



FINAL BUDGET DOCUMENT



FISCAL YEAR 2022-2023
OPERATING BUDGET AND
5-YEAR CAPITAL
IMPROVEMENT PLAN



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

City of Hardin

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

MONTANA CITY FINAL BUDGET DOCUMENT
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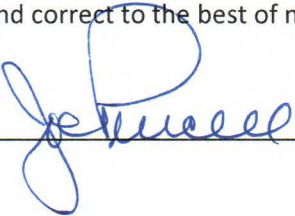
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2023, was prepared according to law and adopted by the City Council, on September 6, 2022; 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 9/9/22
Mayor

Signed  Date 9/9/2022
Finance Officer

City of Hardin

RESOLUTION NO. 2307

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HARDIN, BIG HORN COUNTY, MONTANA, APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF HARDIN, MONTANA FOR THE FISCAL YEAR 2022-2023

WHEREAS, the City Finance Officer of the City of Hardin has regularly and lawfully submitted to the City Council (hereinafter "Council") of the City of Hardin, Montana (hereinafter "City"), the budget for Fiscal Year 2022-2023; and

WHEREAS, the proper notice was published stating that said Council has completed the PRELIMINARY MUNICIPAL BUDGET for said Fiscal Year, and that said budget has been placed on file and is open to inspection in the office of the City Finance Officer; and that said Council would meet for the purpose of annually determining, approving and adopting the budget, and any taxpayer might appear and be heard;

WHEREAS, appropriation adjustments are sometimes integral to other business actions, and in certain situations, separate budget amendment procedures are not necessary, nor required by state law, as outlined in Mont. Code Ann. § 7-6-4006(3) (2021) and § 7-6-4012.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF HARDIN, MONTANA, as follows:

1. That the Budget for Fiscal Year 2022-2023, as detailed in the Budget Report, and as amended by the City Council and further detailed on Exhibit A, be, and the same hereby finally determined, approved, and adopted.
2. That the City Finance Officer is authorized to adjust appropriations for the expenditure of additional funds from the following: Debt Service Funds, Federal or State Grants, Special Assessments, and donations accepted and approved by the Council, or any other reason listed in Mont. Code Ann. § 7-6-4006(3) (2021).
3. That the City Finance Officer is authorized to adjust appropriations funded by fees throughout the budget period, as outlined in Mont. Code Ann. § 7-6-4012 (2021) including all proprietary funds appropriations, per § 7-6-4012(a) and Lighting District No. 1, Lighting District No. 54, Street Maintenance No. 1, and Curb and Gutter as identified as fee-based appropriations, pursuant to § 7-6-4012(b).

PASSED AND ADOPTED by the City Council of the City of Hardin, Montana, and APPROVED this 6th day of September, 2022.

YEA VOTES 5

NAY VOTES 0

CITY OF HARDIN

BY: [Signature]
Mayor

ATTEST: [Signature]
City Clerk





2022 Certified Taxable Valuation Information

(15-10-202, MCA)

Big Horn County

CITY OF HARDIN (7HC- 7HT)

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

1. 2022 Total Market Value ¹	\$	303,733,390
2. 2022 Total Taxable Value ²	\$	5,154,679
3. 2022 Taxable Value of Newly Taxable Property.....	\$	54,522
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	3,757,771
5. 2022 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
HARDIN INDUSTRIAL INF	1,862,052	465,144	1,396,908

Total Incremental Value \$ 1,396,908

Preparer MARCI

Date 7/22/2022

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

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	\$	-
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.

GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION

Cities/Towns

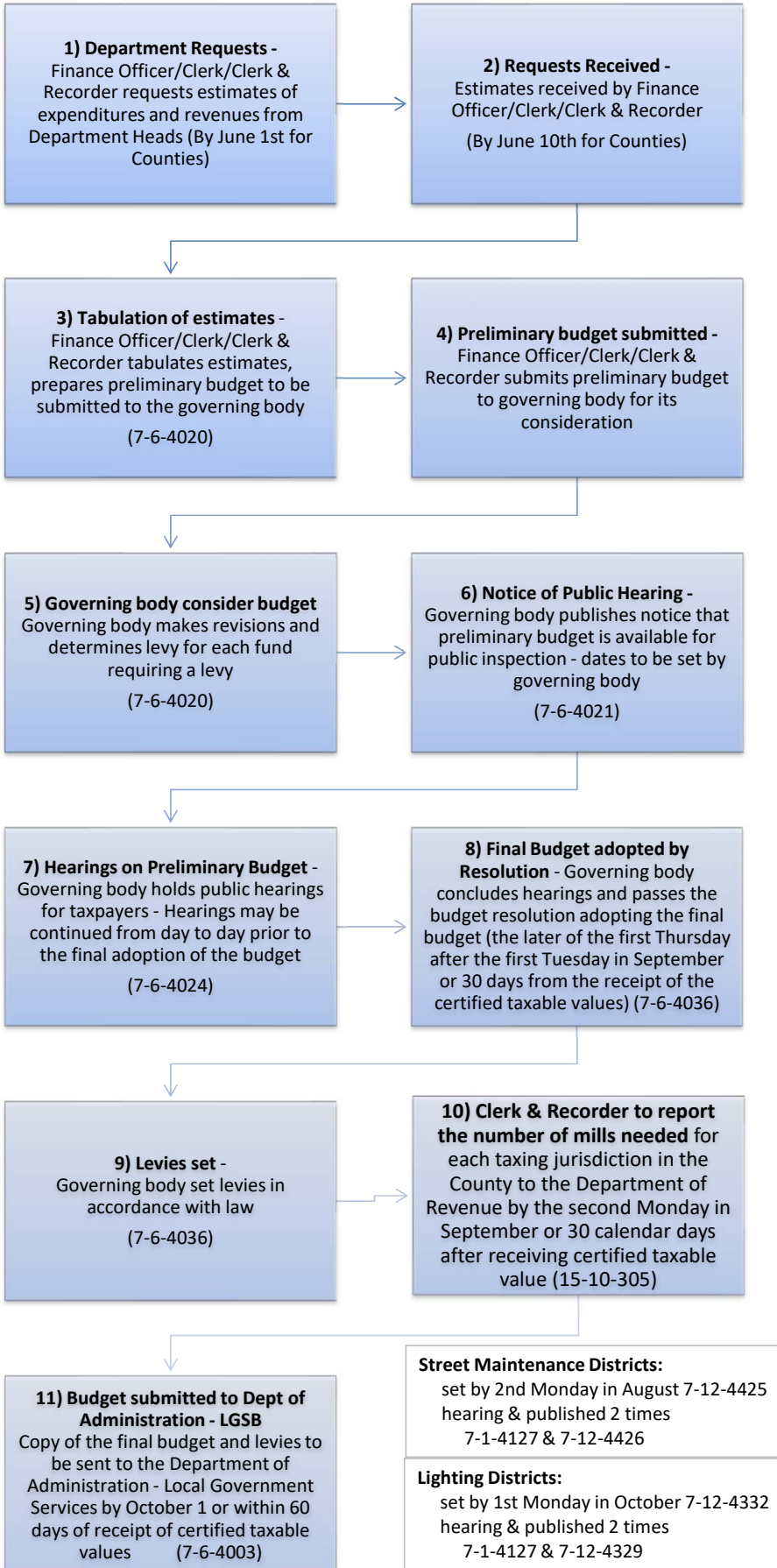
CLASS OF CITY/TOWN	Third
COUNTY LOCATED IN	Big Horn
YEAR ORGANIZED	1911
REGISTERED VOTERS	1722
AREA (SQ. MILES)	3.27
POPULATION OF CITY/TOWN	3818
FORM OF GOVERNMENT	Mayor/Council
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	36
MILES OF STREETS AND ALLEYS	approx 31.5
MUNICIPAL WATER	
NUMBER OF CONSUMERS	1318
WATER RATE PER 1,000 GALLONS	\$19.85/ first 3000 gallons - residential
SEWER RATES	\$44.17

OFFICIALS SHEET

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Joe Purcell	January, 2026
Council	Jeremy Krebs	January, 2024
Council	Clayton Greer	January, 2026
Council	Chris Sharpe	January, 2024
Council	AJ Espinoza	January, 2024
Council	Rock J Massine	January, 2026
Council	Steven Hopes	January, 2026
Attorney	Jordan Knudsen	April 23, 2024
Chief of Police	Donald Babbin Jr.	
Public Works Director	Michael Hurff Jr.	
Finance Officer/ City Clerk	Andrew Lehr	
City Judge	James Seykora	June 30, 2023
City Judge	Richard Bowler	October 18, 2025
Deputy Clerk	Angela Zimmer	
Utility Billing Clerk	Kristi Wedel	

Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA



2023 CITY OF HARDIN ORGANIZATIONAL CHART

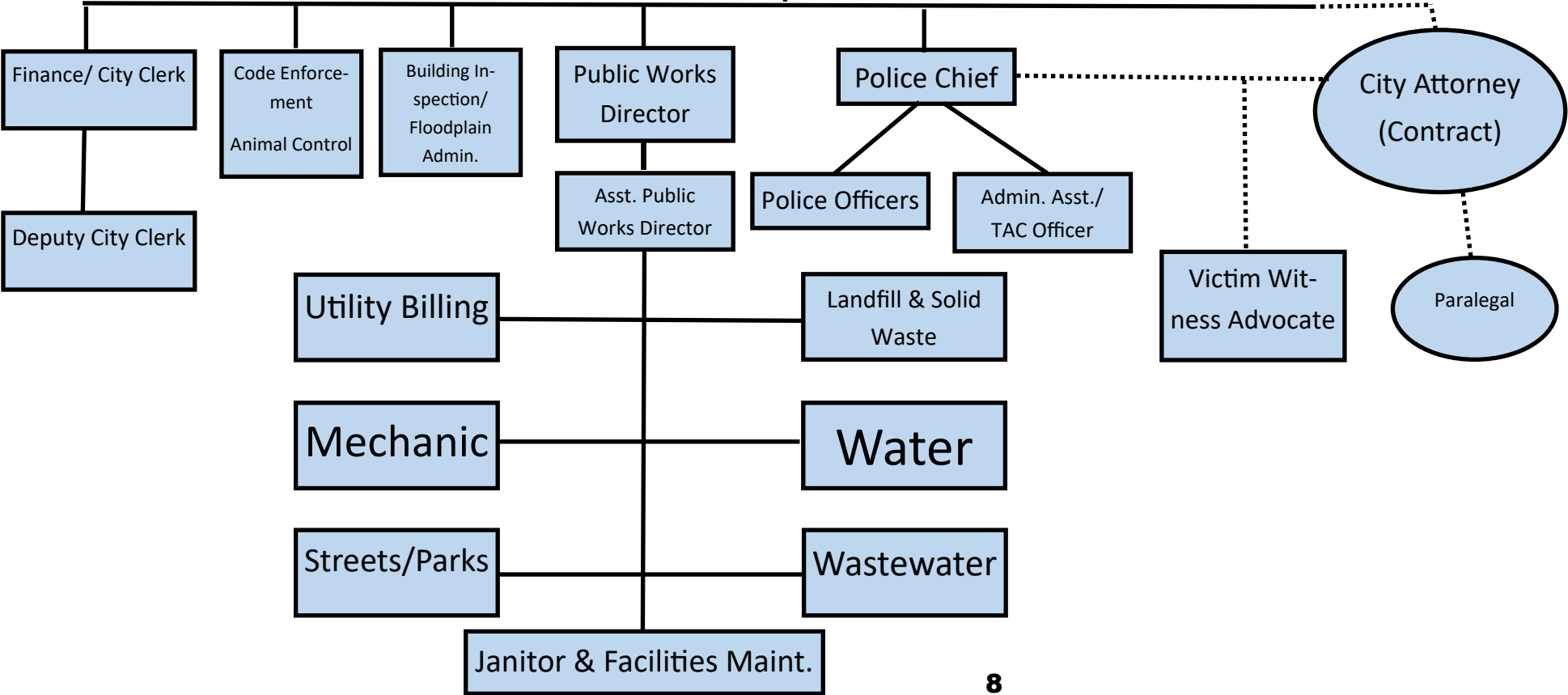
PEOPLE

LEGISLATIVE BRANCH
City Council (Elected)

EXECUTIVE BRANCH
Mayor (Elected)

JUDICIAL BRANCH
Judge (Appointed)

Court Clerk



City of Hardin

**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.
2013 - 2014	2,605,375		179.73	172.02	
2014 - 2015	2,810,730	7.88%	168.52	166.00	
2015 - 2016	3,128,451	11.30%	156.07	149.15	
2016 - 2017	3,222,508	3.01%	158.77	158.77	
2017 - 2018	3,505,154	8.77%	147.88	147.88	0.00
2018 - 2019	3,506,113	0.03%	151.12	151.12	0.00
2019 - 2020	3,450,447	-1.59%	157.12	157.12	0.00
2020 - 2021	3,490,367	1.16%	160.05	160.05	0.00
2021 - 2022	3,719,531	6.57%	158.59	158.59	0.00
2022 - 2023		-100.00%			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					
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

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Fiscal Year 2022-2023 Permissive Medical	21
Fiscal Year 2021-2022 Permissive Medical	15.5
Fiscal Year 2020-2021 Permissive Medical	15.5
Fiscal Year 2019-2020 Permissive Medical	15.5
Fiscal Year 2018-2019 Permissive Medical	15.5
Fiscal Year 2017-2018 Permissive Medical	15.5



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2023

Entity Name: CITY OF HARDIN

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)	\$ 589,880	\$ 589,880
(2)	Add: Current year inflation adjustment @ 1.77%		\$ 10,441
(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)	\$ (1,414)	\$ (1,414)
(4)	Adjusted ad valorem tax revenue		\$ 598,907
= (1)+(2)+(3)+(3.5)			
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 5,154,679	\$ 5,154.679
(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)	\$ (1,396,908)	\$ (1,396.908)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 3,757.771
= (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)	\$ (54,522)	\$ (54.522)
(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		\$ 3,703.249
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		161.72
=(4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 607,707
= (7) x (11)			
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
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		161.72
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 607,707
= (7) x (14)			
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.)		0.00
(17)	Total ad valorem tax revenue actually assessed in current year		\$ -
= (7) x (16)			
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ -
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ -
(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		\$ -
= (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.)		161.72
= (14) - (16)			

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2023

Entity Name: City of Hardin

Step A: Input in Yellow Cells		Fiscal Year	<i>Line 1</i> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2009	\$52,525.22	\$312.65	14
(2)	Budgeting For	2022	\$158,323.84	\$824.60	16
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$511.95	2

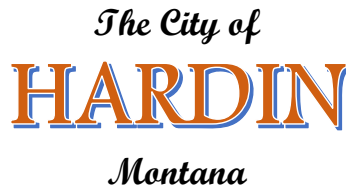
Step B:		Fiscal Year	2022
		2021	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$3,757,771.00	

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year		\$60,028.82	\$98,295.02

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2022	26.16	\$3,757.77	\$98,295.02

MAYOR
Joe Purcell

POLICE CHIEF
Donald Babbitt Jr.



PUBLIC WORKS DIRECTOR
Michael Hurff Jr.

FINANCE OFFICER/CITY CLERK
Andrew Lehr

September 6, 2022

Hardin City Council and the Residents of Hardin

As we put 2021 behind us and continue to move thru 2022 and we look toward to 2023 I am proud to see the progress we have made as a city. We conquered the challenges of the Pandemic and maintained our high-quality workforce and continue to expand and grow our services to the Citizens of Hardin.

The ongoing dedication of our city leadership, city staff and city residents has brought new challenges to the table but has also helped us succeed and overcome adversity and controversy. The financial health and success of the City of Hardin is directly related to the resilience and commitment of its citizens as well as the new partnerships we have promoted and established.

