



406 North Cheyenne
Hardin MT 59034
(406) 665-9260

**Law Enforcement Committee
Meeting
AGENDA**

February 17, 2026

Council Chambers
401 North Cheyenne
and by Virtual Meeting

Join Zoom Meeting
<https://meeting.joindot.zoom.us/j/9897104479?pwd=89874663526>
One tap mobile
+17193594580,,9897104479# US
+12532050468,,9897104479# US

PUBLIC COMMENT:

Law Enforcement Committee Meetings

6:00 p.m.

- Dog & Cats – pound options
- Dispatch

Meeting adjourned at _____ P.M.

Meeting will be Audio Recorded ONLY - Montana Legislature House Bill 890

AGENDA

*The City of Hardin
406 N. Cheyenne Avenue
Hardin, MT 59034*

February 17, 2026

AUDIO RECORDING BEGINS

MEETING CALLED TO ORDER AT 6:30 P.M.

PLEDGE OF ALLEGIANCE

ROLL CALL: Mayor: _____

Alderspersons: Steven Hopes _____ Clayton Greer _____ Chris Sharpe _____
George Toyne _____ Jeremy Krebs _____ Antonio Espinoza _____

CONSENT AGENDA:

Council Meeting 2/3/26 Closed Minutes 2/3/26
Claims

PUBLIC COMMENT (agenda items only):

MAYOR:

COMMITTEE REPORTS:

- **Personnel Committee/City Policy:** Mayor
- **Sewer & Water:** Massine
- **Law Enforcement:** Hopes
- **Streets & Alleys:** Espinoza
- **Parks & Playgrounds:** Krebs
- **Finance/Landfill:** Greer
- **Resolutions and Ordinances:** Sharpe

SPECIAL COMMITTEES:

PETITIONS & COMMUNICATIONS:

- MMIA Worker’s Compensation Timeline
- MMIA Newsletter
- CCPB January 16, 2026 Minutes

UNFINISHED BUSINESS:

NEW BUSINESS:

- City County Planning Board Mayor Appointment
- South Park Project – Lockwood Pre-cast cornhole boards \$5,712.50
- Big Horn Hospital Detainee Hospital Bill - \$89,943.22
- Landfill Compactor Repair \$12,936.89
- Cash Pledge Report
- Quarterly Financial Report

STAFF REPORTS

- **Public Works:**
- **Finance:** Lodge Grass Project Financial Update
- **Police:**
- **Legal:**
- **Economic Development:**

RESOLUTIONS & ORDINANCES:

PUBLIC COMMENT:

ANNOUNCEMENTS:

Local Government Review Study Commission Meetings - 3rd Wednesday of each month, TBD Council Chambers
Business Licenses & Pet Licenses: were due by February 1, 2026
Letters of Interest: Impact Fee Advisory Committee due February 18, 2026
City of Hardin Job Openings: Full-time positions: Police Officer

Meeting adjourned at _____ P.M.

AUDIO RECORDING ENDS

*Additions to the Agenda can be voted on by Council to add to the Agenda for the next Council meeting.
Agenda items will need to be submitted by Wednesday noon before a Tuesday Council meeting.*

**THE COMMON COUNCIL
CITY of HARDIN, MONTANA**

COUNCIL MEETING: The Regular Council Meeting for February 3, 2026 was called to order at 6:30 p.m. with Mayor Riley Ramsey presiding by reciting the Pledge of Allegiance.

The following Aldermen were present: Steven Hopes, George Toyne, Clayton Greer, Jeremy Krebs, Antonio Espinoza. Chris Sharpe was excused.

Also present: Finance Officer/City Clerk Andrew Lehr, Public Works Director Michael Hurff, Jr., Attorney Jordan Knudsen, Economic Development Director Tina Toyne and Police Chief Paul George, Jr.

Also present physically and by virtual meeting: Several members of the public

MINUTES OF THE PREVIOUS MEETINGS & CLAIMS: Mayor Ramsey reported there is a correction on the minutes of the Council meeting for January 20, 2026. The minutes have “silver beds” listed, it should be “sober beds.” Hopes motioned to approve the minutes for January 20, 2026, with the correction. Motion seconded by Greer. On a voice vote, the motion was unanimously approved.

Greer made a motion to approve the claims for January 20, 2026.

	CLAIM No.	Monthly Total
December, 2025	33354-33355, 33360, 33380-33382	\$ 111,469.72
January, 2026	33338-33353, 33356-33357, 33361-33379	66,637.07
February, 2026	33358-3335	<u>575.12</u>
TOTAL Submitted		\$ 178,681.91

Hopes seconded. George Toyne voiced that the City is paying a lot for camera rent in the vehicles and interview room and asked if there was an option to purchase that equipment. Chief George believes the equipment is owned, but the unlimited storage and maintenance is all covered in the agreement. Chief George stated that if anything happens (to the equipment) it would all be covered under the agreement and be replaced. Toyne voiced that it just seems like \$30,000 is a lot and doesn't include the body cameras. Chief George noted that the storage is all covered, while others charge ala carte and charge for storage. The license plate readers (LPRs) are also included in this. Body cameras get a refresh every few years that come with the cost. On a voice vote, the motion was unanimously approved.

PUBLIC COMMENT: N/A

MAYOR:

Mayor Ramsey reported that the City will be working with the County to further discuss dispatch and open the discussions again. Prior to the next Council meeting, there will be a Law Enforcement Committee Meeting at 6:00p.m., two County Commissioners plan to attend.

