



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;

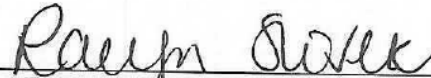
AND WHEREAS, there were heard or filed no protest against the budget submitted;

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.



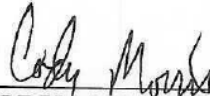
CHADWICK GATLIN, MAYOR



RAEVYN SLOVEK, COUNCILPERSON



WANDA SMITH, COUNCILPERSON



CODY MORRIS, COUNCILPERSON



LORI TURNBOUGH, COUNCILPERSON

ATTEST:



JOSIE MORRIS, CLERK/TREASURER



COPY

MONTANA
Form AB-72T
Rev. 6-23

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

1. 2023 Total Market Value ¹	\$	34,523,204
2. 2023 Total Taxable Value ²	\$	538,017
3. 2023 Taxable Value of Newly Taxable Property	\$	7,275
4. 2023 Taxable Value less Incremental Taxable Value ³	\$	538,017
5. 2023 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-
6. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Vicky Dauterman

Date 8/2/2023

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

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.

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, 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</u> assessed in the prior year (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</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		\$ 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 2015-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (16) 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 not cumulative - 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

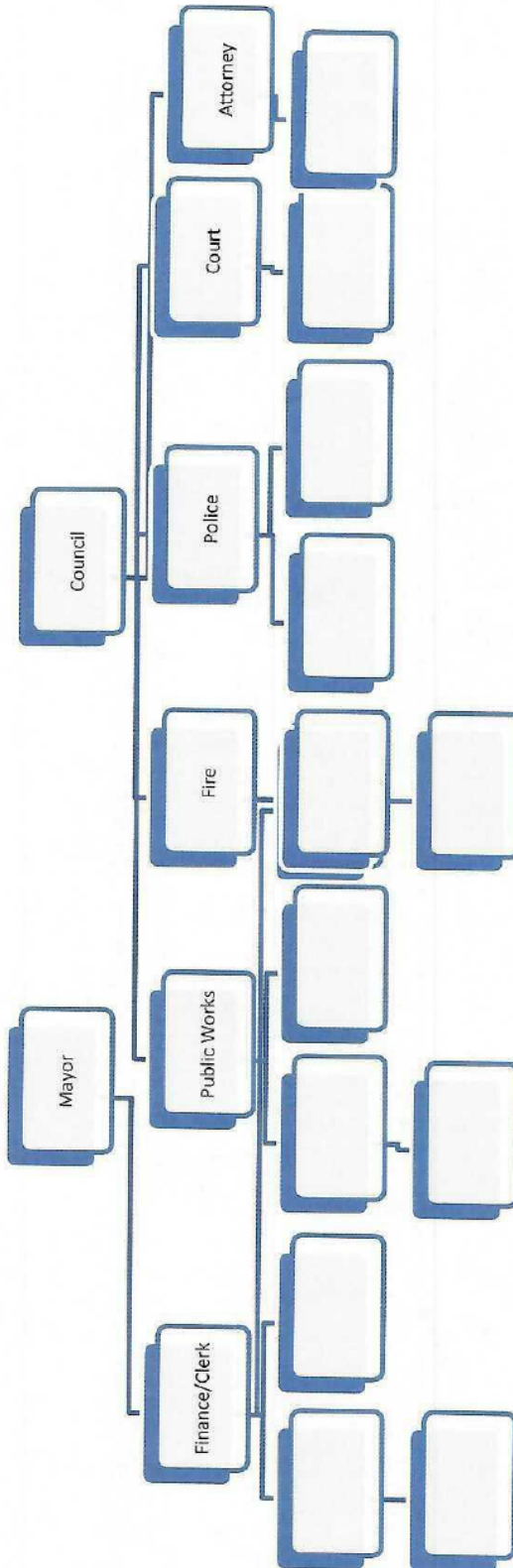
Counties

CLASS OF COUNTY	_____
COUNTY SEAT	_____
YEAR ORGANIZED	_____
REGISTERED VOTERS	_____
AREA (SQ. MILES)	_____
COURTHOUSE ELEVATION	_____
INCORPORATED CITIES	_____
INCORPORATED TOWNS	_____
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.

