



**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, 2023**

**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**  
**TABLE OF CONTENTS**

Budget Certification.....	1
Approved Budget Resolution .....	1a
Department of Revenue Taxable Valuation Form.....	1b
General Statistical Information.....	2
Elected Officials.....	3
Schedule of Personnel Levels:	
County.....	4
City/Town.....	5
Local Government Budget Calendar.....	6
Organizational Charts:	
County.....	7
City/Town.....	8
Taxable Valuation/Mill Levy 10-year History and Analysis.....	9
Determination of Mill Levy Determination Form for Current Fiscal Year.....	10a
Determination of Permissive Levy for Group Benefits.....	10b
Budget Message.....	11
General Funds (1000).....	13
Summary of Revenues by Source .....	14-16
Summary of Expenditures by Function/Activity.....	17-20
District Court Supplemental Schedule.....	21
Debt Obligations – Supplemental Schedule.....	22
Special Revenue Funds (2000).....	23
Summary of Appropriations by Fund and Object.....	24
Road Fund (2110) – Revenues by Source/Expenditures by Function.....	25-26
Bridge Fund (2130) – Revenues by Source/Expenditures by Function.....	27-28
District Court Fund (2180) – Revenues by Source/Expenditures by Function.....	29-30
Other Levied Funds – Revenues by Source/Expenditures by Function.....	31
Special Assessment Funds – Revenues by Source/Expenditures by Function.....	32
Non Levied Funds – Revenues by Source/Expenditures by Function.....	33
Debt Obligations Supplemental Schedule.....	34
Debt Service Funds (3000).....	35
Debt Service Budget Summary.....	36
Capital Projects Funds (4000).....	37
Capital Projects Budget Summary.....	38
Enterprise Funds (5000).....	39
Hospital/Nursing Home – Budget Summary.....	40
Water Operating – Budget Summary.....	41

Sewer Operating – Budget Summary.....	42
Solid Waste – Budget Summary.....	43
Other Enterprise – Budget Summary.....	44
Capital Expenditures Supplement-Detail (Water and Sewer).....	45
Capital Expenditures Supplement-Detail (Other than Water and Sewer).....	46
Internal Service Funds (6000).....	47
Internal Service Fund Budget Summary.....	48
Private Purpose Trust Funds (7000).....	49
Private Purpose Trust Funds - Revenues by Source/Expenditures by Function .....	50
Permanent Funds (8000).....	51
Permanent Funds - Revenues by Source/Expenditures by Function.....	52

**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT  
TABLE OF CONTENTS - Cont.**

County/City/Town Tax Levy Requirements Schedule-Non Voted Levies.....	53
County/City/Town Tax Levy Requirements Schedule – Voted Levies.....	54
County/City/Town Non-Levied Funds-Summary Schedule.....	55
County/City/Town Taxable Valuation Schedule.....	56

## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 20\_\_, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on \_\_\_\_\_, 20\_\_; 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 9-6-2022  
Mayor

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Manager

**Town of Broadus**

**OR**

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Board Chairman

**County of** \_\_\_\_\_

RESOLUTION NO: 2022-02

WHEREAS, the Town of Broadus has submitted the 2022-2023 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 156.04 Mills for the levied funds; plus, the non-levied and the special assessments funds budgets approved.

DATED AND ENACTED 6th DAY OF September 2022.

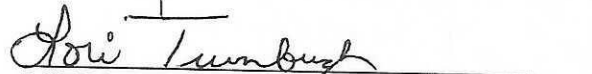
  
CHADWICK GATLIN, MAYOR

  
RAEVYN SLOVEK, COUNCILPERSON



  
WANDA SMITH, COUNCILPERSON

  
CODY MORRIS, COUNCILPERSON

  
LORI TURNBOUGH, COUNCILPERSON

ATTEST:  
  
PEGGY FRUTT, CLERK/TREASURER





**2022 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](http://property.mt.gov/cov)

1. 2022 Total Market Value <sup>1</sup> .....	\$	31,472,021
2. 2022 Total Taxable Value <sup>2</sup> .....	\$	490,697
3. 2022 Taxable Value of Newly Taxable Property.....	\$	12,299
4. 2022 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	490,697
5. 2022 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-
6. TIF Districts		

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Lisa Rieger

Date 7/28/2022

<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**

2022 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	\$	8,082
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, 09/08/2022, 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, 09/12/2022, 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 Funds/or \_\_\_\_\_ Fund