COMMITTEE REPORTS:

Personnel Policy/City Policy:

Sewer & Water:

Hopes reported that the Lift Station is doing good. Water Plant is running alright. Toyne commented there was a discrepancy on the survey of the land at the waste water plant. There was discussion on who would be responsible for paying for that service. It was determined that Stahly and HDR will absorb that cost.

Law Enforcement:

Espinoza reported there will be a Law Enforcement Meeting prior to the next Council meeting at 6:00 p.m.

Streets & Alleys:

Hopes reported that potholes are currently being fixed. The triangle is being cleaned up. The millings pile will be removed this Spring, during warmer weather. City staff have been putting garbage cans together.

Parks & Playgrounds:

Krebs reported pavilion manufacturing is now complete; they will deliver the building Monday, February 23rd. They will need a telescopic handler, which we were aware was needed. The City is paying for that equipment. It will be installed the week of February 23rd. LumberZacs provided a price to rent the necessary equipment when the South Project began, since it has changed ownership, and will need to contact the new owners to obtain the current price and if renting the equipment is feasible.

Finance/Landfill:

Resolutions & Ordinances:

Economic Development:

SPECIAL COMMITTEES:

PETITIONS & COMMUNICATIONS:

Mayor Ramsey reported there is a document in the packet from the Montana Liquid and Gas Pipeline Association regarding Tactical Pipeline Response Training.

UNFINISHED BUSINESS: N/A

NEW BUSINESS:

Lehr reported the Sewer System Revenue Bond, Series 2026 is the formal paperwork for the City to move the current interim State Revolving Fund (SRF) Loan to the 40-year RD fixed-loan. The resolution was approved at a prior Council meeting. Hopes motioned to adopt the Sewer System Revenue Bond, Series 2026 – Rural Development (RD), seconded by Greer. On a voice vote, the motion was unanimously approved.

Lehr reviewed Northcon, Inc. Pay Application #7 in the amount of \$508,547.16 for the Wastewater Treatment Plant Project. Krebs motioned to pay Northcon, Inc. Pay App #7 in the amount of \$508,547.16. Espinoza seconded. On a voice vote, the motion was unanimously approved. Krebs exited the meeting.

Lehr reviewed the IMEG Services Agreement (Wayfinding) - \$14,000. The City of Hardin completed the Wayfinding Plan in 2024; however, it did not include defined documentation to hand to a sign company to fabricate the signage. The City of Hardin received a grant from the Montana Main Street program in the amount of \$40,000 for sign installation this year. Toyne made a motion to approve the IMEG Services Agreement (Wayfinding) in the amount of \$14,000, seconded by Espinoza. On a voice vote, the motion was unanimously approved.

Lehr reviewed the GPS Audio Tour Platform Proposal - \$19,825. The City of Hardin received a grant from the Montana 250 Commission in the amount of \$20,000 to develop an audio tribute to locations within the county. Two companies provided proposals. Open Audio Tour reflects a lower price but is unable to provide audio equipment. TravelStorysGPS has worked with DestinationiQ in the past and was recommended to conduct this project. Greer made a motion to approve GPS Audio Tour Platform Proposal – TravelStorysGPS in the amount of \$19,825, seconded by Hopes. On a voice vote, the motion was unanimously approved.

Knudsen reviewed the Hardin Visitor Info Center – Contractor Contract. Knudsen shared that Alexandria and himself met with Cushing Terrell to further discuss this contract. Cushing Terrell had a concern that Langlas has not provided a General Contractor Construction Manager fee percentage for Phase 1 costs. Knudsen also has concerns about the listed language in A133 and A201, as they are not aligned. Jason Hubbard shared that Cushing Terrell, City of Hardin, and Langlas have scheduled a meeting to further understand the scope of Phase 1. With that information, Langlas can provide a fee amount. Jason stated that Langlas will accommodate language in A133 and A201 as requested. Knudsen recommended to table the discussion. Hopes motioned to table the Hardin Visitor Info Center – Contractor Contract, seconded by Greer. On a voice vote the motion was unanimously approved.

Lehr reviewed the 2025 Annual Financial Report (AFR). The General Fund ended fiscal year 2025 with a total fund balance of \$1,797,000. This represents a reserve compared to actual expenditures of 16 months. Lehr also reviewed metrics related to financial performance, such as the amount of times current assets can pay current liabilities in the larger funds. Lehr reviewed the statement of cash flows in the proprietary funds, noting that each fund had positive cash flows from operations with the exception of the water fund. Greer motioned to approve the 2025 Annual Financial Report (AFR), seconded by Hopes. On a voice vote, the motion was unanimously approved.

STAFF REPORTS:

Public Works:

Hurff reported that the compactor was down at the landfill for a bit. CAT performed computer work on it, while City staff were able to perform maintenance. The landfill plans to burn the tree pile in early February; permits have been secured. The County has been by to dump the canister site, appearing to be taken care of. The Water Treatment Plant meter is running again. Hurff noted this will need to be upgraded in the near term and will need to be budgeted. The electrician looked through the cabinetries in the intake building. The newer air compressor is being serviced at the river intake. Trevor is obtaining quotes for a different type of motor for the compressor. Hurff noted pothole fillings have begun. Three garbage trucks are running. Hurff noted the guys cut down tree limbs that public works were concerned about following the recent windstorms. Water Distribution Pump House – pumps have been adjusted and are pumping at the max rate. The rotating assembly is expected to be replaced in February, and inventory has been evaluated. Espinoza commented that the pit looks nice and asked if the Public Works Superintendent has attended training in the past. MACRS is offered to Public Works Departments. March 30th – April 2nd in Great Falls. This is available to City and County governments.