The continued support of our new Police department by the Citizens of Hardin has provided the incentive and drive for the department to grow and provide an outstanding service to our community. I appreciate the insight and professional knowledge of our Chief, Officers and Staff that have navigated and have successfully overcome the hurdles placed before them.

I thank and appreciate Finance Officer and office staff for keeping all of us on task and up to date on our duties and responsibilities. We have introduced a number of new tasks and duties that has helped to streamline and cut costs.

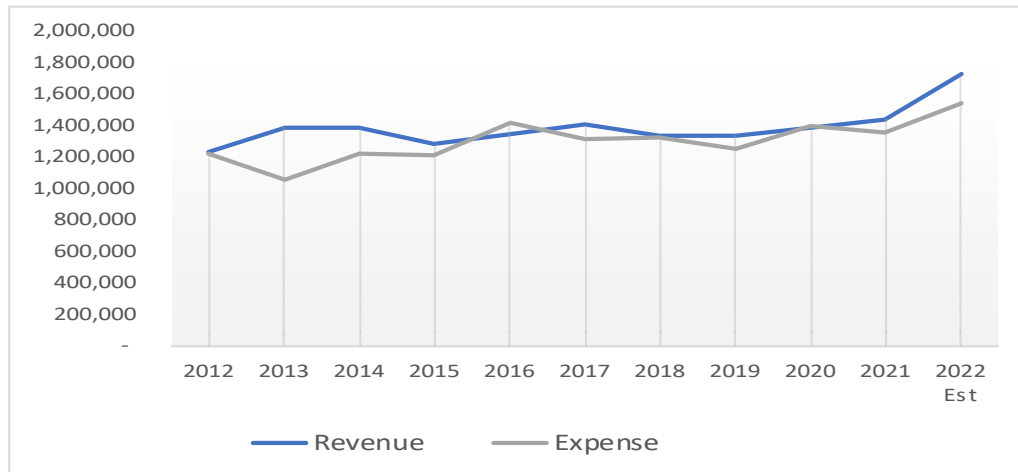
I continue to be optimistic that we will see even more financial growth and stability as we move forward into the next fiscal year. As the financial ups and downs level off I hope to see increased economic growth, housing and industry. I plan to continue working with The Hardin Chamber of Commerce, Economic Development, Big Horn County and other to promote small business opportunities for current and new entrepreneurs.

My thanks to the City employees who have stepped up to the challenge and kept the city running efficiently and safely. The years of knowledge, dedication and experience has helped us to maintain our budget goals and has allowed us to take on these new challenges. I appreciate the enthusiasm and dedication our new employees as they grow and become the next leaders in our organization.

Year in Review - Fiscal Year 2022 (FY22)

The City has experienced a fair amount of growth when comparing fiscal year 2021 to fiscal year 2022. This can be seen in the City's property tax revenue increase of 138.98%. While this growth helps the City to continue providing necessary government services and offset inflation, it also increases pressure across all city departments to provide additional services. The City has typically been able to balance the General Fund budget without using existing reserves. The City expects this trend to continue, however the budget will continue to show reserves being used to fund city services. One potential change in operations that could have an effect on the use of reserves is the Hardin Police Department. The City officially began police operations on December 31, 2021 and we are continuing the process of staffing the department.

The City has been able to cover expenses with current resources four out of the last five fiscal years, as seen below:



While the City continues to see increased taxable values for residential properties, the amount of property taxes collected in fiscal year 2022 decreased 5.7%. The Tax Increment Finance District collected 13.6% more taxes in fiscal year 2022 than in 2021. There were back taxes paid in fiscal year 2022 that exceeded the decrease in taxable value of the TIF District that resulted in the increase. Like was done in fiscal year 2022 the City has budgeted only what is expected to be received in taxes or \$1,007,386 and matched that with expense of \$1,007,386. In prior years the City has budgeted for what it expects to receive for current and delinquent taxes, as well as current debt payments and past debt payments. We believe this provides a better projection of the upcoming fiscal year and doesn't cause future reserves to show as a negative.

Financial Outlook

Overall revenues predicted for FY23 are \$18,130,329 and expenses are \$20,999,221. Fiscal year 2022 final budget was \$33,204,837 for revenue and \$36,357,387 for expenses. The large difference between fiscal years is the capital projects budgeted through the American Rescue Plan Act. With the Hardin Police Department staffing set to reach full capacity during fiscal year 2023 retirement contributions in the pers fund, group health and the permissive medical funds will show increasing expenses, which could lead to the use of reserves in those funds. Phase two of the Wastewater Upgrade Project is in the final stages of design and will begin construction during the winter months or early spring 2023.

Maintaining our resilience and pushing forward will continue to make our City a great place to live. I am excited to continue my goal to build a more cohesive and resilient community. As I proudly enter my second term as Mayor I plan to continue promoting positive change while embracing the challenges and opportunities needed to help build a healthy and economically stable community.

Respectfully

Joe Purcell, Mayor
City of Hardin

A. General Fund

Fund #1000

Revenue by Source

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

CITY OF HARDIN
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 1000 - 1000

1000 GENERAL

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	8,452	5,680
Group:	8,452	5,680
320000 LICENSES AND PERMITS		
322011 Liquor Licenses	6,170	7,200
322020 License-Business, Profession,	23,100	23,100
323011 Building Permit	9,500	8,000
323030 Animal Licenses	3,002	3,000
323050 Other Miscellaneous Permits		25
Group:	41,772	41,325
330000 INTERGOVERNMENTAL REVENUES		
335065 Oil & Gas Production Tax	1,175	500
335120 Gambling Machine Permits	13,425	13,200
335230 State Entitlement Share	750,875	755,557
Group:	765,475	769,257
340000 Charges for Services		
341010 Miscellaneous Collections	159	155
341030 Court Costs (Community Service)	22	500
342030 Community Decay	162	150
343360 Weed Control Charges	313	400
Group:	656	1,205
350000 Fines and Forfeitures		
351030 City Courts	63,778	85,150
352000 Fines - Weeds, Snow, Demo	425	400
353000 Fines - Parking tickets	30	1,000
Group:	64,233	86,550
360000 Miscellaneous Revenue		
361000 Rents/Leases	2,057	2,119
362000 Other Miscellaneous Revenue	83,011	112
363020 Bond Principal & Interest Assessments	24,056	33,250
363040 Penalty & Interest Special Assessments	1,778	1,500
365000 Contributions & Donations - Public Works	249,643	100,500
365020 Private Grants		11,000
Group:	360,545	148,481

CITY OF HARDIN
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 1000 - 1000

1000 GENERAL

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Investment Earnings	4,077	6,000
371020 Gain(Loss) in Fair Value of Investments		-5,000
Group:	4,077	1,000
 380000 Other Financing Sources		
381050 Inception of Lease Agreement	21,091	25,000
Group:	21,091	25,000
Fund:	1,266,301	1,078,498
Grand Total:	1,266,301	1,078,498

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 GENERAL

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									
410100 Legislative Services - Council									
410100 Legislative Services -		27,270			23,562	4,050			27,612
			24,949		23,540	1,409			
Subtotal:		27,270			23,562	4,050			27,612
			24,949		23,540	1,409			
410200 Executive Services - Mayor									
410200 Executive Services - Mayor		7,748			6,078	1,675			7,753
			7,087		6,071	1,015			
410230 City-County Planning Board		0							0
Subtotal:		7,748			6,078	1,675			7,753
			7,087		6,071	1,015			
410300 Judicial Services									
410360 City/Municipal Court		157,128			143,661	29,425			173,086
			136,517		115,439	21,077			
410366 Community Services		116			112				112
			19		19				
Subtotal:		157,244			143,773	29,425			173,198
			136,536		115,458	21,077			
410400 Administrative Services									
410400 Administrative Services		0							0
Subtotal:		0							0
410500 Financial Services									
410510 Finance Administration		93,096			38,350	57,375			95,725
			65,817		33,838	31,978			
Subtotal:		93,096			38,350	57,375			95,725
			65,817		33,838	31,978			
411100 Legal Services									
411100 Legal Services		177,075			35,782	142,950			178,732
			146,770		34,355	112,415			
Subtotal:		177,075			35,782	142,950			178,732
			146,770		34,355	112,415			
411200 Facilities Administration									
411200 Facilities Administration		70,800			27,170	35,950			63,120
			59,496		24,307	24,418	10,770		
Subtotal:		70,800			27,170	35,950			63,120
			59,496		24,307	24,418	10,770		
Group:		533,233			274,715	271,425			546,140
			440,655		237,572	192,312	10,770		

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420000 Public Safety									
420100 Law Enforcement Services		425,361			478,877	151,500			630,377
420110 Law Enforcement		275,280	283,474		131,876	110,000			241,876
420120 Facilities		9,115	230,042		72,803	24,893		132,345	10,210
420130 Personnel Training		0	8,659		6,710	3,500			0
420140 Crime Control &		18,266						9,070	9,070
Subtotal:		728,022	522,175		617,463	274,070		132,345	891,533
420200 Detention and Correction Services									
420210 Administration		0							0
Subtotal:		0							0
420400 Fire Protection & Control									
420460 Fire Suppression		72,418	59,359		10,177	64,700			74,877
Subtotal:		72,418	59,359		10,177	64,700			74,877
420500 Protective Inspections									
420520 Code Enforcement		17,026	14,829		18,742	6,050			24,792
420531 Building Inspection		16,852	14,954		12,177	4,850			24,884
Subtotal:		33,878	29,783		38,776	10,900			49,676
Group:		834,318	611,317		666,416	349,670		132,345	1,016,086
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		0							0
430230 Road & Street Construction		11,000						26,928	26,928
430235 Storm Drainage Construction		0							0
430236 Structures		0							0
430240 Road & Street Maintenance		0							0
430246 Storm Drainage Maintenance		30,104	7,330		5,307	37,500			42,807

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430251 Ice and Snow Removal			0						0
Budget:			0						0
Actual:									
Subtotal:		41,104			5,307	37,500		26,928	69,735
Budget:		41,104			5,307	37,500		26,928	69,735
Actual:			7,330		4,812	2,517			
430500 Water Utilities									
430510 Administration			0						0
Budget:			0						0
Actual:									
430540 Purification and Treatment			0						0
Budget:			0						0
Actual:									
Subtotal:			0						0
Budget:			0						0
Actual:									
431100 Weed Control									
431100 Weed Control			0						0
Budget:			0						0
Actual:									
Subtotal:			0						0
Budget:			0						0
Actual:									
Group:		41,104			5,307	37,500		26,928	69,735
Budget:		41,104			5,307	37,500		26,928	69,735
Actual:			7,330		4,812	2,517			
440000 Public Health									
440600 Animal Control Services									
440640 Enforcement-Animals		44,814			18,742	12,600			31,342
Budget:		44,814			18,742	12,600			31,342
Actual:			37,753		28,574	9,178			
440641 Animal Control (Spay/Neuter)		1,000				1,000			1,000
Budget:		1,000				1,000			1,000
Actual:									
Subtotal:		45,814			18,742	13,600			32,342
Budget:		45,814			18,742	13,600			32,342
Actual:			37,753		28,574	9,178			
Group:		45,814			18,742	13,600			32,342
Budget:		45,814			18,742	13,600			32,342
Actual:			37,753		28,574	9,178			
460000 Culture and Recreation									
460400 Park & Recreation Services									
460400 Park & Recreation Services		31,000				31,000			31,000
Budget:		31,000				31,000			31,000
Actual:									
460432 Park Facilities		0							0
Budget:		0							0
Actual:									
460433 Park Areas		114,731			77,484	71,700			149,184
Budget:		114,731			77,484	71,700			149,184
Actual:			97,836		42,423	55,412			
460447 Tennis Courts		0							0
Budget:		0							0
Actual:									
460450 Extreme Days - Spectator		0							0
Budget:		0							0
Actual:									
460452 Museums & Art Galleries		0							0
Budget:		0							0
Actual:									
Subtotal:		145,731			77,484	102,700			180,184
Budget:		145,731			77,484	102,700			180,184
Actual:			97,836		42,423	55,412			
Group:		145,731			77,484	102,700			180,184
Budget:		145,731			77,484	102,700			180,184
Actual:			97,836		42,423	55,412			

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing & Community Development									
470200 Housing Rehab									
470270 Clearing & Demolition		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
470300 Economic Development									
470300 Economic Development		Budget: _____	57,427	_____	2,336	54,540			56,876
		Actual: _____	25,985	_____	1,227	24,757			
470310 Econ Dev Administration TRA		Budget: _____	10,000	_____		10,000			10,000
		Actual: _____							
470320 Economic Development Loans		Budget: _____	65,000	_____		80,000			80,000
		Actual: _____							
470330 Economic Dev - Other		Budget: _____	0	_____					0
		Actual: _____							
470331 Economic Dev - Hardin		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	132,427	_____	2,336	144,540			146,876
		Actual: _____	25,985	_____	1,227	24,757			
Group:		Budget: _____	132,427	_____	2,336	144,540			146,876
		Actual: _____	25,985	_____	1,227	24,757			
480000 Conservation of Natural Resources									
480100 Soil Conservation									
480100 Soil Conservation		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
490000 Debt Service									
490600 LEASE PAYMENTS									
490600 LEASE PAYMENTS		Budget: _____	4,500	_____			4,430		4,430
		Actual: _____		_____			4,429		
Subtotal:		Budget: _____	4,500	_____			4,430		4,430
		Actual: _____		_____			4,429		
Group:		Budget: _____	4,500	_____			4,430		4,430
		Actual: _____		_____			4,429		
510000 Miscellaneous									
510100 Special Assessments									
510100 Special Assessments		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		Budget: _____	216,093	_____					0
		Actual: _____		_____				216,093	

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal:		Budget: _____ 216,093		_____					0
		Actual: _____	216,093	_____				216,093	
Group:		Budget: _____ 216,093		_____					0
		Actual: _____	216,093	_____				216,093	
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____ 125,000		_____		160,000			160,000
		Actual: _____	95,040	_____		95,040			
Subtotal:		Budget: _____ 125,000		_____		160,000			160,000
		Actual: _____	95,040	_____		95,040			
524000 Other Financing Uses - Special									
524000 Other Financing Uses -		Budget: _____ 0		_____					0
		Actual: _____		_____					
Subtotal:		Budget: _____ 0		_____					0
		Actual: _____		_____					
Group:		Budget: _____ 125,000		_____		160,000			160,000
		Actual: _____	95,040	_____		95,040			
Fund:		Budget: _____ 2,078,220		_____	1,045,000	1,079,435	4,430	26,928	2,155,793
		Actual: _____	1,536,438	_____	611,366	561,430	4,429	359,208	
Grand Total:		Budget: _____ 2,078,220		_____	1,045,000	1,079,435	4,430	26,928	2,155,793
		Actual: _____	1,536,438	_____	611,366	561,430	4,429	359,208	

B. Special Revenue Funds

2000

Revenue by Source

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

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

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Other	Transfers	Total
2190 COMPREHENSIVE INSURANCE			50,250				50,250
2370 PERS-EMPLOYER CONTRIBUTIONS		74,913					74,913
2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS		104,192					104,192
2372 PERMISSIVE MEDICAL LEVY		78,927					78,927
2398 LOCAL CHARGES FOR SERVICES			25,700				25,700
2399 COAL BOARD GRANT				42,500			42,500
2401 LIGHTING DISTRICT #1			25,750				25,750
2411 LIGHTING DISTRICT 54			171,250				171,250
2501 STREET MAINTENANCE #1		305,631	191,650				497,281
2580 CURB & GUTTER			66,100	15,000			81,100
2810 POLICE TRAINING/PENSION FUND		5,428	7,000				12,428
2820 GAS APPORTIONMENT TAX		21,402		110,937			132,339
2821 GAS TAX - SPECIAL ALLOCATION PROGRAM				302,135			302,135
2916 COPS Grant		194,141					194,141
2917 CRIME VICTIMS ASSISTANCE		15,477	4,000				19,477
2939 RURAL COMM DEVELOPMENT				149,811			149,811
2992 AMERICAN RESCUE PLAN ACT		88,011	23,500	63,802	25,000		200,313
Total :		888,122	565,200	684,185	25,000		2,162,507

