
300 Purchased Services		946	22,000
353 Accounting and Auditing			66,850
	Account:	26,134	15,700
430630 Collection & Transmission			5,960
100 Personal Services		15,700	1,000
200 Supplies		5,960	18,750
300 Purchased Services		1,000	41,410
360 Repair & Maintenance		4,381	20,700
	Account:	27,041	1,500
430640 Treatment and Disposal			2,000
100 Personal Services		19,142	
141 Unemployment Insurance		15	
143 F.I.C.A.		325	

5310 SEWER

Account	Previous Year Actual	Final Budget
144 P.E.R.S.	388	2,000
150 Health, Dental, Vision		5,000
154 Group Life Insurance	55	1,500
155 AD&D	2	1,500
200 Supplies	7,771	8,000
340 Utility Services	2,791	2,800
360 Repair & Maintenance	7,996	8,000
Account:	38,485	53,000
Group:	91,660	161,260

490100 General Obligation Bonds
930 Improvements Other than

Account:	26,000	26,000
Group:	26,000	26,000

Total Expenses

Total Expenses	117,660	187,260
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510400 Non-Cash Expenses
830 Depreciation - Retained Earnings
840 Depreciation - Contributed Capital
239000 Compensated Absences

Total Non-Cash Expenses

Other Cash Uses

211000 Due to Other Funds

Additions to Restricted Accounts

102210 Sinking/Interest
102240 Replacement/Depreciation
102230 Surplus
102220 Reserve

Total Other Cash Uses

Total Expenses and Other Cash Uses

5410 SOLID WASTE

-----	Account	-----	Previous Year Actual	Final Budget
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Revenues

340000	Charges for Services			
343021	Metered Water Sales	1,052	1,000	
343041	Garbage Collection Charges	27,615	26,000	
	Group:	28,667	27,000	
370000	Investment and Royalty Earnings			
371010	Investment Earnings	25	200	
	Group:	25	200	

Total Revenues

28,692 27,200

Expenses

430810	Administration			
100	Personal Services	19,688	8,050	
110	Salaries and Wages		21	
141	Unemployment Insurance	13	628	
143	F.I.C.A.	285	759	
144	P.E.R.S.	363		
150	Health, Dental, Vision	1,003	1,218	
154	Group Life Insurance	55	110	
155	AD&D	2	4	
200	Supplies	583		
300	Purchased Services	800		
353	Accounting and Auditing			
	Account:	22,792	9,001	
430830	Collection		19,791	
100	Personal Services	15,246		
200	Supplies	4,500		
231	Gas, Oil, Diesel Fuel,		11,200	
300	Purchased Services	1,500		
360	Repair & Maintenance	4,000		
	Account:	25,246	11,200	
	Group:	48,038	30,991	

5410 SOLID WASTE

Account	Previous Year Actual	Final Budget
490500 Other Debt Service Payments		
940 Machinery & Equipment	24,976	25,000
Account:	24,976	25,000
Group:	24,976	25,000
Total Expenses	73,014	55,991
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

BUDGET DOCUMENT

F. Internal Service Funds

6000

BUDGET DOCUMENT

G. TRUST AND AGENCY FUNDS

7000

7120 FIRE RELIEF ASSOCIATION

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		500
335050 Insurance Premium Apportionment		500
Group:		500
Total Revenues		500
Expenditures		
420000 Public Safety	289	2,212
420400 Fire Protection & Control	289	2,212
300 Purchased Services		
Account:		
Group:	289	2,212
Total Expenditures	289	2,212

BUDGET DOCUMENT

H. Permanent Funds

8000