Finance:

Lehr reported that two Coal Board Grants have been submitted, one for the Visitor Information Center construction costs and another for a City Dump Truck. Currently working on a METAP Grant for the Volunteer Fire Department to purchase equipment. Waste Water Project in May plan to close SRF A and B and the next RD Loan. Lehr stated there is no update from the Lodge Grass Project as they are in winter shutdown.

Police:

Police Chief Paul George, Jr. reported there have been 668 calls for service in the past 30 days. Security checks at 213, traffic stops 138, improperly parked vehicles 29, welfare checks 25, intoxicated subjects 17. Officer Welch is in Helena for Active Shooter training; the course is free. Police Officer applicant was approved by Police Commission during the meeting. Officer Garcia started academy training on Monday. Have seen an increase in DUI's. Intend to provide 2025 stats during the next council meeting.

Legal:

Economic Development:

Toyne reported the Pilot Tourism Grant Steering Committee continues to meet monthly, and project meetings continue. Toyne will be attending the Visit Southeast Montana Meeting, virtually, this month. City of Hardin was awarded \$40,000 through the Montana Main Street Program for Wayfinding Implementation Phase 1 and \$20,000 through the Montana 250 Commission for a Big Horn County Audio Tour. Toyne attended the 2026 Economic Outlook Seminar and plans to report during a future council meeting.

RESOLUTIONS & ORDINANCES:

PUBLIC COMMENT:

Al Sargent shared a history of the 500 Club and plans for this year's club entertainment, during the Little Bighorn Days celebration in June. The 500 Club is planning to have the Oak Ridge Boys perform this year's entertainment. Al is encouraging the City of Hardin to consider being a 500 Club Member in 2026. The cost is \$500 to be a member. The City was a member in 2025; membership dues are coming up in March. The next 500 Club Meeting is 2/9 at 12:00 p.m. noon at the Sargent Center; anyone is welcome to attend. A community member shared that Forsyth didn't want to charge for their fair entertainment, but they did start charging and now they get big names with the money they acquire.

ANNOUNCEMENTS:

Mayor Ramsey reported the Local Government Review Study Commission Meeting is on the 3rd Wednesday of each month, located in the Council Chambers. February time is to be determined. Business and Pet Licenses are due by February 1, 2026. Letters of Interest to serve on the City-County Planning Board are due February 4, 2026. Hardin Community Blood Drive at First Alliance Church on February 5, 2026. The Local Impact Fee Advisory Committee has opened letters of interest for a community member to serve on that committee.

The City of Hardin has the following Job Openings: Full-time positions for Police Officers and General Laborer.

Greer motioned to adjourn the meeting at 7:29 p.m. Espinoza seconded. On a voice vote, the motion was unanimously approved.

Riley Ramsey, Mayor

ATTEST:

Andrew Lehr, Finance Officer/City Clerk

City of Hardin

Submitted for Approval

February 17, 2026

Month	CLAIM No.	Monthly Total
December, 2025	33409	\$ 90.00
January, 2026	33383-33390, 33392-33394, 33397-33408, 33411-33423, 33431	70,737.29
February, 2026	33391, 33395, 33410, 3342433430	<u>2,877,087.02</u>
Claims Total (Expenditures)		\$ 2,947,914.31
January, 2026		<u>361,764.54</u>
TOTAL Submitted		<u>\$ 3,309,678.85</u>

Claims or Expenditures over \$5,000
per Resolution #2189

Vendor	Purpose	Check #	Amount
JORDAN W KNUDSEN	Legal services	42393	8,500.00
MATOVICH OIL CO.	Diesel, oil, gas, DEF, etc	42395	11,029.20
MONTANA DEPARTMENT OF REVENUE	Contractor gross receipts Northcon	-99374	5,136.84
FIRST INTERSTATE BANK (MASTERCARD)	Credit card purchases	-99368	7,052.98
EMB METAL BUILDINGS, LLC	Pavilion 2nd payment	-99372	7,029.38
Montana DNRC	Payoff of SRF Interim loan	-99373	2,132,835.71
DORSEY & WHITNEY LLP	Bond counsel fees for RD Loan	-99363	10,000.00
<i>Transfer to US Bank Trustee</i>			
US BANK NATIONAL ASSOC	Transfer to US Bank trustee	42419	721,263.13
<i>Exempt from Resolution 2189</i>			
NORTHWESTERN ENERGY	Electric utilities	42408	21,506.43