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

2190 COMPREHENSIVE INSURANCE

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	175	100
Group:	175	100
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement Share	21,405	19,000
Group:	21,405	19,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	45	100
Group:	45	100
Fund:	21,625	19,200

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

2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	509	400
Group:	509	400
 330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement Share		17,000
336020 On Behalf Payments PERS	48,789	0
Group:	48,789	17,000
 370000 Investment and Royalty Earnings		
371010 Investment Earnings	71	100
Group:	71	100
Fund:	49,369	17,500

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

2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

Account -----	Previous Year Actual -----	Final Budget -----
310000 TAXES		
312000 P & I on Delinquent Taxes	630	325
Group:	630	325
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement Share	37,612	0
Group:	37,612	0
370000 Investment and Royalty Earnings		
371010 Investment Earnings	276	150
Group:	276	150
Fund:	38,518	475

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

2372 PERMISSIVE MEDICAL LEVY

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	1,002	400
Group:	1,002	400
370000 Investment and Royalty Earnings		
371010 Investment Earnings	-35	25
Group:	-35	25
Fund:	967	425

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

2396 CDBG - Housing (93 & Later Loan Repayment)

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Investment Earnings	61	125
Group:	61	125
Fund:	61	125

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

2398 LOCAL CHARGES FOR SERVICES

Account	Previous Year Actual	Final Budget
-----	-----	-----
340000 Charges for Services		
343010 Street and Roadway Charges		2,000
343360 Weed Control Charges	2,506	12,000
343390 Demolition Assessments	304	15,000
Group:	2,810	29,000
360000 Miscellaneous Revenue		
363040 Penalty & Interest Special Assessments	417	500
Group:	417	500
Fund:	3,227	29,500

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

2399 COAL BOARD GRANT

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
334060 Coal Impact Grants		42,500
Group:		42,500
Fund:		42,500

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

2401 LIGHTING DISTRICT #1

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenue		
363010 Maintenance Assessments	16,649	16,750
363040 Penalty & Interest Special Assessments	170	200
Group:	16,819	16,950
370000 Investment and Royalty Earnings		
371010 Investment Earnings	38	50
Group:	38	50
Fund:	16,857	17,000

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

2411 LIGHTING DISTRICT 54

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenue		
363010 Maintenance Assessments	132,873	129,221
363040 Penalty & Interest Special Assessments	2,256	1,608
Group:	135,129	130,829
370000 Investment and Royalty Earnings		
371010 Investment Earnings	285	300
Group:	285	300
Fund:	135,414	131,129

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

2501 STREET MAINTENANCE #1

Account	Previous Year Actual	Final Budget
-----	-----	-----
320000 LICENSES AND PERMITS		
323051 Excavation Permit	550	665
Group:	550	665
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	675	25
363010 Maintenance Assessments	326,296	340,560
363040 Penalty & Interest Special Assessments	3,838	3,000
Group:	330,809	343,585
370000 Investment and Royalty Earnings		
371010 Investment Earnings	1,117	1,000
Group:	1,117	1,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer		40,000
Group:		40,000
Fund:	332,476	385,250

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

2580 CURB & GUTTER

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenue		
363020 Bond Principal & Interest Assessments	1,720	3,125
363030 Sidewalk and Curb Assessments	11,612	16,000
363040 Penalty & Interest Special Assessments	37	250
Group:	13,369	19,375
370000 Investment and Royalty Earnings		
371010 Investment Earnings	729	750
Group:	729	750
Fund:	14,098	20,125

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

2810 POLICE TRAINING/PENSION FUND

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335050 Police Insurance Premium Apportionment	6,197	7,732
Group:	6,197	7,732
Fund:	6,197	7,732

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

2820 GAS APPORTIONMENT TAX

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335040 Gasoline Tax Apportionment	71,289	70,921
Group:	71,289	70,921
Fund:	71,289	70,921

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

2821 GAS TAX - SPECIAL ALLOCATION PROGRAM

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335041 Gasoline Tax Special Allocation		302,135
Group:		302,135
Fund:		302,135

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

2916 COPS Grant

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331020 Community Oriented Policing Services		194,141
Group:		194,141
Fund:		194,141

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

2917 CRIME VICTIMS ASSISTANCE

Account	Previous Year Actual	Final Budget
-----	-----	-----
350000 Fines and Forfeitures		
351030 City Courts	3,914	19,655
Group:	3,914	19,655
Fund:	3,914	19,655

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

2939 RURAL COMM DEVELOPMENT

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331072 Rural Communities Facilities Grant	32,189	181,000
Group:	32,189	181,000
Fund:	32,189	181,000

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

2992 AMERICAN RESCUE PLAN ACT

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331999 COVID-19/STIMULUS REV - FEDERAL SOURCES	10,541	199,813
Group:	10,541	199,813
Fund:	10,541	199,813
Grand Total :	780,007	1,638,626

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2190 COMPREHENSIVE INSURANCE

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									
410500 Financial Services									
410510 Finance Administration		Budget: 11,500				8,500			8,500
		Actual:	9,362			9,362			
Subtotal:		Budget: 11,500				8,500			8,500
		Actual:	9,362			9,362			
Group:		Budget: 11,500				8,500			8,500
		Actual:	9,362			9,362			
420000 Public Safety									
420100 Law Enforcement Services									
420110 Law Enforcement		Budget: 9,023				9,500			9,500
		Actual:							
Subtotal:		Budget: 9,023				9,500			9,500
		Actual:							
420400 Fire Protection & Control									
420460 Fire Suppression		Budget: 7,600				8,350			8,350
		Actual:	6,194			6,193			
Subtotal:		Budget: 7,600				8,350			8,350
		Actual:	6,194			6,193			
420500 Protective Inspections									
420520 Code Enforcement		Budget: 1,185				800			800
		Actual:	1,184			1,184			
Subtotal:		Budget: 1,185				800			800
		Actual:	1,184			1,184			
Group:		Budget: 17,808				18,650			18,650
		Actual:	7,378			7,377			
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: 142							0
		Actual:	142			141			
430240 Road & Street Maintenance		Budget: 13,500				11,000			11,000
		Actual:	11,683			11,683			
Subtotal:		Budget: 13,642				11,000			11,000
		Actual:	11,825			11,824			
430800 Solid Waste Services									
430800 Solid Waste Services		Budget: 0							0
		Actual:							
430830 Collection		Budget: 0							0
		Actual:							
430840 Disposal		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 13,642				11,000			11,000
		Actual:	11,825			11,824			

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2190 COMPREHENSIVE INSURANCE

Account	Prev FTE	Previous 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									
440640 Enforcement-Animals		Budget: 1,000					1,000		1,000
		Actual:	839				839		
Subtotal:		Budget: 1,000					1,000		1,000
		Actual:	839				839		
Group:		Budget: 1,000					1,000		1,000
		Actual:	839				839		
460000 Culture and Recreation									
460400 Park & Recreation Services									
460433 Park Areas		Budget: 2,000					2,050		2,050
		Actual:	1,715				1,715		
Subtotal:		Budget: 2,000					2,050		2,050
		Actual:	1,715				1,715		
Group:		Budget: 2,000					2,050		2,050
		Actual:	1,715				1,715		
470000 Housing & Community Development									
470200 Housing Rehab									
470270 Clearing & Demolition		Budget: 100							0
		Actual:	78				77		
Subtotal:		Budget: 100							0
		Actual:	78				77		
470300 Economic Development									
470300 Economic Development		Budget: 0					50		50
		Actual:							
Subtotal:		Budget: 0					50		50
		Actual:							
Group:		Budget: 100					50		50
		Actual:	78				77		
510000 Miscellaneous									
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		Budget: 9,000					9,000		9,000
		Actual:							
Subtotal:		Budget: 9,000					9,000		9,000
		Actual:							
Group:		Budget: 9,000					9,000		9,000
		Actual:							
Fund:		Budget: 55,050					50,250		50,250
		Actual:	31,197				31,197		

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410100 Legislative Services - Council									
410100 Legislative Services -		Budget: _____	326	_____	336				336
		Actual: _____		326	326				
Subtotal:		Budget: _____	326	_____	336				336
		Actual: _____		326	326				
410300 Judicial Services									
410360 City/Municipal Court		Budget: _____	8,947	_____	10,866				10,866
		Actual: _____		8,787	8,787				
410370 Crime Victim's Assistance		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	8,947	_____	10,866				10,866
		Actual: _____		8,787	8,787				
410500 Financial Services									
410510 Finance Administration		Budget: _____	15,849	_____	2,997				2,997
		Actual: _____		15,849	15,849				
Subtotal:		Budget: _____	15,849	_____	2,997				2,997
		Actual: _____		15,849	15,849				
411100 Legal Services									
411100 Legal Services		Budget: _____	2,816	_____	2,964				2,964
		Actual: _____		2,816	2,816				
Subtotal:		Budget: _____	2,816	_____	2,964				2,964
		Actual: _____		2,816	2,816				
411200 Facilities Administration									
411200 Facilities Administration		Budget: _____	2,126	_____	2,200				2,200
		Actual: _____		1,944	1,944				
Subtotal:		Budget: _____	2,126	_____	2,200				2,200
		Actual: _____		1,944	1,944				
Group:		Budget: _____	30,064	_____	19,363				19,363
		Actual: _____		29,722	29,722				
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: _____	33,203	_____	32,410				32,410
		Actual: _____		33,202	33,202				
420110 Law Enforcement		Budget: _____	7,174	_____	10,661				10,661
		Actual: _____		5,776	5,776				
420120 Facilities		Budget: _____	454	_____	555				555
		Actual: _____		426	426				
420140 Crime Control &		Budget: _____	737	_____					0
		Actual: _____							
Subtotal:		Budget: _____	41,568	_____	43,626				43,626
		Actual: _____		39,404	39,404				
420400 Fire Protection & Control									
420460 Fire Suppression		Budget: _____	593	_____	382				382
		Actual: _____		325	325				

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal :		Budget: _____	593	_____	382				382
		Actual : _____		325	325				
420500 Protective Inspections									
420520 Code Enforcement		Budget: _____	1,146	_____	1,548				1,548
		Actual : _____		1,146	1,146				
420531 Building Inspection		Budget: _____	955	_____	1,642				1,642
		Actual : _____		955	955				
Subtotal :		Budget: _____	2,101	_____	3,190				3,190
		Actual : _____		2,101	2,101				
Group:		Budget: _____	44,262	_____	47,198				47,198
		Actual : _____		41,830	41,830				
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: _____	0	_____					0
		Actual : _____							
430220 Facilities		Budget: _____	284	_____					0
		Actual : _____							
430240 Road & Street Maintenance		Budget: _____	0	_____					0
		Actual : _____		12,826	12,826				
430246 Storm Drainage Maintenance		Budget: _____	401	_____		421			421
		Actual : _____		379	379				
Subtotal :		Budget: _____	685	_____	421				421
		Actual : _____		13,205	13,205				
Group:		Budget: _____	685	_____	421				421
		Actual : _____		13,205	13,205				
440000 Public Health									
440600 Animal Control Services									
440640 Enforcement-Animals		Budget: _____	4,019	_____	1,548				1,548
		Actual : _____		4,018	4,018				
Subtotal :		Budget: _____	4,019	_____	1,548				1,548
		Actual : _____		4,018	4,018				
Group:		Budget: _____	4,019	_____	1,548				1,548
		Actual : _____		4,018	4,018				
460000 Culture and Recreation									
460400 Park & Recreation Services									
460433 Park Areas		Budget: _____	6,048	_____	6,290				6,290
		Actual : _____		6,047	6,047				
Subtotal :		Budget: _____	6,048	_____	6,290				6,290
		Actual : _____		6,047	6,047				
Group:		Budget: _____	6,048	_____	6,290				6,290
		Actual : _____		6,047	6,047				

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
470000 Housing & Community Development									
470300 Economic Development									
470300 Economic Development		Budget: _____	180	_____		93			93
		Actual: _____		179		179			
Subtotal:		Budget: _____	180	_____		93			93
		Actual: _____		179		179			
Group:		Budget: _____	180	_____		93			93
		Actual: _____		179		179			
510000 Miscellaneous									
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	85,258	_____		74,913			74,913
		Actual: _____		95,001		95,001			

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

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									
410300 Judicial Services									
410360 City/Municipal Court		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
410500 Financial Services									
410510 Finance Administration		Budget: _____	11	_____					0
		Actual: _____		11	11				
410551 Payroll Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	11	_____					0
		Actual: _____		11	11				
411100 Legal Services									
411100 Legal Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
411200 Facilities Administration									
411200 Facilities Administration		Budget: _____	4,560	_____	6,920				6,920
		Actual: _____		4,559	4,559				
Subtotal:		Budget: _____	4,560	_____	6,920				6,920
		Actual: _____		4,559	4,559				
411800 Other General Gov't Services									
411830 Association Dues		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	4,571	_____	6,920				6,920
		Actual: _____		4,570	4,570				
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: _____	94,049	_____	83,552				83,552
		Actual: _____		14,501	14,501				
420110 Law Enforcement		Budget: _____	25,936	_____					0
		Actual: _____		16,873	16,873				
420120 Facilities		Budget: _____	0	_____					0
		Actual: _____							
420140 Crime Control &		Budget: _____	3,771	_____					0
		Actual: _____							
Subtotal:		Budget: _____	123,756	_____	83,552				83,552
		Actual: _____		31,374	31,374				
420400 Fire Protection & Control									
420460 Fire Suppression		Budget: _____	1,341	_____					0
		Actual: _____		1,341	1,341				

CITY OF HARDIN
Expendi ture by Acti vi ty and Object
For the Year: 2022 - 2023

2371 GROUP HEALTH-EMPLOYER CONTRI BUTIONS

Account	Prev FTE	Previ ous Budget	Previ ous Actual	FTE	(100) Personal Servi ces	(200-800) Operati ng & Mai ntenance	(600-699) P&I	(900) Capital Outl ay	Fi nal Budget
Subtotal :		Budget: _____	1,341	_____					0
		Actual : _____		1,341	1,341				
420500 Protective Inspecti ons									
420520 Code Enforcement		Budget: _____	0	_____					0
		Actual : _____							
420531 Bui ldi ng Inspecti on		Budget: _____	0	_____					0
		Actual : _____							
Subtotal :		Budget: _____	0	_____					0
		Actual : _____							
Group:		Budget: _____	125,097	_____	83,552				83,552
		Actual : _____		32,715	32,715				
430000 Public Works									
430200 Road & Street Servi ces									
430200 Road & Street Servi ces		Budget: _____	0	_____					0
		Actual : _____							
430240 Road & Street Mai ntenance		Budget: _____	0	_____					0
		Actual : _____							
430246 Storm Drain age Mai ntenance		Budget: _____	598	_____					0
		Actual : _____		598	598				
Subtotal :		Budget: _____	598	_____					0
		Actual : _____		598	598				
Group:		Budget: _____	598	_____					0
		Actual : _____		598	598				
440000 Public Heal th									
440600 Animal Control Servi ces									
440640 Enforcement -Anim als		Budget: _____	0	_____					0
		Actual : _____							
Subtotal :		Budget: _____	0	_____					0
		Actual : _____							
Group:		Budget: _____	0	_____					0
		Actual : _____							
460000 Cul ture and Recreation									
460400 Park & Recreation Servi ces									
460433 Park Areas		Budget: _____	6,995	_____	13,519				13,519
		Actual : _____		3,126	3,126				
Subtotal :		Budget: _____	6,995	_____	13,519				13,519
		Actual : _____		3,126	3,126				
Group:		Budget: _____	6,995	_____	13,519				13,519
		Actual : _____		3,126	3,126				
470000 Housi ng & Communi ty Devel opment									
470300 Economi c Devel opment									
470300 Economi c Devel opment		Budget: _____	317	_____	201				201
		Actual : _____		317	317				
Subtotal :		Budget: _____	317	_____	201				201
		Actual : _____		317	317				