FYE June 30, 2023

Entity Name: \_\_\_\_\_

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)	\$ 73,560	\$ 73,560
(2)	Add: Current year inflation adjustment @ 1.77%		\$ 1,302
(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)		\$ -
(3.5)	Subtract: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) *New for FY2023 (enter as negative)	\$ (215)	\$ (215)
(4)	Adjusted ad valorem tax revenue		\$ 74,647
= (1) + (2) + (3)			
<b>ENTERING TAXABLE VALUES</b>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 490,697	\$ 490,697
(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)		\$ 490,697
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (12,299)	\$ (12,299)
(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		\$ 478.398
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		156.04
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 76,568
= (7) x (11)			
<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>			
(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		156.04
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 76,568
= (7) x (14)			
<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>			
(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.)	156.04	156.04
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 76,568
= (7) x (16)			
<b>RECAPITULATION OF ACTUAL:</b>			
(18)	Ad valorem tax revenue actually assessed		\$ 74,649
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,919
(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		\$ 76,568
= (18) + (19) + (20)			
(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.)		0.00
= (14) - (16)			



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 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.
2013 - 2014					
2014 - 2015		#DIV/0!			
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

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)
2013 - 2014	303,637		196.49		
2014 - 2015	311,179	2.48%	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
2018 - 2019	483,745	2.69%	143.53		143.53
2019 - 2020	491,767	1.66%	142.40		142.40
2020 - 2021	499,914	1.66%	145.04		145.04
2021 - 2022	483,024	-3.38%	152.29		152.29
2022 - 2023	490,697	1.59%	156.04		156.04

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
-------------	------------------------

**GENERAL STATISTICAL INFORMATION  
PLEASE COMPLETE APPLICABLE SECTION**

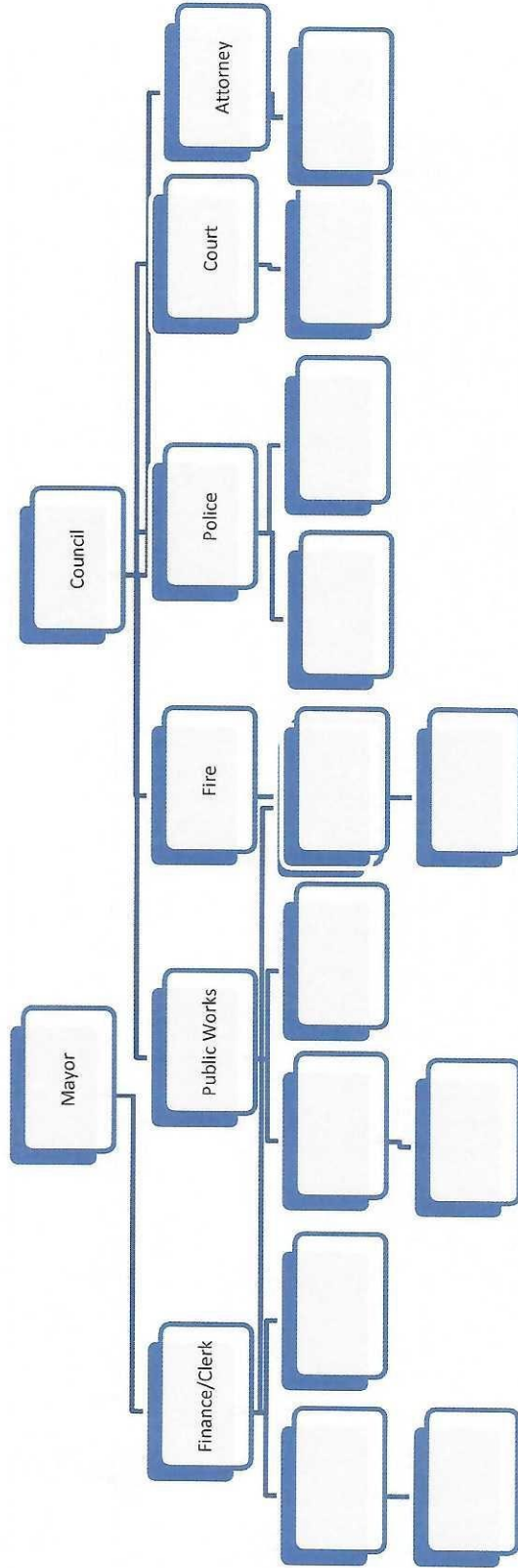
**Counties**

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)	4.3
MILES OF STREETS AND ALLEYS	9.016
MUNICIPAL WATER	_____
NUMBER OF CONSUMERS	334
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 GALLONS