CITY OF HARDIN
Claims Report

For the Accounting Period: December, 2025

Vendor	Claim #	Check	Amount
PETERSON QUALITY OFFICE	CL 33409	42398	90.00

CITY OF HARDIN

Claims Report

For the Accounting Period: January, 2026

Vendor	Claim #	Check	Amount
PAUL M GEORGE JR	CL 33383	42397	23.97
EDWARD STAFFORD	CL 33384	42389	228.74
JAKE KINDER	CL 33385	42392	157.50
ASHTON JEFFERSON	CL 33386	42384	15.00
JORDAN W KNUDSEN	CL 33387	42393	8,500.00
MATOVICH OIL CO.	CL 33388	42395	11,029.20
BILL'S AUTO PARTS	CL 33389	42387	1,020.58
HARDIN BUILDING CENTER	CL 33390	42390	25.79
MOUNTAIN ALARM	CL 33392	42396	464.50
HARDIN DO IT BEST	CL 33393	42391	143.55
MONTANA DEPARTMENT OF REVENUE	CL 33394	-99374	5,136.84
TINA M TOYNE	CL 33397	42405	7.50
TOWN & COUNTRY SUPPLY ASSN	CL 33398	42406	400.50
DIS TECHNOLOGIES	CL 33399	42388	447.50
BIG HORN COUNTY ELECTRIC	CL 33400	42385	3,818.99
BIG HORN HOSPITAL ASSOCIATION	CL 33401	42386	200.00
KOIS BROTHERS EQUIPMENT CO.	CL 33402	42394	874.87
PINE RIDGE FABRICATION LLC	CL 33403	42399	110.00
RDO EQUIPMENT	CL 33404	42401	30.43
RODERICK JORDAN LLC	CL 33405	42402	1,200.00
SCL Medical Group - Billings LLC	CL 33406	42403	170.00
TACOMA SCREW PRODUCTS INC	CL 33407	42404	96.78
VERIZON WIRELESS	CL 33408	-99371	501.67
BIG SKY EXPRESS WASH	CL 33411	42407	90.00
NORTHWESTERN ENERGY	CL 33412	42408	21,506.43
BIG SKY LINEN & UNIFORM INC	CL 33413	-99369	374.40
DIS TECHNOLOGIES	CL 33414	42409	1,404.69
RCI ENERGY INC	CL 33415	42410	71.06
TRACTOR & EQUIPMENT CO	CL 33416	-99365	371.07
UTILITIES UNDERGROUND LOC. CTR.	CL 33417	42411	40.25
VISIONARY BROADBAND	CL 33418	42412	260.22
USA BlueBook	CL 33419	42413	798.09
THE ORIGINAL BRIEFS	CL 33420	42414	566.80
STAPLES	CL 33421	-99364	1,298.69
FIRST INTERSTATE BANK (MASTERCARD)	CL 33422	-99368	7,052.98
FIRST INTERSTATE BANK (MASTERCARD)	CL 33423	-99367	1,477.70
MILLENNIUM ELECTRIC	CL 33431	42418	821.00
			70,737.29

CITY OF HARDIN
Claims Report

For the Accounting Period: February, 2026

Vendor	Claim #	Check	Amount
POLICE REGIONAL TRAINING CENTER	CL 33391	42400	479.00
EMB METAL BUILDINGS, LLC	CL 33395	-99372	7,029.38
ENTERPRISE FLEET MANAGEMENT	CL 33410	-99370	3,459.06
Montana DNRC	CL 33424	-99373	2,132,835.71
US BANK NATIONAL ASSOC	CL 33425	42419	721,263.13
DORSEY & WHITNEY LLP	CL 33426	-99363	10,000.00
LAURIE WELCH	CL 33427	42415	154.96
SHI INTERNATIONAL CORP	CL 33428	-99366	1,640.00
MACRS	CL 33429	42416	150.00
BIG HORN HEALTH DEPARTMENT	CL 33430	42417	75.78
			2,877,087.02

CITY OF HARDIN

Check Report

2/17/2026

Vendor	Claim #	Check	Amount
ASHTON JEFFERSON	CL 33386	42384	15.00
BIG HORN COUNTY ELECTRIC	CL 33400	42385	3,818.99
BIG HORN HOSPITAL ASSOCIATION	CL 33401	42386	200.00
BILL'S AUTO PARTS	CL 33389	42387	1,020.58
DIS TECHNOLOGIES	CL 33399	42388	447.50
EDWARD STAFFORD	CL 33384	42389	228.74
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HARDIN DO IT BEST	CL 33393	42391	143.55
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JORDAN W KNUDSEN	CL 33387	42393	8,500.00
KOIS BROTHERS EQUIPMENT CO.	CL 33402	42394	874.87
MATOVICH OIL CO.	CL 33388	42395	11,029.20
MOUNTAIN ALARM	CL 33392	42396	464.50
PAUL M GEORGE JR	CL 33383	42397	23.97
PETERSON QUALITY OFFICE	CL 33409	42398	90.00
PINE RIDGE FABRICATION LLC	CL 33403	42399	110.00
POLICE REGIONAL TRAINING CENTER	CL 33391	42400	479.00
RDO EQUIPMENT	CL 33404	42401	30.43
RODERICK JORDAN LLC	CL 33405	42402	1,200.00
SCL Medical Group - Billings LLC	CL 33406	42403	170.00
TACOMA SCREW PRODUCTS INC	CL 33407	42404	96.78
TINA M TOYNE	CL 33397	42405	7.50
TOWN & COUNTRY SUPPLY ASSN	CL 33398	42406	400.50
BIG SKY EXPRESS WASH	CL 33411	42407	90.00
NORTHWESTERN ENERGY	CL 33412	42408	21,506.43
DIS TECHNOLOGIES	CL 33414	42409	1,404.69
RCI ENERGY INC	CL 33415	42410	71.06
UTILITIES UNDERGROUND LOC. CTR.	CL 33417	42411	40.25
VISIONARY BROADBAND	CL 33418	42412	260.22
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LAURIE WELCH	CL 33427	42415	154.96
MACRS	CL 33429	42416	150.00
BIG HORN HEALTH DEPARTMENT	CL 33430	42417	75.78
MILLENNIUM ELECTRIC	CL 33431	42418	821.00
US BANK NATIONAL ASSOC	CL 33425	42419	721,263.13
DORSEY & WHITNEY LLP	CL 33426	-99363	10,000.00
STAPLES	CL 33421	-99364	1,298.69
TRACTOR & EQUIPMENT CO	CL 33416	-99365	371.07
SHI INTERNATIONAL CORP	CL 33428	-99366	1,640.00