2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	

Group:		Budget: _____	317	_____	201				201
		Actual: _____		317	317				
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	137,578	_____	104,192				104,192
		Actual: _____		41,326	41,326				

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2372 PERMISSIVE MEDICAL LEVY

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									
410300 Judicial Services									
410360 City/Municipal Court		Budget: 10,089				46			46
		Actual:	9,230		9,230				
Subtotal:		Budget: 10,089			46				46
		Actual:	9,230		9,230				
410500 Financial Services									
410510 Finance Administration		Budget: 12,719			13,392				13,392
		Actual:	12,404		12,404				
Subtotal:		Budget: 12,719			13,392				13,392
		Actual:	12,404		12,404				
Group:		Budget: 22,808			13,438				13,438
		Actual:	21,634		21,634				
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: 2,124							0
		Actual:	1,062		1,062				
420110 Law Enforcement		Budget: 0			32,837				32,837
		Actual:							
Subtotal:		Budget: 2,124			32,837				32,837
		Actual:	1,062		1,062				
420400 Fire Protection & Control									
420460 Fire Suppression		Budget: 2,268			1,093				1,093
		Actual:	1,134		1,134				
Subtotal:		Budget: 2,268			1,093				1,093
		Actual:	1,134		1,134				
420500 Protective Inspections									
420520 Code Enforcement		Budget: 7,019			15,237				15,237
		Actual:	6,704		6,704				
420531 Building Inspection		Budget: 7,019							0
		Actual:	6,704		6,704				
Subtotal:		Budget: 14,038			15,237				15,237
		Actual:	13,408		13,408				
Group:		Budget: 18,430			49,167				49,167
		Actual:	15,604		15,604				
430000 Public Works									
430200 Road & Street Services									
430246 Storm Drainage Maintenance		Budget: 750			1,085				1,085
		Actual:	375		375				
Subtotal:		Budget: 750			1,085				1,085
		Actual:	375		375				
Group:		Budget: 750			1,085				1,085
		Actual:	375		375				

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2372 PERMISSIVE MEDICAL LEVY

Account	Prev FTE	Previous 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									
440640 Enforcement-Animals		Budget: _____	14,037	_____	15,237				15,237
		Actual: _____		13,408	13,408				
Subtotal:		Budget: _____	14,037	_____	15,237				15,237
		Actual: _____		13,408	13,408				
Group:		Budget: _____	14,037	_____	15,237				15,237
		Actual: _____		13,408	13,408				
460000 Culture and Recreation									
460400 Park & Recreation Services									
460433 Park Areas		Budget: _____	3,863	_____					0
		Actual: _____		3,718	3,718				
Subtotal:		Budget: _____	3,863	_____					0
		Actual: _____		3,718	3,718				
Group:		Budget: _____	3,863	_____					0
		Actual: _____		3,718	3,718				
Fund:		Budget: _____	59,888	_____	78,927				78,927
		Actual: _____		54,739	54,739				

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2398 LOCAL CHARGES FOR SERVICES

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget

420000 Public Safety									
420500 Protective Inspections									
420540 Comm Decay-Land Use		Budget: _____	500	_____			350		350
		Actual: _____							
Subtotal:		Budget: _____	500	_____			350		350
		Actual: _____							
Group:		Budget: _____	500	_____			350		350
		Actual: _____							
430000 Public Works									
430200 Road & Street Services									
430251 Ice and Snow Removal		Budget: _____	2,000	_____			550		550
		Actual: _____							
Subtotal:		Budget: _____	2,000	_____			550		550
		Actual: _____							
431100 Weed Control									
431100 Weed Control		Budget: _____	12,000	_____			12,000		12,000
		Actual: _____		442			441		
Subtotal:		Budget: _____	12,000	_____			12,000		12,000
		Actual: _____		442			441		
Group:		Budget: _____	14,000	_____			12,550		12,550
		Actual: _____		442			441		
470000 Housing & Community Development									
470200 Housing Rehab									
470270 Clearing & Demolition		Budget: _____	15,000	_____			12,800		12,800
		Actual: _____							
Subtotal:		Budget: _____	15,000	_____			12,800		12,800
		Actual: _____							
Group:		Budget: _____	15,000	_____			12,800		12,800
		Actual: _____							
Fund:		Budget: _____	29,500	_____			25,700		25,700
		Actual: _____		442			441		

CITY OF HARDIN
Expendi ture by Acti vity and Object
For the Year: 2022 - 2023

2399 COAL BOARD GRANT

Account	Prev FTE	Previ ous Budget	Previ ous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Servi ces	Operati ng & Mai ntenance	P&I	Capit al Outl ay	

420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: _____	60,000	_____				42,500	42,500
		Actual: _____							
Subtotal:		Budget: _____	60,000	_____				42,500	42,500
		Actual: _____							
420400 Fire Protection & Control									
420460 Fire Suppression		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	60,000	_____				42,500	42,500
		Actual: _____							
430000 Public Works									
430200 Road & Street Services									
430230 Road & Street Construction		Budget: _____	0	_____					0
		Actual: _____							
430240 Road & Street Maintenance		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	60,000	_____				42,500	42,500
		Actual: _____							

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2401 LIGHTING DISTRICT #1

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	

410000 General Government									
410500 Financial Services									
410510 Finance Administration			0						0
		Budget: _____		_____					
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
430000 Public Works									
430100 Public Works Administration									
430100 Public Works Administration			750				750		750
		Budget: _____		_____					
		Actual: _____		312			312		
Subtotal:		Budget: _____	750	_____			750		750
		Actual: _____		312			312		
430200 Road & Street Services									
430263 Street Lighting			20,000				25,000		25,000
		Budget: _____		_____					
		Actual: _____		16,772			16,771		
Subtotal:		Budget: _____	20,000	_____			25,000		25,000
		Actual: _____		16,772			16,771		
Group:		Budget: _____	20,750	_____			25,750		25,750
		Actual: _____		17,084			17,084		
Fund:		Budget: _____	20,750	_____			25,750		25,750
		Actual: _____		17,084			17,084		

2411 LIGHTING DISTRICT 54

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	

410000 General Government									
410500 Financial Services									
410510 Finance Administration		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
430000 Public Works									
430100 Public Works Administration									
430100 Public Works Administration		Budget: _____	2,500	_____			2,500		2,500
		Actual: _____		312			312		
Subtotal:		Budget: _____	2,500	_____			2,500		2,500
		Actual: _____		312			312		
430200 Road & Street Services									
430263 Street Lighting		Budget: _____	168,750	_____			168,750		168,750
		Actual: _____		114,082			114,081		
Subtotal:		Budget: _____	168,750	_____			168,750		168,750
		Actual: _____		114,082			114,081		
Group:		Budget: _____	171,250	_____			171,250		171,250
		Actual: _____		114,394			114,394		
Fund:		Budget: _____	171,250	_____			171,250		171,250
		Actual: _____		114,394			114,394		

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2501 STREET MAINTENANCE #1

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									
410500 Financial Services									
410510 Finance Administration		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
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: _____	0	_____					0
		Actual: _____							
430210 Administration		Budget: _____	0	_____					0
		Actual: _____							
430220 Facilities		Budget: _____	7,782	_____	3,355	5,000			8,355
		Actual: _____		2,616	2,604	12			
430234 Curb and Gutter		Budget: _____	0	_____					0
		Actual: _____							
430240 Road & Street Maintenance		Budget: _____	436,216	_____	302,276	186,650			488,926
		Actual: _____		280,129	198,898	81,231			
Subtotal:		Budget: _____	443,998	_____	305,631	191,650			497,281
		Actual: _____		282,745	201,502	81,243			
430500 Water Utilities									
430540 Purification and Treatment		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
430800 Solid Waste Services									
430840 Disposal		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	443,998	_____	305,631	191,650			497,281
		Actual: _____		282,745	201,502	81,243			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2501 STREET MAINTENANCE #1

Account	Prev FTE	Previ ous Budget	Previ ous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Servi ces	Operati ng & Mai ntenance	P&I	Capit al Outl ay	

Group:	Budget: _____		0	_____					0
	Actual:								
Fund:	Budget: _____	443,998		_____	305,631	191,650			497,281
	Actual:		282,745		201,502	81,243			

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2580 CURB & GUTTER

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	

410000 General Government									
410500 Financial Services									
410510 Finance Administration		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
430000 Public Works									
430100 Public Works Administration									
430100 Public Works Administration		Budget: _____	7,550	_____			6,100		6,100
		Actual: _____		312			312		
Subtotal:		Budget: _____	7,550	_____			6,100		6,100
		Actual: _____		312			312		
430200 Road & Street Services									
430230 Road & Street Construction		Budget: _____	0	_____					0
		Actual: _____							
430234 Curb and Gutter		Budget: _____	75,000	_____			60,000	15,000	75,000
		Actual: _____							
Subtotal:		Budget: _____	75,000	_____			60,000	15,000	75,000
		Actual: _____							
Group:		Budget: _____	82,550	_____			66,100	15,000	81,100
		Actual: _____		312			312		
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
524000 Other Financing Uses - Special									
524000 Other Financing Uses -		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	82,550	_____			66,100	15,000	81,100
		Actual: _____		312			312		

2810 POLICE TRAINING/PENSION FUND

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: 6,214			5,428	7,000			12,428
		Actual:	1,501			1,501			
Subtotal:		Budget: 6,214			5,428	7,000			12,428
		Actual:	1,501			1,501			
Group:		Budget: 6,214			5,428	7,000			12,428
		Actual:	1,501			1,501			
Fund:		Budget: 6,214			5,428	7,000			12,428
		Actual:	1,501			1,501			

2820 GAS APPORTIONMENT TAX

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									
410500 Financial Services									
410510 Finance Administration			0						0
Subtotal :			0						0
Group :			0						0
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services			0						0
430220 Facilities			227		278				278
				213	213				
430230 Road & Street Construction			0						0
430240 Road & Street Maintenance		185,043			21,124		110,937		132,061
			67,388		67,388				
Subtotal :		185,270			21,402		110,937		132,339
			67,601		67,601				
Group :		185,270			21,402		110,937		132,339
			67,601		67,601				
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating			0						0
Subtotal :			0						0
524000 Other Financing Uses - Special									
524000 Other Financing Uses -			0						0
Subtotal :			0						0
Group :			0						0
Fund :		185,270			21,402		110,937		132,339
			67,601		67,601				

2821 GAS TAX - SPECIAL ALLOCATION PROGRAM

Account	Prev FTE	Previous 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									
430230 Road & Street Construction									
	Budget: _____	210,559		_____				302,135	302,135
	Actual:								
Subtotal:	Budget: _____	210,559		_____				302,135	302,135
	Actual:								
Group:	Budget: _____	210,559		_____				302,135	302,135
	Actual:								
Fund:	Budget: _____	210,559		_____				302,135	302,135
	Actual:								

2916 COPS Grant

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
420000 Public Safety									
420100 Law Enforcement Services									
420110 Law Enforcement									
	Budget: _____	141,100		_____	194,141				194,141
	Actual:								
Subtotal:	Budget: _____	141,100		_____	194,141				194,141
	Actual:								
Group:	Budget: _____	141,100		_____	194,141				194,141
	Actual:								
Fund:	Budget: _____	141,100		_____	194,141				194,141
	Actual:								

2917 CRIME VICTIMS ASSISTANCE

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									
410300 Judicial Services									
410370 Crime Victim's Assistance		Budget: _____	21,145	_____	15,477	4,000			19,477
		Actual: _____							
Subtotal:		Budget: _____	21,145	_____	15,477	4,000			19,477
		Actual: _____							
410500 Financial Services									
410510 Finance Administration		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
411100 Legal Services									
411100 Legal Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	21,145	_____	15,477	4,000			19,477
		Actual: _____							
510000 Miscellaneous									
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	21,145	_____	15,477	4,000			19,477
		Actual: _____							

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2939 RURAL COMM DEVELOPMENT

Account	Prev FTE	Previous 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									
420100 Law Enforcement Services		Budget: 100,000	Actual: 32,189			20,189		149,811	149,811
								12,000	
Subtotal:		Budget: 100,000	Actual: 32,189			20,189		149,811	149,811
								12,000	
420400 Fire Protection & Control									
420460 Fire Suppression		Budget: 0	Actual:						0
Subtotal:		Budget: 0	Actual:						0
Group:		Budget: 100,000	Actual: 32,189			20,189		149,811	149,811
								12,000	
Fund:		Budget: 100,000	Actual: 32,189			20,189		149,811	149,811
								12,000	

CITY OF HARDIN
Expenditure by Activity and Object
For the Year: 2022 - 2023

2992 AMERICAN RESCUE PLAN ACT

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									
410500 Financial Services									
410510 Finance Administration		Budget: 3,351			3,373	3,500			6,873
		Actual:	3,348		238	3,110			
Subtotal:		Budget: 3,351			3,373	3,500			6,873
		Actual:	3,348		238	3,110			
Group:		Budget: 3,351			3,373	3,500			6,873
		Actual:	3,348		238	3,110			
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: 75,000			84,638	20,000			104,638
		Actual:	7,193			7,193			
Subtotal:		Budget: 75,000			84,638	20,000			104,638
		Actual:	7,193			7,193			
420400 Fire Protection & Control									
420460 Fire Suppression		Budget: 37,500					37,500		37,500
		Actual:							
Subtotal:		Budget: 37,500					37,500		37,500
		Actual:							
Group:		Budget: 112,500			84,638	20,000	37,500		142,138
		Actual:	7,193			7,193			
430000 Public Works									
430200 Road & Street Services									
430240 Road & Street Maintenance		Budget: 26,302					26,302		26,302
		Actual:							
Subtotal:		Budget: 26,302					26,302		26,302
		Actual:							
Group:		Budget: 26,302					26,302		26,302
		Actual:							
470000 Housing & Community Development									
470300 Economic Development									
470320 Economic Development Loans		Budget: 25,000				25,000			25,000
		Actual:							
Subtotal:		Budget: 25,000				25,000			25,000
		Actual:							
Group:		Budget: 25,000				25,000			25,000
		Actual:							
Fund:		Budget: 167,153			88,011	48,500	63,802		200,313
		Actual:	10,541		238	10,303			
Grand Total:		Budget: 2,023,376			888,122	590,200	684,185		2,162,507
		Actual:	780,040		460,407	307,633	12,000		

C. Debt Service Funds

3000

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

3110 TIFD - DEBT SERVICE

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
310000 TAXES		
312000 P & I on Delinquent Taxes	64,175	4,650
314110 TIFD Real Estate Taxes	454,953	978,611
314120 TIFD Personal Property Taxes	13,715	21,750
Group:	532,843	1,005,011
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement Share	5,201	5,000
Group:	5,201	5,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	32	2,000
Group:	32	2,000
Total Revenues	538,076	1,012,011
Expenditures		
490000 Debt Service		
490200 Revenue Bonds		
620 Interest	653,750	1,002,011
630 Paying Agent Fees	10,502	10,000
Account:	664,252	1,012,011
Group:	664,252	1,012,011
Total Expenditures	664,252	1,012,011
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

3511 SID #120

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenue		
363020 Bond Principal & Interest Assessments	50,890	50,000
Group:	50,890	50,000
Total Revenues	50,890	50,000
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

3512 SID #121

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenue		
363020 Bond Principal & Interest Assessments	18,429	25,000
Group:	18,429	25,000
Total Revenues	18,429	25,000
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