City/Town of Broadus  
Organizational Chart



**BUDGET DOCUMENT**

A. GENERAL FUND

(1000)

Revenue by Source

Expenditure Summary by Function, Activity and Object



09/06/22  
14:12:02

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
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	319	300
314140 Local Option Tax	15,314	17,000
Group:	15,633	17,300
320000 LICENSES AND PERMITS		
322010 Alcohol Beverage Licenses and Permits	900	1,300
323030 Animal Licenses	55	100
Group:	955	1,400
330000 INTERGOVERNMENTAL REVENUES		
334000 State Grants		750
334121 DNRC Grants		750
335120 Gambling Machine Permits	3,325	4,000
335230 STATE ENTITLEMENT SHARE	73,917	68,657
Group:	77,242	74,157
340000 Charges for Services		
341010 Miscellaneous Collections	2,887	2,500
Group:	2,887	2,500
370000 Investment and Royalty Earnings		
371010 Investment Earnings	41	200
Group:	41	200
Fund:	96,758	95,557
Grand Total:	96,758	95,557

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

1000 GENERAL

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
410000 General Government								
410100 Legislative Services								
410100 Legislative Services	Budget: _____	1,920	_____	_____	1,920			1,920
	Actual: _____		1,920		1,920			
Subtotal:	Budget: _____	1,920	_____	_____	1,920			1,920
	Actual: _____		1,920		1,920			
410200 Executive Services								
410200 Executive Services	Budget: _____	600	_____	_____	600			600
	Actual: _____		600		600			
Subtotal:	Budget: _____	600	_____	_____	600			600
	Actual: _____		600		600			
410300 Judicial Services								
410363 Judicial Services	Budget: _____	3,800	_____	_____	3,750	500		4,250
	Actual: _____		3,631		3,278	353		
410364 Prosecution Services	Budget: _____	0	_____	_____		500		500
	Actual: _____							
Subtotal:	Budget: _____	3,800	_____	_____	3,750	1,000		4,750
	Actual: _____		3,631		3,278	353		
410500 Financial Services								
410510 Administration	Budget: _____	32,025	_____	_____	34,500	6,500		41,000
	Actual: _____		33,587		28,457	5,130		
Subtotal:	Budget: _____	32,025	_____	_____	34,500	6,500		41,000
	Actual: _____		33,587		28,457	5,130		
410600 Elections								
410600 Elections	Budget: _____	0	_____	_____				0
	Actual: _____							
Subtotal:	Budget: _____	0	_____	_____				0
	Actual: _____							
411000 Planning & Research Services								
411000 Planning & Research Services	Budget: _____	0	_____	_____				0
	Actual: _____							
Subtotal:	Budget: _____	0	_____	_____				0
	Actual: _____							
411100 Legal Services								
411110 Administration	Budget: _____	0	_____	_____		500		500
	Actual: _____							
Subtotal:	Budget: _____	0	_____	_____		500		500
	Actual: _____							
411200 Facilities Administration								
411200 Facilities Administration	Budget: _____	7,300	_____	_____		7,300		7,300
	Actual: _____		5,846			5,846		
Subtotal:	Budget: _____	7,300	_____	_____		7,300		7,300
	Actual: _____		5,846			5,846		

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

1000 GENERAL

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
411800 Other General Gov't Services								
411830 Association Dues		1,200				2,000		2,000
			1,619			1,619		
Subtotal:		1,200				2,000		2,000
			1,619			1,619		
Group:		46,845			40,770	17,300		58,070
			47,203		34,255	12,948		
420000 Public Safety								
420100 Law Enforcement Services								
420100 Law Enforcement Services		21,000				21,000		21,000
			19,250			19,250		
Subtotal:		21,000				21,000		21,000
			19,250			19,250		
420400 Fire Protection & Control								
420400 Fire Protection & Control		4,300			800	4,500		5,300
			4,219		673	3,545		
Subtotal:		4,300			800	4,500		5,300
			4,219		673	3,545		
420500 Protective Inspections								
420540 Land Use Inspection		0						0
Subtotal:		0						0
420600 Civil Defense								
420600 Civil Defense		0						0
Subtotal:		0						0
420700 Other Emergency Services								
420700 Other Emergency Services		0						0
Subtotal:		0						0
Group:		25,300			800	25,500		26,300
			23,469		673	22,795		
430000 Public Works								
430200 Road & Street Services								
430200 Road & Street Services		0						0
Subtotal:		0						0
430500 Water Utilities								
430550 Transmission & Distribution		0						0