CITY OF HARDIN
Check Report

2/17/2026

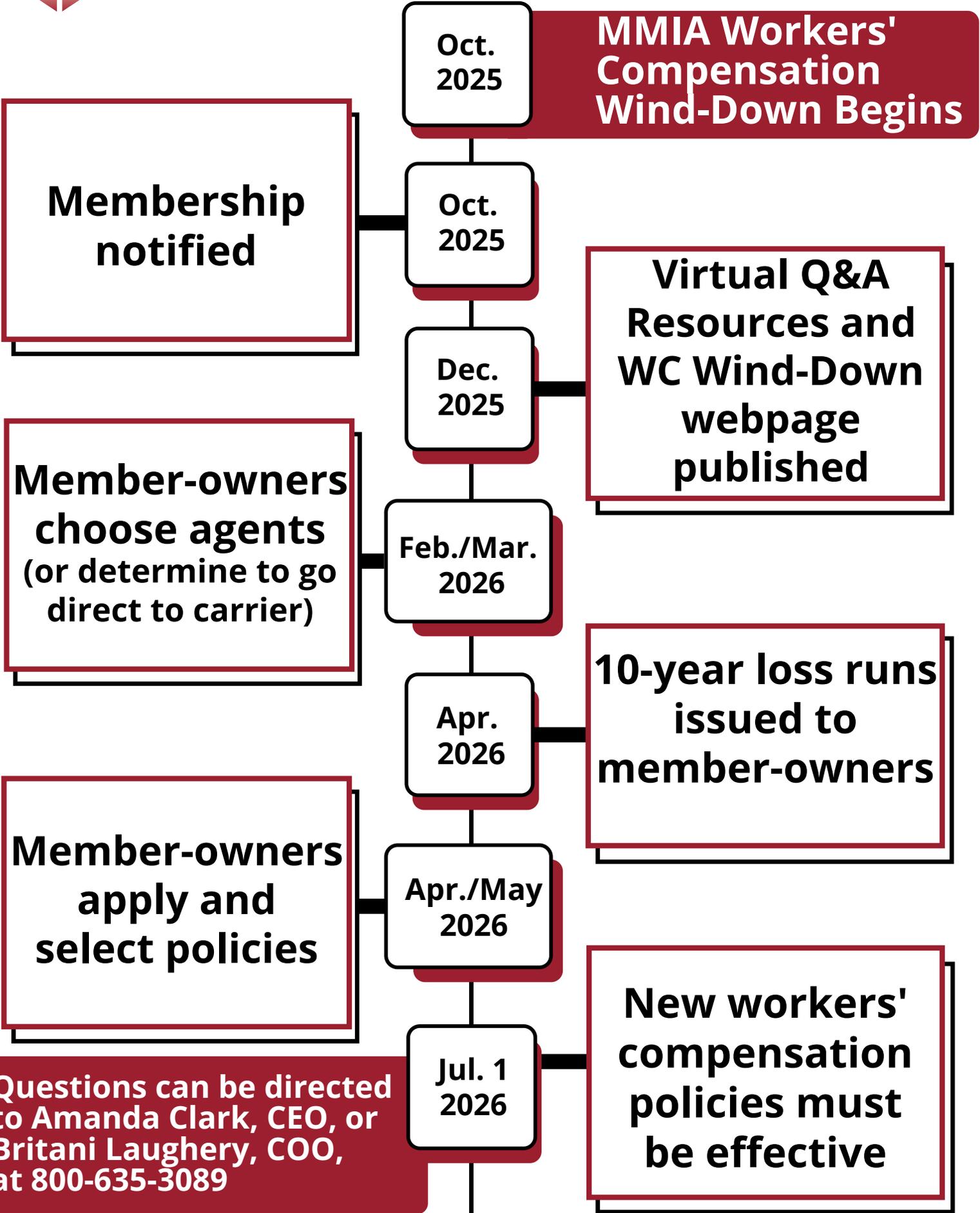
Vendor	Claim #	Check	Amount
FIRST INTERSTATE BANK (MASTERCARD)	CL 33423	-99367	1,477.70
FIRST INTERSTATE BANK (MASTERCARD)	CL 33422	-99368	7,052.98
BIG SKY LINEN & UNIFORM INC	CL 33413	-99369	374.40
ENTERPRISE FLEET MANAGEMENT	CL 33410	-99370	3,459.06
VERIZON WIRELESS	CL 33408	-99371	501.67
EMB METAL BUILDINGS, LLC	CL 33395	-99372	7,029.38
Montana DNRC	CL 33424	-99373	2,132,835.71
MONTANA DEPARTMENT OF REVENUE	CL 33394	-99374	5,136.84
			2,947,914.31



Member Owned. Member Driven.