D. Capital Projects Funds

4000

4020 CAPITAL IMPROVEMENTS

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement Share	20,030	30,000
Group:	20,030	30,000
360000 Miscellaneous Revenue		
363020 Bond Principal & Interest Assessments	6,131	7,500
Group:	6,131	7,500
370000 Investment and Royalty Earnings		
371010 Investment Earnings	705	1,500
Group:	705	1,500
380000 Other Financing Sources		
383000 Interfund Operating Transfer	25,000	25,000
Group:	25,000	25,000
Total Revenues	51,866	64,000
Expenditures		
410000 General Government		
411200 Facilities Administration		
920 Buildings		125,000
Account:		125,000
Group:		125,000
420000 Public Safety		
420100 Law Enforcement Services		
220 Operating Supplies	8,467	
350 Professional Services	11,111	38,889
940 Machinery & Equipment	96,161	42,500
Account:	115,739	81,389
Group:	115,739	81,389
Total Expenditures	115,739	206,389

4024 POLICE DEPARTMENT

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Investment Earnings		25
	Group:	25
380000 Other Financing Sources		
383000 Interfund Operating Transfer		25,000
	Group:	25,000
Total Revenues		25,025

4025 FIRE DEPARTMENT

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331110 Federal Disaster Aid		120,000
	Group:	120,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	173	500
	Group:	173
380000 Other Financing Sources		
383000 Interfund Operating Transfer	40,000	40,000
	Group:	40,000
Total Revenues	40,173	160,500
Expenditures		
420000 Public Safety		
420460 Fire Suppression		
220 Operating Supplies	7,300	
940 Machinery & Equipment	5,237	120,000
	Account:	12,537
	Group:	12,537
Total Expenditures	12,537	120,000

4046 PARKS - CAPITAL PROJECTS

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331080 Forest Service Law Enforcement		95,000
Group:		95,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	350	100
Group:	350	100
380000 Other Financing Sources		
383000 Interfund Operating Transfer	30,000	30,000
Group:	30,000	30,000
Total Revenues	30,350	125,100
Expenditures		
460000 Culture and Recreation		
460433 Park Areas		
950 Construction in Progress		190,000
Account:		190,000
Group:		190,000
Total Expenditures		190,000

E. Enterprise Funds

5000

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5210 WATER

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331999 COVID-19/STIMULUS REV - FEDERAL SOURCES		765,000
334120 Montana Coal Endowment Program		15,000
334230 Community Technical Assistance Program -	2,965	
336020 On Behalf Payments PERS	17,738	5,000
Group:	20,703	785,000
340000 Charges for Services		
343021 Metered Water Sales	673,915	675,000
343023 Bulk and Irrigation Water Sales	80,681	80,000
343024 Sales & Curb Stop Repairs	8,387	5,305
343025 Water Fees/Permits	300	500
343026 Water Install/Reconnect Charges	6,950	7,000
343027 Misc Water Revenue inc Penalty	14,462	16,000
343028 Water Testing Charge \$2	2,656	2,600
Group:	787,351	786,405
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	611	200
362001 Impact/Investment Fees	6,706	3,000
363022 Bond Interest Assessments	38	
Group:	7,355	3,200
370000 Investment and Royalty Earnings		
371010 Investment Earnings	5,194	7,000
371020 Gain(Loss) in Fair Value of Investments		-5,000
Group:	5,194	2,000
 Total Revenues	 820,603	 1,576,605

Expenses

Non-Cash Expenses		
510300 Other Unallocated Costs		
190 Other Personal Services	7,265	5,000
Account:	7,265	5,000
Group:	7,265	5,000

Total Non-Cash Expenses

5210 WATER

Account	Previous Year Actual	Final Budget
-----	-----	-----
430510 Administration		
100 Personal Services	40,275	44,609
110 Salaries and Wages	8,062	8,062
140 Employer Contributions	3,768	4,149
144 Health Insurance	14,907	16,093
145 PERS(retirement)	3,664	3,942
190 Other Personal Services	-102,039	20,000
210 Office Supplies & Materials	8,374	13,000
330 Publicity, Subscriptions &	3,658	5,000
340 Utility Services	3,524	4,750
350 Professional Services	14,024	35,000
360 Repair & Maintenance		300
370 Travel		600
380 Training Services	89	800
510 Insurance	14,603	18,000
530 Rentals	313	300
540 Special Assessments	2,591	3,500
830 Deprec-Closed to Retained	246,097	265,000
Account:	261,910	443,105
430540 Purification and Treatment		
100 Personal Services	134,223	148,811
140 Employer Contributions	12,214	13,710
144 Health Insurance	20,782	23,480
145 PERS(retirement)	11,911	13,348
220 Operating Supplies	65,650	90,000
330 Publicity, Subscriptions &	553	1,250
340 Utility Services	54,632	60,000
350 Professional Services	9,575	63,000
360 Repair & Maintenance	1,023	25,000
370 Travel	958	
380 Training Services	1,242	1,500
940 Machinery & Equipment		120,000
Account:	312,763	560,099
430550 Transmission & Distribution		
100 Personal Services	79,344	86,871
140 Employer Contributions	9,820	10,858
144 Health Insurance	18,691	22,289
145 PERS(retirement)	7,041	7,792
220 Operating Supplies	30,182	50,000
230 Meters & radio reads -	3,070	50,000
330 Publicity, Subscriptions &	116	300
340 Utility Services	2,197	3,500
350 Professional Services	16,433	60,000
360 Repair & Maintenance	200	30,000
380 Training Services	4	2,000
930 Improvements Other than		575,000
Account:	167,098	898,610
Group:	741,771	1,901,814

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5210 WATER

Account	Previous Year Actual	Final Budget
-----	-----	-----
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds		5,000
Account:		5,000
Group:		5,000
Total Expenses	749,036	1,911,814
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	<u>\$31,620</u>	<u>\$35,000</u>
Total Non-Cash Expenses	_____	<u>\$35,000</u>
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	<u>\$780,656</u>	<u>\$1,946,814</u>

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5211 WATER - Curb Stops

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343020 Water Revenues - \$1.00	14,589	16,000
	Group:	16,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer		5,000
	Group:	5,000
Total Revenues	14,589	21,000
Expenses		
430550 Transmission & Distribution		
100 Personal Services		1,000
140 Employer Contributions		250
144 Health Insurance		400
145 PERS(retirement)		100
360 Repair & Maintenance	5,974	15,000
	Account:	16,750
	Group:	16,750
Total Expenses	5,974	16,750

5211 WATER - Curb Stops

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

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5310 SEWER FUND

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331072 Rural Communities Facilities Grant		5,201,000
331999 COVID-19/STIMULUS REV - FEDERAL SOURCES		100,000
334061 Coal Impact Grant-Econ Development		250,000
334120 Montana Coal Endowment Program		500,000
336020 On Behalf Payments PERS	13,258	4,500
Group:	13,258	6,055,500
340000 Charges for Services		
343031 Sewer Service Charges	821,839	920,000
343033 Sewer Fees/Permits	150	300
343034 WWTP Charges	5,895	12,000
343036 Misc Sewer Revenue inc Penalty	12,841	14,000
343037 Sump Pump Fee	3,412	3,000
Group:	844,137	949,300
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	2,964	2,500
362001 Impact/Investment Fees	3,047	3,000
363022 Bond Interest Assessments	75	
Group:	6,086	5,500
370000 Investment and Royalty Earnings		
371010 Investment Earnings	3,844	6,500
371020 Gain(Loss) in Fair Value of Investments		-5,000
Group:	3,844	1,500
380000 Other Financing Sources		
381070 Proceeds from (Fed) Notes /Loans/Intercap		2,121,000
381071 Proceeds from (State) Notes /Loans/Intercap		2,099,000
Group:		4,220,000
 Total Revenues	 867,325	 11,231,800

5310 SEWER FUND

Account	Previous Year Actual	Final Budget

Expenses		
Non-Cash Expenses		
510300 Other Unallocated Costs		
190 Other Personal Services	738	
	Account:	738
	Group:	738
Total Non-Cash Expenses		
430610 Administration		
100 Personal Services	40,275	44,609
110 Salaries and Wages	8,062	8,062
140 Employer Contributions	3,768	4,149
144 Health Insurance	14,907	16,093
145 PERS(retirement)	3,664	3,942
190 Other Personal Services	-96,353	20,000
210 Office Supplies & Materials	7,790	12,000
330 Publicity, Subscriptions &	587	2,000
340 Utility Services	2,052	3,000
350 Professional Services	12,449	29,000
360 Repair & Maintenance		300
370 Travel		300
380 Training Services	80	700
510 Insurance	12,944	16,000
540 Special Assessments	1,086	1,500
830 Deprec-Closed to Retained	192,269	210,000
	Account:	203,580
430630 Collection & Transmission		
100 Personal Services	55,224	62,057
140 Employer Contributions	6,623	7,429
144 Health Insurance	13,481	17,649
145 PERS(retirement)	4,900	5,567
220 Operating Supplies	21,337	33,000
330 Publicity, Subscriptions &	169	2,000
340 Utility Services	18,325	20,000
350 Professional Services	8,290	40,000
360 Repair & Maintenance	856	16,000
380 Training Services	11	250
530 Rentals	1,005	1,200
	Account:	130,221
430640 Treatment and Disposal		
100 Personal Services	93,982	95,681
140 Employer Contributions	8,482	8,745
144 Health Insurance	10,179	10,996
145 PERS(retirement)	8,339	8,583
220 Operating Supplies	10,568	50,000

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5310 SEWER FUND

Account	Previous Year Actual	Final Budget
330 Publicity, Subscriptions &	395	500
340 Utility Services	50,899	55,000
350 Professional Services	13,127	40,000
360 Repair & Maintenance	1,550	40,000
370 Travel	343	500
380 Training Services	300	2,000
530 Rentals		500
Account:	198,164	312,505
430691 AMERICAN RESCUE PLAN ACT INFRASTRUCTURE		
930 Improvements Other than		100,000
Account:		100,000
Group:	531,965	989,312
470400 TSEP/Home		
350 Professional Services		15,000
950 Construction in Progress		10,281,220
Account:		10,296,220
Group:		10,296,220
490200 Revenue Bonds		
610 Principal		131,000
620 Interest	2,850	1,232
630 Paying Agent Fees	2,280	985
Account:	5,130	133,217
490201 Revenue Bonds-ARRA		
610 Principal		18,000
620 Interest	1,151	1,017
Account:	1,151	19,017
490202 Revenue Bonds-SRF		
610 Principal		34,000
620 Interest	6,140	5,470
630 Paying Agent Fees	3,070	2,735
Account:	9,210	42,205
490203 Revenue Bonds-SRF 2021 Series B		
610 Principal		24,000
620 Interest	9,542	10,880
630 Paying Agent Fees	2,386	2,720
Account:	11,928	37,600
490204 Revenue Bonds-USDA/RD		
610 Principal		12,586
620 Interest		11,464
Account:		24,050

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5310 SEWER FUND

Account	Previous Year Actual	Final Budget
-----	-----	-----
490205 Revenue Bonds - SRF Series A 2022		
610 Principal		11,000
620 Interest		4,631
630 Paying Agent Fees		1,158
Account:		16,789
Group:	27,419	272,878
Total Expenses	560,122	11,558,410
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	<u>\$17,567</u>	<u>\$19,500</u>
Total Non-Cash Expenses	<u>\$17,567</u>	<u>\$19,500</u>
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	<u>\$34,166</u>	_____
102240 Replacement/Depreciation	<u>\$534,710</u>	_____
102230 Surplus	<u>\$0</u>	_____
102220 Reserve	<u>\$121,515</u>	_____
Total Other Cash Uses	<u>\$690,390</u>	_____
Total Expenses and Other Cash Uses	<u>\$1,268,079</u>	_____

5410 SOLID WASTE - COLLECTION

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On Behalf Payments PERS	8,457	2,500
Group:	8,457	2,500
340000 Charges for Services		
343041 Garbage Collection Charges	226,024	481,561
Group:	226,024	481,561
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	1,277	1,200
363040 Penalty & Interest Special Assessments	7,511	5,500
Group:	8,788	6,700
370000 Investment and Royalty Earnings		
371010 Investment Earnings	3,143	5,500
371020 Gain(Loss) in Fair Value of Investments		-2,500
Group:	3,143	3,000
Total Revenues	246,412	493,761
Expenses		
Non-Cash Expenses		
510300 Other Unallocated Costs		
190 Other Personal Services	3,392	5,500
Account:	3,392	5,500
Group:	3,392	5,500
Total Non-Cash Expenses		
430810 Administration		
100 Personal Services	15,946	17,444
110 Salaries and Wages	3,766	3,766
140 Employer Contributions	1,546	1,679
144 Health Insurance	5,706	6,163
145 PERS(retirement)	1,460	1,574
190 Other Personal Services	-59,911	20,000
210 Office Supplies & Materials	2,135	2,850
330 Publicity, Subscriptions &	261	750
340 Utility Services	758	1,000
350 Professional Services	4,637	5,000

5410 SOLID WASTE - COLLECTION

Account	Previous Year Actual	Final Budget
-----	-----	-----
360 Repair & Maintenance		100
370 Travel		100
380 Training Services	35	500
510 Insurance	8,438	10,000
540 Special Assessments	259	500
830 Deprec-Closed to Retained	30,225	90,000
Account:	15,261	161,426
430830 Collection		
100 Personal Services	105,061	126,170
140 Employer Contributions	13,078	16,045
144 Health Insurance	28,793	40,717
145 PERS(retirement)	9,322	11,317
220 Operating Supplies	72,755	75,000
330 Publicity, Subscriptions &	2,077	2,500
340 Utility Services	773	1,200
350 Professional Services	1,914	2,500
360 Repair & Maintenance	16,683	20,000
380 Training Services	15	250
940 Machinery & Equipment		376,837
Account:	250,471	672,536
Group:	265,732	833,962
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	35,000	50,000
Account:	35,000	50,000
Group:	35,000	50,000
 Total Expenses	 304,124	 889,462

5410 SOLID WASTE - COLLECTION

Account -----	Previous Year Actual -----	Final Budget -----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	\$21,279	_____
 Total Non-Cash Expenses	 \$21,279	 _____
 Other Cash Uses		
211000 Due to Other Funds	_____	_____
 Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	\$300,000	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
 Total Other Cash Uses	 \$300,000	 _____
 Total Expenses and Other Cash Uses	 \$321,279	 _____

5417 LANDFILL

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On Behalf Payments PERS	14,794	250
Group:	14,794	250
340000 Charges for Services		
343042 Disposal Charges	774,680	700,000
343045 Sale of Scrap		2,000
343047 Sale of Materials & Supplies	3,779	4,000
Group:	778,459	706,000
360000 Miscellaneous Revenue		
361007 Rents/Leases	996	996
362000 Other Miscellaneous Revenue	1,242	1,000
Group:	2,238	1,996
370000 Investment and Royalty Earnings		
371010 Investment Earnings	19,390	17,500
371020 Gain(Loss) in Fair Value of Investments	-56,974	-15,000
Group:	-37,584	2,500
380000 Other Financing Sources		
382030 Gain/Loss on Sale of Fixed Assets		10,000
383000 Interfund Operating Transfer	35,000	50,000
Group:	35,000	60,000
Total Revenues	792,907	770,746
Expenses		
Non-Cash Expenses		
510300 Other Unallocated Costs		
190 Other Personal Services	1,716	1,500
Account:	1,716	1,500
Group:	1,716	1,500
Total Non-Cash Expenses		
430810 Administration		
100 Personal Services	23,825	26,397
110 Salaries and Wages	6,451	6,451
140 Employer Contributions	2,389	2,618