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

1000 GENERAL

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
Subtotal:			0					0
430600 Sewer Utilities								
430640 Treatment and Disposal			0					0
Subtotal:			0					0
431300 Central Shop Services								
431300 Central Shop Services			0					0
431330 Equipment Maintenance		54,800			28,250	21,600	3,000	52,850
Subtotal:		54,800	15,200		137	8,713	6,350	52,850
Group:		54,800	15,200		137	8,713	6,350	52,850
440000 Public Health								
440600 Animal Control Services								
440600 Animal Control Services		50				200		200
Subtotal:		50	115			115		200
Group:		50	115			115		200
460000 Culture and Recreation								
460400 Park & Recreation Services								
460430 Parks		0						0
460433 Park Areas		25,800	9,859		25,500	11,200	7,600	44,300
460452 Museums & Art Galleries		800			3,725	6,133	1,000	1,000
Subtotal:		26,600	10,716		25,500	12,200	7,600	45,300
Group:		26,600	10,716		25,500	12,200	7,600	45,300
490000 Debt Service								
490500 Other Debt Service Payments								
490500 Other Debt Service Payments		7,000						0
Subtotal:		7,000						0
Group:		7,000						0



TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

1000 GENERAL

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
510000 Miscellaneous								
510100 Special Assessments								
510100 Special Assessments		Budget: _____	4,500	_____			4,500	4,500
		Actual: _____		4,145			4,145	
Subtotal:		Budget: _____	4,500	_____			4,500	4,500
		Actual: _____		4,145			4,145	
Group:		Budget: _____	4,500	_____			4,500	4,500
		Actual: _____		4,145			4,145	
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating		Budget: _____	2,400	_____			2,400	2,400
		Actual: _____						
Subtotal:		Budget: _____	2,400	_____			2,400	2,400
		Actual: _____						
Group:		Budget: _____	2,400	_____			2,400	2,400
		Actual: _____						
Fund:		Budget: _____	167,495	_____	95,320	83,700	10,600	189,620
		Actual: _____		100,848	38,792	55,706	6,350	
Grand Total:		Budget: _____	167,495	_____	95,320	83,700	10,600	189,620
		Actual: _____		100,848	38,792	55,706	6,350	

**BUDGET DOCUMENT**

B. SPECIAL REVENUE FUNDS

(2000)

Summary of Appropriation by Fund and Object

Revenue by Source

Expenditure Summary by Function and Activity

09/06/22  
14:12:06

TOWN OF BROADUS  
Summary of Appropriations by Fund and Object  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 1 of 1  
Report ID: A120

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2190 COMP. INSURANCE						20,150
2370 EMPLOYER CONTRIB-P.E.R.S			7,750			7,750
2400 S.I.D. LIGHT MAINTENANCE						18,000
2500 OTHER MAINTENANCE ASSESSMENT		41,800				41,800
2810 POLICE RESERVE TRAINING						1,500
2820 GAS APPORTIONMENT TAX				20,000		20,000
2821 GAS TAX - SPECIAL ROAD/STREET ALLOCATION		35,000		87,000		152,000
Total:		76,800	7,750	107,000		261,200

09/06/22  
14:12:07

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 1 of 7  
Report ID: A110

2190 COMP. INSURANCE

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	38	50
314140 Local Option Tax	1,837	2,300
Group:	1,875	2,350
330000 INTERGOVERNMENTAL REVENUES		
335230 STATE ENTITLEMENT SHARE	7,155	16,051
Group:	7,155	16,051
370000 Investment and Royalty Earnings		
371010 Investment Earnings		15
Group:		15
Fund:	9,030	18,416



09/06/22  
14:12:07

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 2 of 7  
Report ID: A110

2370 EMPLOYER CONTRIB-P.E.R.S

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	13	15
314140 Local Option Tax	612	800
Group:	625	815
330000 INTERGOVERNMENTAL REVENUES		
335230 STATE ENTITLEMENT SHARE	2,752	1,660
Group:	2,752	1,660
370000 Investment and Royalty Earnings		
371010 Investment Earnings	3	50
Group:	3	50
Fund:	3,380	2,525