We **Are** You.

Wind -Down Timeline



City County Planning Board Meeting

Date: January 12th, 2026

Location: City Chambers

Time: Public Hearing opened at 7:00 PM; Regular Meeting called to order at 7:02 PM

Absent: Erin McCleary, Alyssa Pitsch – Secretary (out sick)

Vacant Seat: Mayor Appointed seat

1. Call to Order (7:00 PM)

The regular meeting of the City–County Planning Board was called to order at **7:00 PM** by the acting chairperson Corrina Kirschenmann-Kuntz.

2. Public Hearing (Opened 7:00 PM)

Newcombe & Somes Variance Request

Applicant: Joseph Newcombe and Nicholas Somes. Sara Somes representing brother.

Request: allow the two homes currently on the property to be rebuilt if destroyed.

- Property: Zoned R1. Single Family Residential. 210 E 7th St. Legal description: Lot 1, Block 8, Hardin Fourth Addition, in Section 23, Township 1, South Range 33 East.

Additional Notes:

- City Council previously tabled the variance request and referred it back to the Planning Board due to additional neighboring properties being added to the notification list.
- Mandeville confirmed that all required parties were notified. One notified individual did not reside within city limits and provided no comments on the property. No additional concerns were raised.

3. Approval of Minutes for 12/08/2025

- Motion: Taylor Sidwell
 - Second: Bill Hodges
 - **Approved unanimously**
-

4. Financial Statements as dated 11/30/2025

- Motion: Karla Roods
 - Second: Taylor Sidwell
 - **Approved unanimously**
-

5. Old Business

5.1 Subdivision Regulations:

Subdivision Regulations were tabled during the City Council meeting to allow time for corrections (including page numbering) and further review. Discussion included concerns regarding the age of trailers within subdivisions. Further discussion will occur during zoning updates.

5.2 Mayor Appointed Position & City Council Appointed Position

Corrina Kirschenmann-Kuntz was reappointed to serve an additional two-year term by City Council. No applications were received for the Mayor's appointed position. If no applicants come forward, a City Council member will be requested to fill the position.

6. New Business

6.1 Zoning Update

Discussion was held regarding updates to zoning regulations. The exact date of the last comprehensive update is unclear, though revisions have occurred over time.

Notes of Discussion:

- Addition of accessory dwelling units to comply with statute
- Revising terminology to reference mobile homes rather than manufactured homes to meet statutory requirements
- Clarifying that modular homes are defined as manufactured homes
- Removing mobile home parks from subdivision review and instead addressing them as conditional use permits with standard review
- Cross-referencing relevant sections and establishing a minimum permitted height of 30 inches
- Categorizing campgrounds under travel trailer regulations
- The Loves RV Park would no longer be considered a subdivision under local zoning, though it remains regulated as such under DEQ requirements and would require a conditional use permit.

Motion to continue the zoning update packet and proposed changes, was made by Larry Vandersloot, seconded by Karla Roods. Motion passed.

Mandeville will prepare a public hearing notice and forward it to Alyssa for publication. The packet has been sent to the City Attorney. City personnel will be updated, and City Council will be prepared for further discussion.

6.2 Newcombe & Somes Variance Request

Single ownership, without splitting into two separate lots.

Motion to approve was made by Larry Vandersloot, seconded by Bill Hodges. Motion passed.

6.3 Mr.Hodges is in charge of this meeting

Bill Hodges will be in charge until the June meeting. Corrina will attend meetings via Zoom.

6.4 Checking Signature Card Needs Update

Karla Roods will be added as the third signer on the signature card.

- Motion made by LarryVandersloot, seconded by Taylor Sidwell.
 - Motion passed.
-

8. Announcements:

- **City Council:** 1/20/2026 : Newcombe & Somes Variance Request will be on the agenda.
- **City County Planning Board:** 2/9/2026
- Michael Ebert will be unavailable for the March meeting.

8. Adjournment

- Motion: Larry Vandersloot
- Second: Taylor Sidwell
- **The meeting was adjourned.**





Lockwood Precast
Remittance P.O. Box 781 Billings, MT
59103
345 Lomond Lane
Billings, Montana 59101
United States
sales@lockwoodprecast.com
Phone: 406-245-4635

Price Quote: #0000581
Issued on: Feb 11, 2026
Expiry Date: Mar 13, 2026

South Park Project

Jeremy Krebs

krebsforalderman@yahoo.com

+1 406-679-3191

Product or Service	Quantity	Price	Line Total
Set (2) Commercial Cornhole Boards Made from 5000psi rebar reinforced precast concrete. Built using the regulation size and angle specifications. Each board weighs nearly 600lbs. Perfect for parks and businesses. Paver Wings: w/wings (8) 2'x2'x2" pavers	4	\$1,400.00	\$5,600.00
Estimated Delivery Delivered and set at (Hardin, MT) Deliveries that run over the estimated time will be invoiced separately at \$125 per hour over the initially paid time.	1	\$312.50	\$312.50
Fuel Surcharge \$1 per mile equipment fuel surcharge.	80	\$1.00	\$80.00
Discount 5% discount for your park project.	1	-\$280.00	-\$280.00

Subtotal \$5,712.50

Total Price: \$5,712.50

Legal Terms

This quote does not include delivery and/or installation of any product unless specifically stated. If you would like to move forward a 50% deposit is required. Balance due Net 30 days from date of invoice or upon receipt of product. Work will begin once the deposit is received. Pouring days are Monday-Friday (weather permitting). The remaining payment is due upon receipt. There is a 50% restocking fee on returned and/or items that are not picked up. No returns or refunds on custom orders.