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5417 LANDFILL

Account	Previous Year Actual	Final Budget
144 Health Insurance	8,007	8,650
145 PERS(retirement)	2,189	2,359
190 Other Personal Services	-65,920	20,000
210 Office Supplies & Materials	2,735	5,000
330 Publicity, Subscriptions &	326	500
340 Utility Services	1,114	1,600
350 Professional Services	6,768	12,000
360 Repair & Maintenance		300
370 Travel		100
380 Training Services	44	250
510 Insurance	10,468	15,000
540 Special Assessments	228	500
830 Deprec-Closed to Retained	201,932	235,000
Account:	200,556	336,725
430840 Disposal		
100 Personal Services	127,932	127,084
140 Employer Contributions	15,314	19,829
144 Health Insurance	23,825	31,533
145 PERS(retirement)	11,351	14,988
220 Operating Supplies	120,951	80,000
330 Publicity, Subscriptions &	6,598	10,000
340 Utility Services	3,051	3,500
350 Professional Services	11,701	30,000
360 Repair & Maintenance	24,521	80,000
380 Training Services	765	2,500
530 Rentals		20,000
580 Closure/Post Closure Care	69,518	75,000
930 Improvements Other than		60,000
940 Machinery & Equipment		275,000
Account:	415,527	829,434
430844 Disposal - Ash		
100 Personal Services	59,976	98,620
140 Employer Contributions	7,733	7,159
144 Health Insurance	10,189	13,852
145 PERS(retirement)	5,322	5,258
330 Publicity, Subscriptions &	10,432	15,000
350 Professional Services	7,106	10,000
580 Closure/Post Closure Care	59,968	50,000
Account:	160,726	199,889
Group:	776,809	1,366,048
490200 Revenue Bonds		
610 Principal		91,000
620 Interest	3,125	2,007
630 Paying Agent Fees	2,500	1,605
Account:	5,625	94,612

CITY OF HARDIN
Fund Budget Summary
For the Year: 2022 - 2023

5417 LANDFILL

Account -----	Previous Year Actual -----	Final Budget -----
Group:	5,625	94,612
Total Expenses	784,150	1,462,160
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	<u>\$17,301</u>	_____
Total Non-Cash Expenses	<u>\$17,301</u>	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	<u>\$24,100</u>	_____
102230 Surplus	_____	_____
102220 Reserve	<u>\$94,919</u>	_____
Total Other Cash Uses	<u>\$119,019</u>	_____
Total Expenses and Other Cash Uses	<u>\$920,470</u>	_____

**ENTERPRISE FUND BUDGET SUMMARY
CAPITAL EXPENDITURES SUPPLEMENT - DETAIL
(Water and Sewer)**

FUND: Title: Number:	WATER AND SEWER FUNDS BUDGETED CAPITAL PROJECTS 5210-5310	City of Hardin Fiscal Year ended June 30, 2023	
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights		
	Structures		
	Reservoirs		
	Wells		
TOTAL SOURCE OF SUPPLY.....		0	0
189200	PUMPING PLANT:		
	Land Rights		
	Structures		
	Pumps		
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights		
	Structures	16,237	10,381,220
	Treatment Equipment	56,215	0
TOTAL TREATMENT PLANT.....		72,452	10,381,220
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights		
	Structures		
	Mains	0	575,000
	Services		
	Meters		
	Hydrants		
TOTAL TRANSMISSION AND DISTRIBUTION.....		0	575,000
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment		
TOTAL GENERAL PLANT.....		0	0
*TOTAL UTILITY ASSETS.....		72,452	10,956,220

*Total shown here to be same as total on page 41 for Water Operating 900 Capital Outlay and Page 42 for Sewer Operating 900 Capital Outlay.

G. Private Purpose Trust Funds

7000

7120 FIRE DEPARTMENT RELIEF ASSOCIATION

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 P & I on Delinquent Taxes		50
Group:		50
330000 INTERGOVERNMENTAL REVENUES		
335050 Police Insurance Premium Apportionment	6,197	7,732
335230 State Entitlement Share		30,230
Group:	6,197	37,962
370000 Investment and Royalty Earnings		
371010 Investment Earnings	240	200
Group:	240	200
Total Revenues	6,437	38,212
Expenditures		
510000 Miscellaneous		
510600 Pensions		
130 Employee Benefits - Firemen	25,686	26,500
131 Employee Benefits -	1,200	3,500
Account:	26,886	30,000
Group:	26,886	30,000
Total Expenditures	26,886	30,000

CITY OF HARDIN
Tax Levy Requirements Schedule Non-Voted
For the Year: 2022 - 2023

1 Mill Yield: (10) 3757.77
Road 1 Mill Yield: (10) 3757.77

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
	(1)	(8)-(1)	(1) + (2)	(4)	(5)	(9)*(10)	(5) + (6)	(4) + (7)	(9)	(4) - (1)+(7)
Fund	Budget	Reserve	Total Requi red	Cash Avai lable	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Est. Ending Cash Bal .
2396	0	25,594	25,594	25,469	125	0	125	25,594	0.0000	25,594
CDBG - Housi ng (93 & I										
2398	25,700	33,767	59,467	29,967	29,500	0	29,500	59,467	0.0000	33,767
LOCAL CHARGES FOR SERV										
2399	42,500	0	42,500	0	42,500	0	42,500	42,500	0.0000	0
COAL BOARD GRANT										
2401	25,750	6,186	31,936	14,936	17,000	0	17,000	31,936	0.0000	6,186
LIGHTING DISTRICT #1										
2411	171,250	78,393	249,643	118,514	131,129	0	131,129	249,643	0.0000	78,393
LIGHTING DISTRICT 54										
2501	497,281	357,656	854,937	469,687	385,250	0	385,250	854,937	0.0000	357,656
STREET MAINTENANCE #1										
2580	81,100	253,533	334,633	314,508	20,125	0	20,125	334,633	0.0000	253,533
CURB & GUTTER										
2810	12,428	0	12,428	4,696	7,732	0	7,732	12,428	0.0000	0
POLICE TRAINING/PENSIO										
2820	132,339	243,307	375,646	304,725	70,921	0	70,921	375,646	0.0000	243,307
GAS APPORTIONMENT TAX										
2821	302,135	210,558	512,693	210,558	302,135	0	302,135	512,693	0.0000	210,558
GAS TAX - SPECIAL ALLO										
2916	194,141	0	194,141	0	194,141	0	194,141	194,141	0.0000	0
COPS Grant										
2917	19,477	5,582	25,059	5,404	19,655	0	19,655	25,059	0.0000	5,582
CRIME VICTIMS ASSISTAN										
2939	149,811	31,189	181,000	0	181,000	0	181,000	181,000	0.0000	31,189
RURAL COMM DEVELOPMENT										
2992	200,313	959,473	1,159,786	959,973	199,813	0	199,813	1,159,786	0.0000	959,473
AMERICAN RESCUE PLAN A										
3110	1,012,011	189,742	1,201,753	189,742	1,012,011	0	1,012,011	1,201,753	0.0000	189,742
TIFD - DEBT SERVICE										
3511	0	-21,857	-21,857	-71,857	50,000	0	50,000	-21,857	0.0000	-21,857
SID #120										
3512	0	-5,472	-5,472	-30,472	25,000	0	25,000	-5,472	0.0000	-5,472
SID #121										
4020	206,389	166,279	372,668	308,668	64,000	0	64,000	372,668	0.0000	166,279
CAPITAL IMPROVEMENTS										
4024	0	25,025	25,025	0	25,025	0	25,025	25,025	0.0000	25,025
POLICE DEPARTMENT										
4025	120,000	113,544	233,544	73,044	160,500	0	160,500	233,544	0.0000	113,544
FIRE DEPARTMENT										
4046	190,000	31,922	221,922	96,822	125,100	0	125,100	221,922	0.0000	31,922
PARKS - CAPITAL PROJEC										
5210	1,911,814	1,723,446	3,635,260	2,058,655	1,576,605	0	1,576,605	3,635,260	0.0000	1,723,446
WATER										
5211	16,750	20,299	37,049	16,049	21,000	0	21,000	37,049	0.0000	20,299
WATER - Curb Stops										
5310	11,558,410	1,090,271	12,648,681	1,416,881	11,231,800	0	11,231,800	12,648,681	0.0000	1,090,271
SEWER FUND										

CITY OF HARDIN
Tax Levy Requirements Schedule Non-Voted
For the Year: 2022 - 2023

1 Mill Yield: (10) 3757.77
Road 1 Mill Yield: (10) 3757.77

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(9)*(10) Property Tax Revenues	(5) + (6) Total Revenues	(4) + (7) Total Resources	Mill Levy	(4) - (1)+ (7) Est. Ending Cash Bal.
5410	889,462	945,419	1,834,881	1,341,120	493,761	0	493,761	1,834,881	0.0000	945,419
SOLID WASTE - COLLECTI										
5417	1,462,160	1,835,478	3,297,638	2,526,892	770,746	0	770,746	3,297,638	0.0000	1,835,478
LANDFILL										
Totals	19,221,221	8,319,334	27,540,555	10,383,981	17,156,574	0	17,156,574	27,540,555	0.0000	8,319,334

CITY OF HARDIN
Tax Levy Requirements Schedule Voted
For the Year: 2022 - 2023

1 Mill Yield: (10) 3757.77
Road 1 Mill Yield: (10) 3757.77

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Avai lable	Non-Tax Revenues	(9)*(10) Property Tax Revenues	(5) + (6) Total Revenues	(4) + (7) Total Resources	Mill Levy	(4) - (1)+ (7) Est. Ending Cash Bal.
1000 GENERAL	2,155,793	800,530	2,956,323	1,358,201	1,078,498	519,624	1,598,122	2,956,323	138.2800	800,530
2190 COMPREHENSIVE INSURANC	50,250	13,231	63,481	33,008	19,200	11,273	30,473	63,481	3.0000	13,231
2370 PERS-EMPLOYER CONTRIBU	74,913	9,981	84,894	23,804	17,500	43,590	61,090	84,894	11.6000	9,981
2371 GROUP HEALTH-EMPLOYER	104,192	30,333	134,525	100,831	475	33,219	33,694	134,525	8.8400	30,333
2372 PERMISSIVE MEDICAL LEV	78,927	1,973	80,900	1,562	425	78,913	79,338	80,900	21.0000	1,973
7120 FIRE DEPARTMENT RELIEF	30,000	109,837	139,837	101,625	38,212	0	38,212	139,837	0.0000	109,837
Totals	2,494,075	965,885	3,459,960	1,619,031	1,154,310	686,619	1,840,929	3,459,960	182.7200	965,885

CITY OF HARDIN
Non-Levied Funds - Summary Schedule
For the Year: 2022 - 2023

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Avai l a b l e	Non-Tax Revenues	(4) + (5) Total Resources
2396 CDBG - Housing (93 & later Loan Repayment)	0	25,594	25,594	25,469	125	25,594
2397 CDBG - ECON DEV	0	0	0	0	0	0
2398 LOCAL CHARGES FOR SERVICES	25,700	33,767	59,467	29,967	29,500	59,467
2399 COAL BOARD GRANT	42,500	0	42,500	0	42,500	42,500
2401 LIGHTING DISTRICT #1	25,750	6,186	31,936	14,936	17,000	31,936
2411 LIGHTING DISTRICT 54	171,250	78,393	249,643	118,514	131,129	249,643
2501 STREET MAINTENANCE #1	497,281	357,656	854,937	469,687	385,250	854,937
2580 CURB & GUTTER	81,100	253,533	334,633	314,508	20,125	334,633
2810 POLICE TRAINING/PENSION FUND	12,428	0	12,428	4,696	7,732	12,428
2820 GAS APPORTIONMENT TAX	132,339	243,307	375,646	304,725	70,921	375,646
2821 GAS TAX - SPECIAL ALLOCATION PROGRAM	302,135	210,558	512,693	210,558	302,135	512,693
2916 COPS Grant	194,141	0	194,141	0	194,141	194,141
2917 CRIME VICTIMS ASSISTANCE	19,477	5,582	25,059	5,404	19,655	25,059
2939 RURAL COMM DEVELOPMENT	149,811	31,189	181,000	0	181,000	181,000
2992 AMERICAN RESCUE PLAN ACT	200,313	959,473	1,159,786	959,973	199,813	1,159,786
3110 TIFD - DEBT SERVICE	1,012,011	189,742	1,201,753	189,742	1,012,011	1,201,753
3511 SID #120	0	-21,857	-21,857	-71,857	50,000	-21,857
3512 SID #121	0	-5,472	-5,472	-30,472	25,000	-5,472
4020 CAPITAL IMPROVEMENTS	206,389	166,279	372,668	308,668	64,000	372,668
4024 POLICE DEPARTMENT	0	25,025	25,025	0	25,025	25,025
4025 FIRE DEPARTMENT	120,000	113,544	233,544	73,044	160,500	233,544
4046 PARKS - CAPITAL PROJECTS	190,000	31,922	221,922	96,822	125,100	221,922
5210 WATER	1,911,814	1,723,446	3,635,260	2,058,655	1,576,605	3,635,260
5211 WATER - Curb Stops	16,750	20,299	37,049	16,049	21,000	37,049
5310 SEWER FUND	11,558,410	1,090,271	12,648,681	1,416,881	11,231,800	12,648,681

CITY OF HARDIN
Non-Levied Funds - Summary Schedule
For the Year: 2022 - 2023

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
5410 SOLID WASTE - COLLECTION	889,462	945,419	1,834,881	1,341,120	493,761	1,834,881
5417 LANDFILL	1,462,160	1,835,478	3,297,638	2,526,892	770,746	3,297,638
Totals	19,221,221	8,319,334	27,540,555	10,383,981	17,156,574	27,540,555

City of Hardin

TAXABLE VALUATION SCHEDULE

Fiscal Year: 2022-2023

PROPERTY CLASSIFICATION	Entity-wide Taxable Valuation
Real	4,142,359
Personal	83,527
Special Mobile	4,077
Manufactured Homes	30,612
Centrally Assessed	894,104
Net & Gross Proceeds	
Tax Increment Financing District	(1,396,908)
TOTAL.....	3,757,771

The City of
HARDIN

Montana

FINAL

Capital Improvement Plan

FY 2023 – FY 2027

What is a Capital Improvement Plan?

A Capital Improvement Plan identifies a comprehensive set of capital improvements that are proposed to be completed over the next five fiscal years. Capital improvements include infrastructure, facilities, equipment and plants. The City of Hardin Capital Improvement Plan contains information on how the City will use funds available for improvement projects for fiscal years 2023 through 2027.

The City has many different sources that are used to complete these improvements, such as: tax revenues, state shared revenues, bond proceeds, grants and charges for services. The City is continuously striving for ways to leverage funding options to maximize funding for all improvements.

The City Council adopts only the first year of the plan as the official capital spending budget, which is a major portion of the official annual budget. Even though the first year of the CIP is the only year adopted by Council, each of the subsequent years is important for providing a plan for funding priorities, scheduling of improvements and gathering public input.

What is a capital project or capital improvement?

A capital project or improvement is a project or asset that costs more than \$5,000 and has a useful life of more than one year and the result is an addition to the City's asset(s). The costs can be for acquisition of property, new construction, or rehabilitation to a condition that is like-new. The costs can include land, engineering, costs incurred to put the asset into use (such as outfitting a police vehicle) and contract services.

What is in this 5-year Capital Improvement Plan?

This 5-year plan includes total estimated project costs of \$19,320,413 and 45 total projects. Any projects that cannot be reliably estimated to be paid through current and projected resources, and existing fund balances are determined to be financed through debt proceeds. The use of debt also allows the City to spread the cost for projects over multiple years, thus sharing the cost.