Organizational Chart



BUDGET DOCUMENT

A. General Fund

Fund #1000

Revenue by Source

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

09/18/23
14:37:05

TOWN OF BROADUS
Fund Summary of Revenues by Source
For the Year: 2023 - 2024
For Funds 1000 - 1000

Page: 1 of 1
Report ID: A110

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		1,300
323030 Animal Licenses	30	100
Group:	30	1,400
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

09/18/23
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TOWN OF BROADUS
Expenditure by Activity and Object
For the Year: 2023 - 2024

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1000 GENERAL

Account	Prev FTE	Previous Budget	Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government									
410100 Legislative Services									
410100 Legislative Services		1,920	1,920		1,920				1,920
					1,920				1,920
Subtotal:		1,920	1,920		1,920				1,920
410200 Executive Services									
410200 Executive Services		600	600		600				600
					600				600
Subtotal:		600	600		600				600
410300 Judicial Services									
410363 Judicial Services		4,250			5,000				5,000
					4,557	500			5,057
410364 Prosecution Services		500							0
					60	60			120
Subtotal:		4,750			5,000	560			5,560
410500 Financial Services									
410510 Administration		41,000			60,195	26,500			86,695
					34,571	7,078			41,649
Subtotal:		41,000			60,195	26,500			86,695
411100 Legal Services									
411110 Administration		500			22,500	500			23,000
					500				1,000
Subtotal:		500			22,500	500			23,500
411200 Facilities Administration									
411200 Facilities Administration		7,300			8,500	7,718			16,218
					7,718				15,436
Subtotal:		7,300			8,500	7,718			16,218
411800 Other General Gov't Services									
411830 Association Dues		2,000			2,000	2,000			4,000
					2,000				2,000
Subtotal:		2,000			2,000	2,000			4,000
Group:		58,070			67,715	59,500			127,215
					41,649	17,856			59,505

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

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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
420000 Public Safety									
420100 Law Enforcement Services		21,000	21,000			3,500			3,500
420100 Law Enforcement Services						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
420400 Fire Protection & Control					607	4,601			
Subtotal:		5,300	5,208		140	2,360			2,500
420600 Civil Defense									
420600 Civil Defense		0			140	2,360			2,500
420600 Civil Defense					607	4,601			
Subtotal:		0							0
420700 Other Emergency Services									
420700 Other Emergency Services		0							0
420700 Other Emergency Services									0
Subtotal:		0							0
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		26,300	26,208		140	5,860			6,000
430200 Road & Street Services					607	25,601			
Subtotal:		26,300	26,208		140	5,860			6,000
430500 Water Utilities									
430510 Administration									
430510 Administration		0							0
430510 Administration									0
Subtotal:		0							0
431300 Central Shop Services									
431330 Equipment Maintenance		52,850	51,971		50,400	20,759			71,159
431330 Equipment Maintenance					28,250	20,721		3,000	
Subtotal:		52,850	51,971		50,400	20,759			71,159
Group:		52,850	51,971		50,400	20,721		3,000	71,159
Group:			51,971		50,400	20,759		3,000	71,159

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

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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	Budget:	200							200
	Actual:								
Subtotal:	Budget:	200							200
Group:	Actual:								200
	Budget:	200							200
	Actual:								
460000 Culture and Recreation									
460400 Park & Recreation Services									
460430 Parks	Budget:	0							0
	Actual:								
460433 Park Areas	Budget:	44,300			36,478	36,200			72,678
	Actual:				29,029	11,290			
460452 Museums & Art Galleries	Budget:	1,000	47,910			1,000	7,590		1,000
	Actual:		859			859			
Subtotal:	Budget:	45,300			36,478	37,200			73,678
Group:	Actual:		48,769		29,029	12,149	7,590		
	Budget:	45,300			36,478	37,200			73,678
	Actual:		48,769		29,029	12,149	7,590		
490000 Debt Service									
490500 Other Debt Service Payments	Budget:	0							0
490500 Other Debt Service Payments	Actual:								
Subtotal:	Budget:	0							0
Group:	Actual:								0
	Budget:	0							0
	Actual:								
510000 Miscellaneous									
510100 Special Assessments									
510100 Special Assessments	Budget:	4,500				4,500			4,500
	Actual:		4,104			4,104			
Subtotal:	Budget:	4,500				4,500			4,500
Group:	Actual:		4,104			4,104			
	Budget:	4,500				4,500			4,500
	Actual:		4,104			4,104			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:	2,400				2,400			0
	Actual:		2,400						
Subtotal:	Budget:	2,400							0
Group:	Actual:		2,400			2,400			
	Budget:	2,400				2,400			0
	Actual:		2,400			2,400			

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

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1000 GENERAL

Account

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

Fund:

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

09/18/23
14:38:05

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

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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		34,900	19,319	24,500		73,000
Total:						188,369

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

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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
Group:		15
Fund:	7,536	6,065

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

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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

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

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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

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14:38:25

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

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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

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14:38:25

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

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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

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

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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
Fund:	15,569	15,030

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

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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

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

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2190 COMP. INSURANCE

Account

510000 Miscellaneous
510300 Other Unallocated Costs
510300 Other Unallocated Costs

Subtotal:

Group:

Fund:

	Prev FTE	Previous Budget	Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Budget:		20,150				25,150			25,150
Actual:			22,246			22,245			
Budget:		20,150				25,150			25,150
Actual:			22,246			22,245			
Budget:		20,150				25,150			25,150
Actual:			22,246			22,245			
Budget:		20,150				25,150			25,150
Actual:			22,246			22,245			