09/06/22  
14:12:07

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 3 of 7  
Report ID: A110

2400 S.I.D. LIGHT MAINTENANCE

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenue		
363010 Maintenance Assessments	16,257	11,000
363040 Penalty & Interest Special Assessments	74	100
Group:	16,331	11,100
370000 Investment and Royalty Earnings		
371010 Investment Earnings	26	100
Group:	26	100
Fund:	16,357	11,200

09/06/22  
14:12:07

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 4 of 7  
Report ID: A110

2500 OTHER MAINTENANCE ASSESSMENT

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenue		
363010 Maintenance Assessments	56,272	56,500
363040 Penalty & Interest Special Assessments	258	275
Group:	56,530	56,775
370000 Investment and Royalty Earnings		
371010 Investment Earnings	6	100
Group:	6	100
Fund:	56,536	56,875

09/06/22  
14:12:07

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 5 of 7  
Report ID: A110

2810 POLICE RESERVE TRAINING

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment	724	800
Group:	724	800
370000 Investment and Royalty Earnings		
371010 Investment Earnings	3	20
Group:	3	20
Fund:	727	820

09/06/22  
14:12:07

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 6 of 7  
Report ID: A110

2820 GAS APPORTIONMENT TAX

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335040 Gasoline Tax Apportionment	14,598	15,538
Group:	14,598	15,538
370000 Investment and Royalty Earnings		
371010 Investment Earnings	18	30
Group:	18	30
Fund:	14,616	15,568

09/06/22  
14:12:07

TOWN OF BROADUS  
Fund Summary of Revenues by Source  
For the Year: 2022 - 2023  
For Funds 2000 - 2999

Page: 7 of 7  
Report ID: A110

2821 GAS TAX - SPECIAL ROAD/STREET ALLOCATION

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335041 SPECIAL ROAD/STREET ALLOCATION	75,254	60,000
Group:	75,254	60,000
Fund:	75,254	60,000
Grand Total:	175,900	165,404



09/06/22  
14:12:08

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

2190 COMP. INSURANCE

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
510000 Miscellaneous								
510300 Other Unallocated Costs								
510300 Other Unallocated Costs		Budget: _____	18,150	_____		20,150		20,150
		Actual: _____		21,151		21,150		
Subtotal:		Budget: _____	18,150	_____		20,150		20,150
		Actual: _____		21,151		21,150		
Group:		Budget: _____	18,150	_____		20,150		20,150
		Actual: _____		21,151		21,150		
Fund:		Budget: _____	18,150	_____		20,150		20,150
		Actual: _____		21,151		21,150		

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

2370 EMPLOYER CONTRIB-P.E.R.S

Account	Previous	Previous	Previous	Authorized	(100)	(200-800)	(900)	Final
	FTE	Budget	Actual	FTE	Personal Services	Operating & Maintenance	Capital Outlay	
410000 General Government								
410300 Judicial Services								
410361 Administration	Budget: _____	250	_____	_____	250			250
	Actual: _____		293		293			
Subtotal:	Budget: _____	250	_____	_____	250			250
	Actual: _____		293		293			
410500 Financial Services								
410510 Administration	Budget: _____	1,500	_____	_____	2,000			2,000
	Actual: _____		1,752		1,752			
Subtotal:	Budget: _____	1,500	_____	_____	2,000			2,000
	Actual: _____		1,752		1,752			
Group:	Budget: _____	1,750	_____	_____	2,250			2,250
	Actual: _____		2,045		2,045			
430000 Public Works								
430100 Public Works Administration								
430100 Public Works Administration	Budget: _____	0	_____	_____				0
	Actual: _____							
Subtotal:	Budget: _____	0	_____	_____				0
	Actual: _____							
430200 Road & Street Services								
430200 Road & Street Services	Budget: _____	2,000	_____	_____	2,000			2,000
	Actual: _____		2,004		2,004			
Subtotal:	Budget: _____	2,000	_____	_____	2,000			2,000
	Actual: _____		2,004		2,004			
431300 Central Shop Services								
431300 Central Shop Services	Budget: _____	2,000	_____	_____	2,000			2,000
	Actual: _____		1,936		1,936			
Subtotal:	Budget: _____	2,000	_____	_____	2,000			2,000
	Actual: _____		1,936		1,936			
Group:	Budget: _____	4,000	_____	_____	4,000			4,000
	Actual: _____		3,940		3,940			
460000 Culture and Recreation								
460400 Park & Recreation Services								
460433 Park Areas	Budget: _____	1,300	_____	_____	1,500			1,500
	Actual: _____		1,445		1,445			
Subtotal:	Budget: _____	1,300	_____	_____	1,500			1,500
	Actual: _____		1,445		1,445			
Group:	Budget: _____	1,300	_____	_____	1,500			1,500
	Actual: _____		1,445		1,445			
Fund:	Budget: _____	7,050	_____	_____	7,750			7,750
	Actual: _____		7,430		7,430			