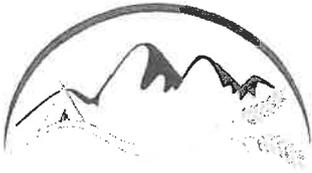
Please Note: All Precast Concrete is cast using Natural Gray Cement with a Smooth Finish unless otherwise specified.

Add an additional 35% for Color OR Texture, up to 2 #'s per 100, and/or *50% for White Cement, if required, and please realize that there will be slight color variations as color consistency, in concrete, is seldom uniform.

Also Note: We will not be responsible for delays in product delivery due to changes made after the original contract has been accepted. Unless noted, this proposal does NOT include anchorage or shop drawings.

***Built to your specifications. We do not provide any engineering services. Engineering is the responsibility of the purchaser.

***Due to ever-increasing market volatility price quotes are only able to be honored for 7 days.



Big Horn Hospital Association

CHOOSE HEALTH

February 4, 2026

City of Hardin Police Department
415 N Center Suite B
Hardin MT 59034

RE: Outstanding Balances - Detainee Payment Rate

Dear Chief George

This letter is to offer a discount that City of Hardin Police Department would pay for medical services provided at Big Horn Hospital for detainees brought to and leaving with City of Hardin Police. This would apply to all outstanding bills as Big Horn Hospital cannot bill any other payor if the patient was brought by and left with City of Hardin Police. Please refer to an email from Ellyn Hafemann that was sent on 11/24/2025. I am happy to resend the email if you like as it has been quite some time since it was sent out. My apologies on the delay in sending out this proposal after our meetings.

I am including a couple of items for your reference on this matter.

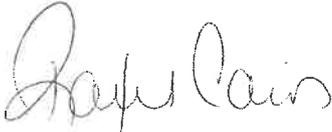
1. Montana Code Annotated 2025 (7-32-2242) referencing that the county shall reimburse Big Horn Hospital for inmate medical expenses *"the Medicaid reimbursement rate or a rate that is 70% of the provider's customary charges, whichever is greater or a negotiated rate."*
2. The most recent rate letter from Montana Medicaid dated April 29, 2025, showing our Medicaid rate for outpatient being 92.9% of charges.
3. Statement of account for the outstanding bills for Hardin Police Department.

Big Horn County is currently paying Big Horn Hospital's outdated Medicare rate of 53% of charges per an agreement from 2014. We would like to offer the City of Hardin the same discount through June 30, 2026. At that time, we will be negotiating one of the rates below with Big Horn County and would like the City of Hardin to have the same payment arrangement.

1. The Sheriff's Department could return to paying 70% of charges and since this is lower than the Medicaid rate would be considered a negotiated rate. This option would require payment within 30 days of the bill receipt with no prompt payment discount. This option would equate to paying \$0.70 for every \$1.00 billed.
2. Begin paying the Medicaid rate of 92.9% of charges with a 20% discount if paid within 30 days of the first statement. This rate does change periodically. If you choose this option, BHHA would send an updated letter when received from Medicaid to update the rate paid. At the current Medicaid rate this would equate to paying \$0.74 for every \$1.00 billed.

Please call with any questions or concerns. Contact Sarah Emigh at (406) 665-8959 if you have questions about specific accounts or Roxie Cain at (406) 665-9222 if you have questions about the proposal.

Sincerely



Roxie Cain

Controller

rcain@bighornhospital.org

CC: Jordan Knudsen – City Attorney

:Ellyn Hafemann – Big Horn Hospital Office Manager

: Sarah Emigh - Biller

Montana Code Annotated 2025

TITLE 7. LOCAL GOVERNMENT
CHAPTER 32. LAW ENFORCEMENT
Part 22. Detention Centers

Payment Of Confinement And Medical Costs By Inmate

7-32-2245. Payment of confinement and medical costs by inmate. (1) An inmate found by the sentencing court to have the ability to pay is liable for the costs, including actual medical costs, of the inmate's confinement in a detention center. The rate for confinement costs must be determined in accordance with **46-18-403**. Confinement costs, other than actual medical costs, must be ordered by the court and must be paid in advance of confinement and prior to payment of any fine.

(2) If an inmate requires medical treatment, the inmate is responsible for medical costs associated with:

(a) preexisting conditions;

(b) self-inflicted injuries while in custody;

(c) injuries incurred while in custody if the injuries are not the result of negligent or intentionally torturous acts committed by the detention center administrator or a member of the administrator's staff;

(d) injuries incurred during the commission of a crime or while unlawfully resisting arrest or attempting to avoid an arrest; and

(e) any other injuries or illnesses that are not the responsibility of other entities as provided in **7-32-2224** and **7-32-2242(3)**.

(3) (a) If an inmate is found to be able to pay for the inmate's medical costs, as provided in subsections (1) and (2), the health care provider who treats the inmate shall collect the cost of the treatment from the inmate or the detention center administrator may arrange with the health care provider to pursue reimbursement from a third-party payor for the services provided.