Method of Determining Cost

The City uses various methods to determine the cost of the projects listed in the CIP. One method is to gather current quotes or estimates for what a project will cost. An example of this method would be the track loader listed under Landfill projects or the water storage expansion and sedimentation extension projects. Another method is the continuation of a current project that was estimated previously, such as the Waste Water Upgrade Project currently through Phase I and starting design of Phase II. A third method used would be to research current market prices, specifically for equipment. An example of this would be police vehicles, desks, computers, etc. Construction projects are unique and much more difficult to estimate, so they would fall into the first two methods. The final method used to determine costs is to roll-forward quotes from previous years. This is done using a 5-year average consumer price index (CPI) increase in the region and multiplying by the prior year's cost projection. The City uses average growth as it is more likely to show the trend of the market, rather than using a single year of CPI, or a blanket 3% increase.

Categories

The City of Hardin uses 8 capital improvement categories, as can be seen in the following table.

Facilities: this category includes any projects to buildings or structures owned by the City

Fire: includes any capital purchases made for the fire departments, examples include equipment like fire trucks and SCBAs

Park: includes any improvements completed in City parks, to include equipment, land improvements, paths, pavilions, etc.

Police: this category includes any equipment purchased for the City Police Department (vehicles, gear, etc.)

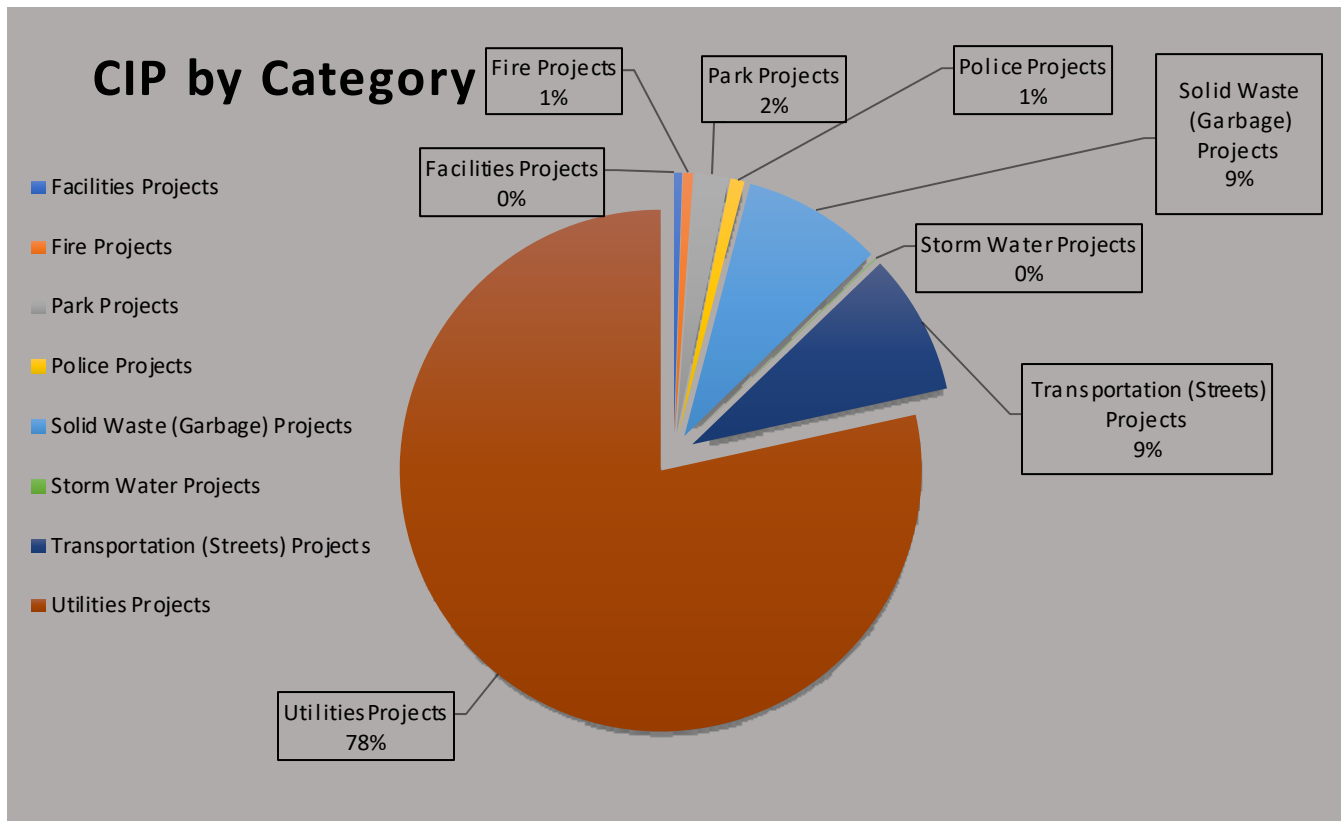
Solid Waste: includes any equipment or land purchased for the garbage operations of the City

Storm Water: this category includes improvements to culverts, ditches and other storm water collection

Transportation: includes any new street construction, rehabilitation, curbs, gutters, etc.

Utilities: this category includes any improvements or assets constructed for the water, wastewater or landfill utilities of the City

Project Category Totals						
Project Category	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Facilities Projects	96,100	-	-	-	-	96,100
Fire Projects	120,000	-	-	-	-	120,000
Park Projects	211,870	110,000	30,000	20,000	30,000	401,870
Police Projects	85,000	45,000	-	40,000	-	170,000
Solid Waste (Garbage) Projects	376,837	150,000	414,521	426,956	300,000	1,668,314
Storm Water Projects	15,000	-	-	-	-	15,000
Transportation (Streets) Projects	550,000	221,737	347,100	343,740	231,023	1,693,600
Utilities Projects	4,845,853	7,048,000	500,000	276,096	2,485,580	15,155,529
Total Capital Improvement Plan	6,300,660	7,574,737	1,291,621	1,106,792	3,046,603	19,320,413



Fund Types

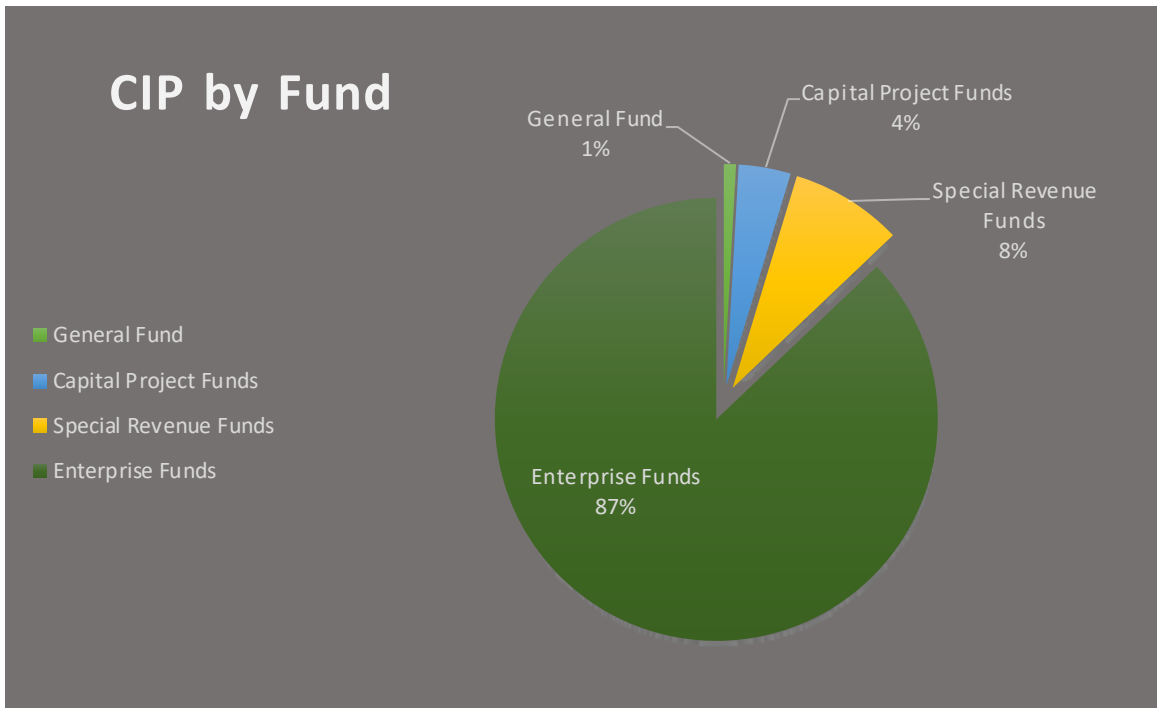
General Fund: The General Fund accounts for all activities not accounted for in other governmental funds. Revenues generated include property taxes, license and state shared revenues.

Capital Project Funds: account for the restricted resources that are specifically for capital improvements not accounted for in other funds. Resources generated in these funds are from state shared revenues, debt issued or transfers from the General Fund.

Special Revenue Funds: account for proceeds of specific sources of revenue that are restricted or committed to be expended for specified purposes.

Enterprise Funds: accounts for activities for which a fee is charged for services provided to the public and each fund acts as its own business entity to be self-sustaining.

PROJECTS BY FUND						
Fund	FY2022	FY2023	FY2024	FY2025	FY2026	Total
General Fund	46,257	4,290	51,300	65,440	4,290	171,577
Capital Projects Funds						
Capital Improvements Fund	167,500	-	-	-	-	167,500
Fire Department Capital	120,000	-	-	-	-	120,000
Police Department Capital	-	45,000	-	40,000	-	85,000
Parks Capital Improvements	171,870	110,000	30,000	20,000	30,000	361,870
Total Capital Projects Fund	459,370	155,000	30,000	60,000	30,000	734,370
Special Revenue Funds						
Coal Board	42,500	-	-	-	-	42,500
Curb & Gutter	15,000	15,000	15,000	15,000	15,000	75,000
American Rescue Plan Act Fund	-	-	-	-	-	-
Gas Tax	110,937	66,647	115,000	127,500	45,933	466,017
Gas Tax - BaRSAA	302,135	85,800	85,800	85,800	85,800	645,335
COPS	-	-	-	-	-	-
Rural Community Development	-	-	-	-	-	-
FEMA	-	-	-	-	-	-
Street Maintenance Fund	95,555	50,000	80,000	50,000	80,000	355,555
Total Special Revenue Funds	566,127	217,447	295,800	278,300	226,733	1,584,407
Enterprise Funds						
Water	617,220	-	-	221,096	276,370	1,114,686
Sewer	3,898,073	6,848,000	-	-	-	10,746,073
Solid Waste - Garbage	377,392	150,000	414,521	426,956	300,000	1,668,869
Landfill	336,221	200,000	500,000	55,000	2,209,210	3,300,431
Total Enterprise Funds	5,228,906	7,198,000	914,521	703,052	2,785,580	16,830,059
TOTAL CAPITAL IMPROVEMENTS	\$ 6,300,660	\$ 7,574,737	\$ 1,291,621	\$ 1,106,792	\$ 3,046,603	\$ 19,320,413



Revenue Sources

American Rescue Plan: includes the funding from the American Rescue Plan act that can be used for 4 purposes, which are:

- Water, sewer and broadband infrastructure
- Essential worker premium pay
- Stabilization to local industries like hospitality and tourism
- Revenue loss for government services and pay-go capital projects

Debt: any bonds or notes issued to fund capital improvements. This could also include SIDs to help fund the capital improvements.

Contributions: includes any donations, contributions of assets or deeds of land provided to the City

Grants: funds that are provided to the City from the State or Federal programs that do not require the City to repay the amount provided.

Special Assessments: include assessments levied for specific services, such as street maintenance, lighting, garbage, etc.

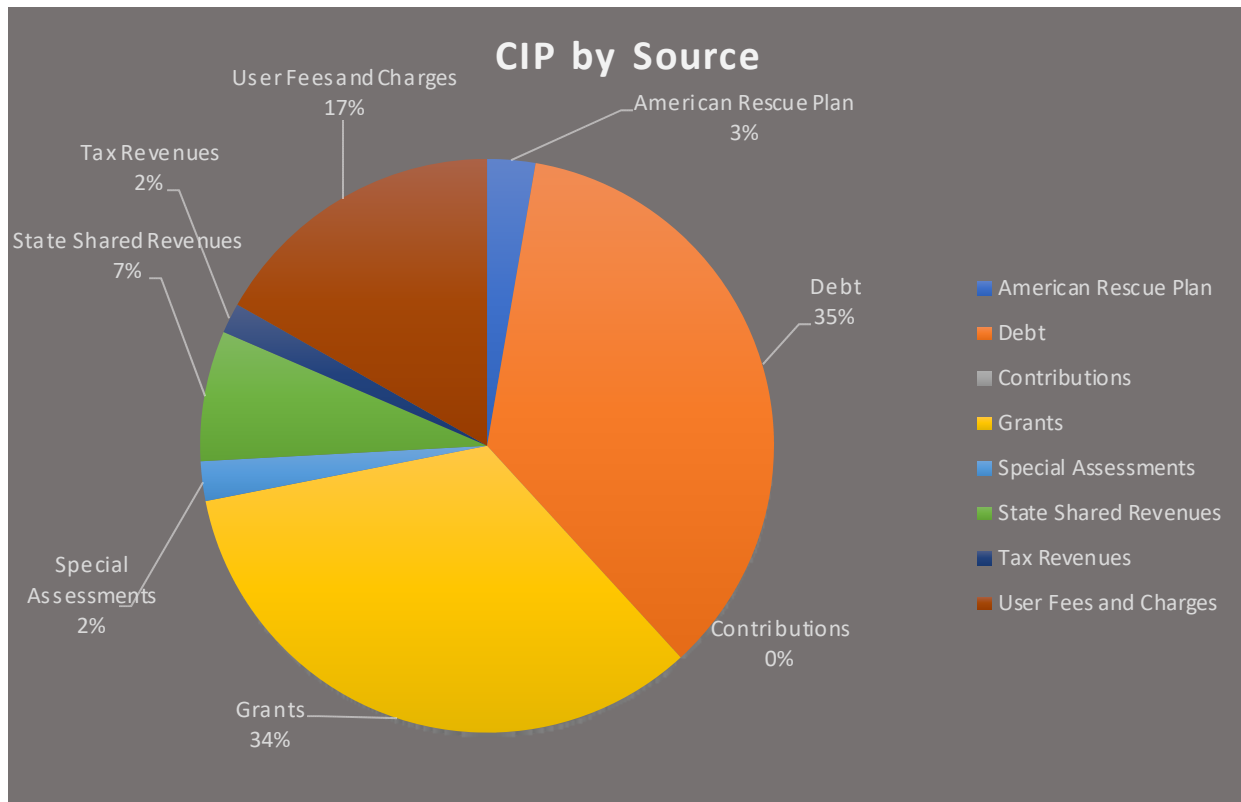
State Shared Revenues: include any taxes collected by the State and provided back to municipalities based on certain criteria.

Tax Revenues: include property taxes, such as real and personal property taxes

User Fees and Charges: include fees charged to the public for services provided

PROJECTS BY REVENUE SOURCE

Revenue Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
American Rescue Plan	\$ 525,000	\$ -	\$ -	\$ -	\$ -	525,000
Debt	2,673,000	1,547,000	-	426,956	2,209,210	6,856,166
Contributions	-	-	-	-	-	-
Grants	1,015,630	5,246,000	250,000	-	-	6,511,630
Special Assessments	110,555	65,000	95,000	65,000	95,000	430,555
State Shared Revenues	604,941	229,947	200,800	253,300	131,733	1,420,721
Tax Revenues	90,628	36,790	81,300	85,440	34,290	328,448
User Fees and Charges	1,380,906	350,000	664,521	276,096	576,370	3,247,893
Total Capital Improvement Plan	\$ 6,400,660	\$ 7,474,737	\$ 1,291,621	\$ 1,106,792	\$ 3,046,603	\$ 19,320,413



CIP PROJECTS BY CATEGORY FY 2023 – FY 2027 (Final)

CIP Projects by Category is a detailed view of the summarized projects by category from above. For example, under the fire department projects category are the SCBAs through FEMA or local funds. The detail of this table provides a visual of how the summarized CIP projects by category is derived.