09/06/22  
14:12:08

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

2400 S.I.D. LIGHT MAINTENANCE

Account	Previous	Previous	Previous	Authorized	(100)	(200-800)	(900)	Final
	FTE	Budget	Actual	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Budget
430000 Public Works								
430200 Road & Street Services								
430263 Street Lighting		Budget: 30,000				18,000		18,000
		Actual:	14,262			14,262		
Subtotal:		Budget: 30,000				18,000		18,000
		Actual:	14,262			14,262		
Group:		Budget: 30,000				18,000		18,000
		Actual:	14,262			14,262		
Fund:		Budget: 30,000				18,000		18,000
		Actual:	14,262			14,262		

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

2500 OTHER MAINTENANCE ASSESSMENT

Account	Previous	Previous	Previous	Authorized	(100)	(200-800)	(900)	Final
	FTE	Budget	Actual	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Budget
430000 Public Works								
430200 Road & Street Services								
430200 Road & Street Services								
	Budget: _____	0		_____				0
	Actual: _____							
430240 Road & Street Maintenance								
	Budget: _____	79,500		_____	41,800			41,800
	Actual: _____		80,168		79,859	308		
Subtotal:	Budget: _____	79,500		_____	41,800			41,800
	Actual: _____		80,168		79,859	308		
Group:	Budget: _____	79,500		_____	41,800			41,800
	Actual: _____		80,168		79,859	308		
460000 Culture and Recreation								
460400 Park & Recreation Services								
460433 Park Areas								
	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
Group:	Budget: _____	0		_____				0
	Actual: _____							
Fund:	Budget: _____	79,500		_____	41,800			41,800
	Actual: _____		80,168		79,859	308		

09/06/22  
14:12:08

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

Page: 5 of 7  
Report ID: B270A

2810 POLICE RESERVE TRAINING

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
410000 General Government								
410300 Judicial Services								
410361 Administration		1,500				1,500		1,500
			1,500			1,500		
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		

09/06/22  
14:12:08

TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

Page: 6 of 7  
Report ID: B270A

2820 GAS APPORTIONMENT TAX

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
430000 Public Works								
430200 Road & Street Services								
430240 Road & Street Maintenance		21,000					20,000	20,000
			7,557			1,141	6,416	
Subtotal:		21,000					20,000	20,000
			7,557			1,141	6,416	
431300 Central Shop Services								
431330 Equipment Maintenance		0						0
Subtotal:		0						0
Group:		21,000					20,000	20,000
			7,557			1,141	6,416	
Fund:		21,000					20,000	20,000
			7,557			1,141	6,416	



TOWN OF BROADUS  
Expenditure by Activity and Object  
For the Year: 2022 - 2023

2821 GAS TAX - SPECIAL ROAD/STREET ALLOCATION

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
430000 Public Works								
430200 Road & Street Services								
430200 Road & Street Services	Budget: _____	106,000	_____	_____	35,000	30,000	87,000	152,000
	Actual: _____		26,245	_____		24,236	2,009	
430240 Road & Street Maintenance	Budget: _____	0	_____	_____				0
	Actual: _____		4,763	_____		4,762		
Subtotal:	Budget: _____	106,000	_____	_____	35,000	30,000	87,000	152,000
	Actual: _____		31,008	_____		28,999	2,009	
430800 Solid Waste Services								
430830 Collection	Budget: _____	0	_____	_____				0
	Actual: _____			_____				
Subtotal:	Budget: _____	0	_____	_____				0
	Actual: _____			_____				
Group:	Budget: _____	106,000	_____	_____	35,000	30,000	87,000	152,000
	Actual: _____		31,008	_____		28,999	2,009	
Fund:	Budget: _____	106,000	_____	_____	35,000	30,000	87,000	152,000
	Actual: _____		31,008	_____		28,999	2,009	
Grand Total:	Budget: _____	263,200	_____	_____	84,550	69,650	107,000	261,200
	Actual: _____		163,076	_____	87,289	67,362	8,425	