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

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2370 EMPLOYER CONTRIB-P.E.R.S

Account	Prev FTE	Previous 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									
410361 Administration									
Subtotal:		250	250			250			0
410500 Financial Services									
410510 Administration		2,000	2,000			2,000			0
Subtotal:		2,000	2,000			2,000			0
Group:		2,250	2,250			2,250			0
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		2,000	1,429			1,429			0
Subtotal:		2,000	1,429			1,429			0
431300 Central Shop Services									
431300 Central Shop Services		2,000	2,000			2,000			0
Subtotal:		2,000	2,000			2,000			0
Group:		4,000	3,429			3,429			0
460000 Culture and Recreation									
460400 Park & Recreation Services									
460433 Park Areas		1,500	1,500			1,500			0
Subtotal:		1,500	1,500			1,500			0
Group:		1,500	1,500			1,500			0
Fund:		7,750	7,179			7,179			0

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

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2400 S.I.D. LIGHT MAINTENANCE

Account	FTE	Budget	Actual	FTE	Operating & Maintenance	P&I	Capital Outlay	Final Budget
430000 Public Works								
430200 Road & Street Services								
430263 Street Lighting		18,000	17,759		18,000			18,000
					17,759			
Subtotal:		18,000	17,759		18,000			18,000
Group:		18,000	17,759		18,000			18,000
					17,759			
Fund:		18,000	17,759		18,000			18,000
					17,759			

2500 OTHER MAINTENANCE ASSESSMENT

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

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

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2810 POLICE RESERVE TRAINING

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

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

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2991 ARPA

Account

430000 Public Works
430000 Public Works

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

Subtotal:

Group:

Fund:

Grand Total:

BUDGET DOCUMENT

C. Debt Service Funds

3000

BUDGET DOCUMENT

D. Capital Projects Funds

4000

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4002 CIP #2

TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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

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4003 CIP #3

TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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

BUDGET DOCUMENT

E. Enterprise Funds

5000

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TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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5210 WATER

Account	Previous Year Actual	Final Budget
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

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TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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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		

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TOWN OF BROADUS
Fund Budget Summary
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5310 SEWER

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

Revenues

330000 INTERGOVERNMENTAL REVENUES		
331000 Federal Grants	59,006	
340000 Charges for Services	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	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	850
155 AD&D	757	1,500
200 Supplies	946	22,000
300 Purchased Services		66,850
353 Accounting and Auditing	26,134	15,700
430630 Collection & Transmission	15,700	5,960
100 Personal Services	5,960	1,000
200 Supplies	1,000	18,750
300 Purchased Services	4,381	41,410
360 Repair & Maintenance	27,041	20,700
430640 Treatment and Disposal	19,142	1,500
100 Personal Services	15	2,000
141 Unemployment Insurance		
143 F.I.C.A.	325	

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TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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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

117,660	187,260
---------	---------

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

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TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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5410 SOLID WASTE

Account	Previous Year Actual	Final Budget
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	1,218
150 Health, Dental, Vision	1,003	110
154 Group Life Insurance	55	4
155 AD&D	2	
200 Supplies	583	
300 Purchased Services	800	
353 Accounting and Auditing		
Account:	22,792	9,001
430830 Collection		
100 Personal Services	15,246	19,791
200 Supplies	4,500	
231 Gas, Oil, Diesel Fuel,		
300 Purchased Services	1,500	11,200
360 Repair & Maintenance	4,000	
Account:	25,246	11,200
Group:	48,038	30,991

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TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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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

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TOWN OF BROADUS
Fund Budget Summary
For the Year: 2023 - 2024

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7120 FIRE RELIEF ASSOCIATION

Account	Previous Year Actual	Final Budget
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Revenues

330000 INTERGOVERNMENTAL REVENUES		500
335050 Insurance Premium Apportionment		500

Group:

Total Revenues		500
----------------	--	-----

Expenditures

420000 Public Safety		
420400 Fire Protection & Control	289	2,212
300 Purchased Services	289	2,212

Account:

Group:	289	2,212
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Total Expenditures	289	2,212
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BUDGET DOCUMENT

H. Permanent Funds

8000

Town of Broadus

	538,017
	538

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*Column (3) Total Requirements must equal Column (8) Total Resources

*If negative, appropriations exceed the revenues

*if other than zero budget is not balanced

(a) a county's fund may not exceed one-third (33%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year; and

(b) a city's or town's fund may not exceed one-half (50%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year.

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Page No.

*Total Revenues compared to Total Appropriations:	(93,206)	*if negative appropriations exceed revenues
Total Requirements compared to Total Resources	(15,210)	*if other than zero budget is not balanced