FACILITIES PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Sand Shed	85,000					85,000
City Wide- 5 computers, 1 laptop	11,100					11,100
Total Facilities Projects	96,100	-	-	-	-	96,100
FIRE DEPARTMENT PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
SCBAs - FEMA & Contingency	120,000					120,000
Total Fire Department Projects	120,000	-	-	-	-	120,000
PARKS PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
South Park Equipment, Pavilion, other	171,870					171,870
Bathrooms in Plaza and Wilson Park	40,000	40,000				80,000
Replacement for 1 ton Red Chevy	-	50,000				50,000
Future Park Projects To be decided	-	20,000	30,000	20,000	30,000	100,000
Total Parks Projects	211,870	110,000	30,000	20,000	30,000	401,870
POLICE PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Police K-9 Vehicle & future vehicles	85,000	45,000	-	40,000	-	170,000
Total Police Projects	85,000	45,000	-	40,000	-	170,000
SOLID WASTE (GARBAGE) PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Replacement for Freightliner #29	376,837					376,837
Replacement for Mack #55			414,521			414,521
Replacement for Peterbilt #74				426,956		426,956
Replacement for Ford Box Truck #11		150,000				150,000
Land Purchase					300,000	300,000
Total Solid Waste (Garbage) Projects	376,837	150,000	414,521	426,956	300,000	1,668,314
STORM WATER PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Woodley Lane River Access Culvert	15,000					15,000
Total Storm Water Projects	15,000	-	-	-	-	15,000

TRANSPORTATION (STREETS) PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
1st Street West & Lewis Division to 2nd	400,000					400,000
Cody between 1st and 2nd by KRC	40,000					40,000
Crawford Ave, 2nd to 3rd St		156,737				156,737
N Crook Ave, Railroad to 6th St E			252,100			252,100
Choteau, 1st ST S to 3rd St W				278,740		278,740
8th St W by High School					136,023	136,023
10th & Mitchell Culvert	15,000					15,000
Curb & Gutter Program	15,000	15,000	15,000	15,000	15,000	75,000
Chip seal and resurfacing	80,000	50,000	80,000	50,000	80,000	340,000
Total Transportation (Street) Projects	550,000	221,737	347,100	343,740	231,023	1,693,600
UTILITIES PROJECTS						
Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Water - lining the tanks and mixers	120,000					120,000
Water - water main extension Watson Dr.	425,000		-			425,000
Water - Preliminary Engineering Report	70,000					70,000
Water - Freightliner Dump Truck				221,096		221,096
Water - Excavator #49 replacement					276,370	276,370
Wastewater - Phase II	3,531,000					3,531,000
Wastewater - Phase III		6,848,000				6,848,000
Wastewater - Vac Con Truck Replacement	364,853					364,853
Landfill - Loader	275,000					275,000
Landfill - Dumpster site at the landfill	60,000					60,000
Landfill - Addition to equipment shed				55,000		55,000
Landfill - Scraper Replacement			500,000			500,000
Landfill - Motor grader replacement		200,000				200,000
Landfill - Road for new ash cell					209,210	209,210
Landfill - Site for new Coal Ash Cell					2,000,000	2,000,000
Total Utilities Projects	4,845,853	7,048,000	500,000	276,096	2,485,580	15,155,529
TOTAL CAPITAL PROJECTS	6,300,660	7,574,737	1,291,621	1,106,792	3,046,603	19,320,413

CIP PROJECTS BY FUND FY 2023 – FY 2027 (Final)

CIP Projects by Fund is a detailed view of the summarized projects by fund from above. For example, under the coal board fund is the police vehicle. This detail helps provide an understandable view of what fund capital expenditures will be paid from and what to expect for future projects.

GENERAL FUND PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
City Wide- 5 computers, 1 laptop	4,329					4,329
1st St West & Lewis matching funds	26,928					26,928
Crawford Ave, 2nd to 3rd Ave		4,290				4,290
Woodley Lane River Access Culvert	15,000					15,000
N Crook Ave, Railroad to 6th St E			51,300			51,300
Choteau, 1st ST S to 3rd St W				65,440		65,440
8th St W by High School					4,290	4,290
TOTAL GENERAL FUND PROJECTS	46,257	4,290	51,300	65,440	4,290	171,577

CAPITAL PROJECTS FUNDS**CAPITAL PROJECTS IMPROVEMENT FUND**

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Police Department Vehicles	42,500					42,500
Bathrooms in Plaza	40,000					40,000
Sand Shed	85,000					85,000
Total Capital Improvement Fund Projects	167,500	-	-	-	-	167,500

FIRE DEPARTMENT CAPITAL PROJECTS FUND

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
SCBAs	120,000					120,000

POLICE DEPARTMENT CAPITAL PROJECTS FUND

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Police Vehicles	-	45,000		40,000		85,000

PARKS CAPITAL PROJECTS FUND

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
South Park Equipment, Pavilion, other	171,870					171,870
Bathroom in Wilson Park		40,000				40,000
Replacement for 1 ton Red Chevy		50,000				50,000
Future Park Projects To be decided		20,000	30,000	20,000	30,000	100,000
Total Parks Projects	171,870	110,000	30,000	20,000	30,000	361,870

TOTAL CAPITAL PROJECT FUNDS PROJECTS

	459,370	155,000	30,000	60,000	30,000	734,370
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SPECIAL REVENUE FUNDS**COAL BOARD FUND**

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Police Vehicles	42,500					42,500

CURB AND GUTTER FUND

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Curb & Gutter Program	15,000	15,000	15,000	15,000	15,000	75,000

GAS TAX FUND

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
1st Street West & Lewis Divions to 2nd	70,937					70,937
Cody between 1st and 2nd by KRC	40,000					40,000
Crawford Ave, 2nd to 3rd Ave		66,647				66,647
N Crook Ave, Railroad to 6th St E			115,000			115,000
Choteau, 1st ST S to 3rd St W				127,500		127,500
8th St W by High School					45,933	45,933
Total Gas Tax Projects	110,937	66,647	115,000	127,500	45,933	466,017

SPECIAL REVENUE FUNDS**BARSAA Special Gas Allocation Program**

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
1st Street West & Lewis Divions to 2nd Crawford Ave, 2nd to 3rd Ave	302,135					302,135
N Crook Ave, Railroad to 6th St E		85,800				85,800
Choteau, 1st ST S to 3rd St W			85,800			85,800
8th St W by High School				85,800		85,800
Total Gas Tax Projects	302,135	85,800	85,800	85,800	85,800	645,335

STREET MAINTENANCE FUND

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Chip seal and resurfacing	80,000	50,000	80,000	50,000	80,000	340,000
Choteau, 1st St S to 3rd St W						-
City Wide- 5 computers, 1 laptop	555					555
10th & Mitchell Culvert	15,000					15,000
Total Street Maintenance Projects	95,555	50,000	80,000	50,000	80,000	355,555

TOTAL SPECIAL REVENUE FUNDS	566,127	217,447	295,800	278,300	226,733	1,584,407
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ENTERPRISE FUNDS**WATER FUND PROJECTS**

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Lining the tanks and mixers	120,000					120,000
City Wide- 5 computers, 1 laptop	2,220					2,220
Water main extension Watson Dr.	425,000		-			425,000
Preliminary Engineering Report	70,000					70,000
Freightliner Dump Truck				221,096		221,096
Excavator #49 replacement					276,370	276,370
Total Water Projects	617,220	-	-	221,096	276,370	1,114,686

WASTEWATER FUND PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Phase II	3,531,000					3,531,000
City Wide- 5 computers, 1 laptop	2,220					2,220
Phase III		6,848,000				6,848,000
Vac Con Truck Replacement	364,853					364,853
Total Wastewater Projects	3,898,073	6,848,000	-	-	-	10,746,073

SOLID WASTE (GARBAGE) PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Replacement for Freightliner #29	376,837					376,837
City Wide- 5 computers, 1 laptop	555					555
Replacement for Mack #55			414,521			414,521
Replacement for Peterbilt #74				426,956		426,956
Replacement for Ford Box Truck #11		150,000				150,000
Land Purchase					300,000	300,000
Total Solid Waste (Garbage) Projects	377,392	150,000	414,521	426,956	300,000	1,668,869

LANDFILL PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Loader	275,000					275,000
Dumpster site at Landfill	60,000					60,000
City Wide- 5 computers, 1 laptop	1,221					1,221
Addition to equipment shed				55,000		55,000
Scrapper Replacement			500,000			500,000
Motor grader replacement		200,000				200,000
Road for new ash cell					209,210	209,210
Site for new Coal Ash Cell					2,000,000	2,000,000
Total Landfill Projects	336,221	200,000	500,000	55,000	2,209,210	3,300,431
TOTAL ENTERPRISE CAPITAL PROJECTS	5,228,906	7,198,000	914,521	703,052	2,785,580	16,830,059
TOTAL CAPITAL PROJECTS	6,300,660	7,574,737	1,291,621	1,106,792	3,046,603	19,320,413

CIP PROJECTS BY REVENUE SOURCE FY 2023 – FY 2027 (Final)

CIP Projects by Revenue Source is a detailed view of the summarized projects by revenue source from above. This provides a detailed view of what revenues the City expects to fund current and future capital projects. This is subject to change as grants and other funding sources may be obtained before the project is undertaken.

DEBT FUNDED PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Wastewater - Phase II SRF Loan	552,000					552,000
Wastewater - Phase II RD Loan	2,121,000					2,121,000
Wastewater - Phase III SRF Loan		1,547,000				1,547,000
Solid Waste - Peterbilt #74 Replace				426,956		426,956
Landfill - road for new ash cell					209,210	209,210
Landfill - new coal ash cell					2,000,000	2,000,000
Total Debt Funded Projects	2,673,000	1,547,000	-	426,956	2,209,210	6,856,166

GRANT FUNDED PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Fire Department SCBAs - FEMA	120,000					120,000
South Park Equipment, Pavilion, other - LW	83,130					83,130
Bathrooms in Plaza and Wilson Park	20,000	20,000				40,000
Replacement for 1 ton Red Chevy		25,000				25,000
Police Vehicles - Coal Board	42,500					42,500
Wastewater - Phase II - TSEP	500,000					500,000
Wastewater - Phase II - Coal Board	250,000					250,000
Wastewater - Phase III RD Grant		5,201,000				5,201,000
Landfill - scraper replacement			250,000			250,000
Total Grant Funded Projects	1,015,630	5,246,000	250,000	-	-	6,511,630

SPECIAL ASSESSMENT FUNDED PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Curb & Gutter Program	15,000	15,000	15,000	15,000	15,000	75,000
Chip seal and resurfacing	80,000	50,000	80,000	50,000	80,000	340,000
City Wide- 5 computers, 1 laptop	555					555
10th & Mitchell Culvert	15,000					15,000
Total State Shared Funded Projects	110,555	65,000	95,000	65,000	95,000	430,555

STATE SHARED REVENUES PROJECTS

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Police Department Vehicles - St Entitlement	42,500	45,000		40,000		127,500
Sand Shed - St Entitlement	85,000					85,000
South Park Equipment, Pavilion, other	44,370					44,370
Bathrooms in Plaza and Wilson Park	20,000	20,000				40,000
Replacement for 1 ton Red Chevy		12,500				12,500
1st St West & Lewis Division to 2nd	373,071					373,071
Cody Ave between 1st and 2nd by KRC	40,000					40,000
Crawford Ave, 2nd to 3rd Ave		152,447				152,447
N Crook Ave, Railroad to 6th St E			200,800			200,800
Choteau, 1st St S to 3rd St W				213,300		213,300
8th St W by High School					131,733	131,733
Total State Shared Funded Projects	604,941	229,947	200,800	253,300	131,733	1,420,721

TAX REVENUES

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
1st St West & Lewis Division to 2nd	26,929					26,929
Crawford Ave, 2nd to 3rd Ave		4,290				4,290
N Crook Ave, Railroad to 6th St E			51,300			51,300
Choteau, 1st St S to 3rd St W				65,440		65,440
8th St W by High School					4,290	4,290
South Park Equipment, Pavilion, other	44,370					44,370
Replacement for 1 ton Red Chevy		12,500				12,500
Future Park Projects to be decided	-	20,000	30,000	20,000	30,000	100,000
Woodley Lane River Access Culvert	15,000					15,000
City Wide- 5 computers, 1 laptop	4,329					4,329
Total Tax Funded Projects	90,628	36,790	81,300	85,440	34,290	328,448

USER FEES AND CHARGES

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Water - lining the tanks and mixers	120,000					120,000
Water - Preliminary Engineering Report	70,000					70,000
Water - Freightliner Dump Truck				221,096		221,096
Water - Excavator #49 replacement					276,370	276,370
Wastewater - Phase II -	108,000					108,000
Wastewater - VAC CON Replacement	364,853					364,853
Solid Waste - Freightliner #29 replace	376,837					376,837
Solid Waste - Freightliner #55 replace			414,521			414,521
Solid Waste - Freightliner #11 replace		150,000	-			150,000
Solid Waste - Land Purchase					300,000	300,000
Landfill - Loader	275,000					275,000
Landfill - Dumpster site at the landfill	60,000					60,000
Landfill - addition to equipment shed				55,000		55,000
Landfill - scraper replacement			250,000			250,000
Landfill - motor grader replacement		200,000				200,000
All Enterprise: City wide computers, laptop	6,216					6,216
Total User Fee Funded Projects	1,380,906	350,000	664,521	276,096	576,370	3,247,893

AMERICAN RESCUE PLAN ACT FUNDING

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027+	Total
Water - water main extension Watson Dr.	425,000	-				425,000
Wastewater System	100,000					100,000
Total American Rescue Plan Act Projects	525,000	-	-	-	-	525,000

TOTAL CAPITAL PROJECTS	6,400,660	7,474,737	1,291,621	1,106,792	3,046,603	19,320,413
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The following is a summary of the fixed assets that will be added over the next five years. These assets are split by type of asset added, and if they are Governmental Activities assets, or Business-type assets. This schedule provides a projection of how the asset listing will be impacted each of the next five years according to the capital asset schedule that is included with the annual audit report and annual financial report.

Capital asset activity projected for the fiscal years ended June 30, 2023 through June 30, 2027 are as follows:

CAPITAL ASSET ADDITIONS SUMMARY

	FY23	FY24	FY25	FY26	FY27+
Governmental activities:					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	125,000	40,000	-	-	-
Intangibles/works of art	-	-	-	-	-
Improvements other than buildings	171,870	20,000	30,000	20,000	30,000
Machinery & Equipment	209,884	95,000	-	40,000	-
Infrastructure	<u>565,000</u>	<u>221,737</u>	<u>347,100</u>	<u>343,740</u>	<u>231,023</u>
Total Governmental activities	<u>\$ 1,071,754</u>	<u>\$ 376,737</u>	<u>\$ 377,100</u>	<u>\$ 403,740</u>	<u>\$ 261,023</u>
Business-type activities:					
Land	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Buildings and system	-	-	-	55,000	-
Intangibles/works of art	-	-	-	-	-
Improvements other than buildings	60,000	-	-	-	2,209,210
Machinery and equipment	1,022,906	350,000	914,521	648,052	276,370
Treatment plant	3,531,000	6,848,000	-	-	-
Transmission and distribution	615,000	-	-	-	-
General plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Business-type activities	<u>\$ 5,228,906</u>	<u>\$ 7,198,000</u>	<u>\$ 914,521</u>	<u>\$ 703,052</u>	<u>\$ 2,785,580</u>
 Total Asset Additions Projected	 <u>\$ 6,300,660</u>	 <u>\$ 7,574,737</u>	 <u>\$ 1,291,621</u>	 <u>\$ 1,106,792</u>	 <u>\$ 3,046,603</u>
 Overall Total FY23-FY27	 <u><u>\$ 19,320,413</u></u>				