09/06/22  
14:12:11

**BUDGET DOCUMENT**

C. DEBT SERVICE FUNDS

(3000)

**BUDGET DOCUMENT**

D. CAPITAL PROJECT FUNDS

(4000)

09/06/22  
14:12:12

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

Page: 1 of 2  
Report ID: A130

4002 CIP #2

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Investment Earnings	5	50
Group:	5	50
380000 Other Financing Sources		
383000 Interfund Operating Transfer		1,200
Group:		1,200
Total Revenues	5	1,250
Expenditures		
410000 General Government		
410510 Administration		
900 Capital Outlay		4,500
Account:		4,500
Group:		4,500
Total Expenditures		4,500

09/06/22  
14:12:12

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

Page: 2 of 2  
Report ID: A130

4003 CIP #3

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Investment Earnings	4	20
Group:	4	20
380000 Other Financing Sources		
383000 Interfund Operating Transfer		1,200
Group:		1,200
Total Revenues	4	1,220
Expenditures		
430000 Public Works		
430200 Road & Street Services		
200 Supplies		3,500
900 Capital Outlay		3,500
Account:		3,500
Group:		3,500
Total Expenditures		3,500

**BUDGET DOCUMENT**

E. ENTERPRISE FUNDS

(5000)



09/06/22  
14:12:14

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

Page: 1 of 8  
Report ID: A131

5210 WATER

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
330000 INTERGOVERNMENTAL REVENUES		
334122 RENEWABLE RESOURCE GRANT AND LOAN PROGRAM		
335056 2% Hail Insurance		
336020 On Behalf Payments		
340000 Charges for Services		
Group:		
341010 Miscellaneous Collections		500
343021 Metered Water Sales	160,895	190,000
343023 Bulk and Irrigation Water Sales	108	750
343026 Water Installation Charges	63	500
Group: 161,066 191,750		
370000 Investment and Royalty Earnings		
371010 Investment Earnings	275	500
Group: 275 500		
380000 Other Financing Sources		
383000 Interfund Operating Transfer		3,000
Group: 3,000		
Total Revenues	161,341	195,250
Expenses		
410510 Administration		
100 Personal Services		
Account:		
Group:		
420400 Fire Protection & Control		
100 Personal Services		
Account:		
Group:		

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

5210 WATER

Account	Previous Year Actual	Final Budget
-----	-----	-----
430000 Public Works		
190 Other Personal Services		
	Account:	
430500 Water Utilities		
840 Deprec-Closed to Contributed		
	Account:	
430510 Administration		
100 Personal Services	35,094	27,500
144 P.E.R.S.		
190 Other Personal Services		
200 Supplies	1,766	2,000
300 Purchased Services	1,190	3,500
	Account:	38,050
430530 Source of Supply & Pumping		
100 Personal Services	34,503	36,000
144 P.E.R.S.		
190 Other Personal Services		
200 Supplies	898	4,000
300 Purchased Services	300	500
340 Utility Services	11,360	13,000
360 Repair & Maintenance	7,739	8,000
900 Capital Outlay	3,085	
	Account:	57,885
430540 Purification and Treatment		
100 Personal Services	50,215	36,000
200 Supplies	6,072	8,000
300 Purchased Services		1,000
340 Utility Services	1,399	2,200
360 Repair & Maintenance	84	2,000
	Account:	57,770
430550 Transmission & Distribution		
100 Personal Services	38,292	51,300
200 Supplies	2,649	10,000
300 Purchased Services	678	4,000
340 Utility Services		
360 Repair & Maintenance	7,739	29,000
900 Capital Outlay	11,386	
	Account:	60,744
430630 Collection & Transmission		
200 Supplies		
	Account:	
	Group:	214,449
		238,000

09/06/22  
14:12:14

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

5210 WATER

Account	Previous Year Actual	Final Budget
-----	-----	-----
460433 Park Areas		
200 Supplies		
	Account:	
	Group:	
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds		
	Account:	
	Group:	
Total Expenses	214,449	238,000
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	_____	_____

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

5310 SEWER

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334060 Coal Impact Grants		
334100 Library		
334120 Treasure State Endowment Program		
334122 RENEWABLE RESOURCE GRANT AND LOAN PROGRAM		
336020 On Behalf Payments		
Group:		
340000 Charges for Services		
343031 Sewer Service Charges	125,446	127,000
343034 Treatment Facilities Fees	500	600
343036 Miscellaneous Sewer Revenue		
Group:		
370000 Investment and Royalty Earnings	125,946	127,600
371010 Investment Earnings	155	175
Group:		
380000 Other Financing Sources	155	175
381010 General Obligation Bonds		
383000 Interfund Operating Transfer		
Group:		
Total Revenues	126,101	127,775
Expenses		
430000 Public Works		
190 Other Personal Services		
Account:		
430510 Administration		
200 Supplies		
Account:		
430540 Purification and Treatment		
200 Supplies	166	
Account:		
430550 Transmission & Distribution	166	
200 Supplies		
Account:		
430610 Administration		
100 Personal Services	30,165	27,500
144 P.E.R.S.		

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

5310 SEWER

Account	Previous Year Actual	Final Budget
-----	-----	-----
190 Other Personal Services		
200 Supplies	290	500
300 Purchased Services	1,118	1,500
Account:	31,573	29,500
430630 Collection & Transmission		
100 Personal Services	18,783	15,700
144 P.E.R.S.		
190 Other Personal Services		
200 Supplies	1,344	5,960
300 Purchased Services	623	1,000
360 Repair & Maintenance	3,051	
900 Capital Outlay		
Account:	23,801	22,660
430640 Treatment and Disposal		
100 Personal Services	22,631	20,700
200 Supplies	5,115	8,000
300 Purchased Services		
340 Utility Services	2,154	2,800
360 Repair & Maintenance	21	8,000
900 Capital Outlay		
Account:	29,921	39,500
430660 Engineering (Undistributed Costs)		
300 Purchased Services		
350 Professional Services	23,907	
Account:	23,907	
430690 Other Activities		
350 Professional Services		
Account:		
Group:	109,368	91,660
490100 General Obligation Bonds		
930 Improvements Other than	133,897	26,000
Account:	133,897	26,000
490500 Other Debt Service Payments		
300 Purchased Services		
Account:		
Group:	133,897	26,000
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds		
Account:		
Group:		

09/06/22  
14:12:14

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

5310 SEWER

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenses	243,265	117,660
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	_____	_____



TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

5410 SOLID WASTE

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On Behalf Payments		
Group:		
340000 Charges for Services		
341010 Miscellaneous Collections		
343041 Garbage Collection Charges	46,604	53,000
Group:		
370000 Investment and Royalty Earnings		
371010 Investment Earnings	23	200
Group:		
Total Revenues		
	46,627	53,200

Expenses

430000 Public Works		
190 Other Personal Services		
Account:		
430810 Administration		
100 Personal Services	11,256	20,000
144 P.E.R.S.		
190 Other Personal Services		
200 Supplies	608	500
300 Purchased Services	573	800
Account:		
430830 Collection		
100 Personal Services	18,942	15,500
144 P.E.R.S.		
190 Other Personal Services		
200 Supplies	2,482	4,500
300 Purchased Services		1,500
360 Repair & Maintenance		4,000
900 Capital Outlay		
Account:		
430910 Administration		
190 Other Personal Services		
Account:		
431330 Equipment Maintenance		
200 Supplies		
Account:		

09/06/22  
14:12:14

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

5410 SOLID WASTE

Account	Previous Year Actual	Final Budget
-----	-----	-----
Group:	33,861	46,800
490500 Other Debt Service Payments		
940 Machinery & Equipment	24,976	24,976
Account:	24,976	24,976
Group:	24,976	24,976
Total Expenses	58,837	71,776
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)

09/06/22  
14:12:18

**BUDGET DOCUMENT**

G TRUST AND AGENCY FUNDS

(7000)

09/06/22  
14:12:18

TOWN OF BROADUS  
Fund Budget Summary  
For the Year: 2022 - 2023

Page: 1 of 1  
Report ID: A130

7120 FIRE RELIEF ASSOCIATION

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment	724	800
Group:	724	800
Total Revenues	724	800
Expenditures		
420000 Public Safety		
420400 Fire Protection & Control		
300 Purchased Services		2,212
Account:		2,212
Group:		2,212
Total Expenditures		2,212

**BUDGET DOCUMENT**

H PERMANENT FUNDS

(8000)