(b) If the health care provider is unable to collect from the inmate or third-party payor within 120 days from the date of the service, the county is responsible for reimbursing the health care provider for the services at:

(i) the medicaid reimbursement rate or at a rate that is 70% of the provider's customary charges, whichever is greater; or

(ii) a negotiated rate.

(c) If the health care provider is reimbursed by the inmate or the third-party payor after the provider has been reimbursed by the county, the provider shall refund to the county the amount that the provider had been paid by the county for the services provided to the inmate.

(4) Inability to pay may not be a factor in providing necessary medical care for an inmate.

(5) This section does not restrict an inmate's right to use a third-party payor.

(6) If a city or town is the arresting agency and commits a person to the detention center of the county in which the city or town is located, the inmate is responsible for the inmate's medical expenses and the provisions of this section apply.

History: En. Sec. 5, Ch. 461, L. 1989; amd. Sec. 3, Ch. 388, L. 1995; amd. Sec. 2, Ch. 579, L. 2003.

Disclaimer: The Internet version of the Montana Code Annotated is provided as a research tool to users of the Code. In case of inconsistencies resulting from omissions or other errors, the printed version will prevail.

Montana Legislative Services Division

State Capitol
PO Box 201706
Helena MT 59620-1706

For general questions, please call:

(406) 444-3064

For technical support, please call:

(406) 444-0912

GREG GIANFORTE
GOVERNOR



DEPARTMENT OF
**PUBLIC HEALTH &
HUMAN SERVICES**

CHARLIE BRERETON
DIRECTOR

April 29, 2025

Roxie Cain
Big Horn Hospital
17 North Miles Avenue
Hardin, MT 59034-2323

Provider Number: 1891713533

Dear Ms. Cain,

Montana Medicaid has revised the reimbursement rates for Big Horn Hospital on your settled cost report for the Fiscal Year Ended June 30, 2023 and has set the following interim reimbursement rates.

For all claims with dates of service on or after April 29, 2025 will be reimbursed at the new interim rates:

75.3%	Inpatient Rate
92.9%	Outpatient Rate

If you or your staff have any questions about the hospital reimbursement system or the rates which appear above, please contact me at (406) 444-3995.

Sincerely,

A handwritten signature in black ink that reads "Stephanie King".

Stephanie King
Physician Program Officer
Health Resources Division

3.2.2



YOUR CATERPILLAR DEALER
SINCE 1929

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INVOICE NUMBER	INVOICE DATE	CUSTOMER NUMBER	CUSTOMER ORDER NUMBER	STORE	DIV	SALESMAN	TERMS	PAGE
BL44360	02-10-26	9100768		90	G	JGS	2	1
PSO/WO NO.	DOC. DATE	PC	LC	MC	SHIP VIA		INV SEQ NO.	
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER	EQUIPMENT NUMBER	METER READING	MACHINE ID NO.			
AA	826K	*CAT0826KH23206328*		8537.0	17G00614			
QUANTITY	ITEM	N/R	DESCRIPTION	UNIT PRICE	EXTENSION			

* * * PROFORMA INVOICE * * *

TROUBLESHOOT ENGINE COOLANT HEATER

CUSTOMER COMPLAINT: JACKET WATER HEATER IS NOT FUNCTIONING WHEN PLUGGED IN.
CAUSE: FAILED JACKET WATER HEATER CORD.
RESULTANT DAMAGE: N/A
COMPLICATIONS: N/A
CORRECTION: ORDERED PARTS FOR POTENTIAL REPAIRS. CHECKED FOR UPDATES BEFORE HEADING OUT TO MACHINE. DROVE OUT TO HARDIN LANDFILL. LOCATED MACHINE. DOWNLOADED A PSR. FOUND BLOCK HEATER CORD IN THE LH SIDE OF ENGINE COMPARTMENT. USED FLUKE METER TO TEST CONTINUITY. FOUND THERE WAS VERY HIGH RESISTANCE AND WAS BASICALLY OPEN. REMOVED ZIP TIES FROM CORD AND FOUND THERE WAS A COUPLE INCHES OF WIRE THAT WAS TORN OFF OF THE CORD. THERE WAS A REMOVABLE CONNECTOR ON THE CORD. THERE WAS A LOT OF SLACK IN THE CORD. TRIED TO GET THE WIRE RETAINING SCREWS OUT OF THE CONNECTOR BUT THEY WERE STRIPPED OUT. STRIPPED INSULATION FROM WIRES AND TWISTED TOGETHER. TESTED CONTINUITY AND FOUND IT HAD 10 OHMS. COMPARED TO A NEW HEATING ELEMENT AND THE CONTINUITY WAS THE SAME. CONNECTION ON HEATING ELEMENT WAS BURIED AND VERY HARD TO ACCESS. EVENTUALLY WAS ABLE TO GET THE CORD OFF. INSTALLED NEW CORD. CHECKED CONTINUITY TO CONFIRM

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Each payment or sum past due shall bear a late payment charge of the lesser of 1 1/2% per month, which is an annual percentage rate of 18%, or an amount not to exceed the highest rate permitted by law.



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PSO/WO NO.	DOC. DATE	PC	LC	MC	SHIP VIA			INV-SEQ NO.
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER		EQUIPMENT NUMBER	METER READING	MACHINE ID NO.		
AA	826K	*CAT0826KH23206328*			8537.0	17G00614		
QUANTITY	ITEM	N/R	DESCRIPTION	UNIT PRICE	EXTENSION			

* * * PROFORMA INVOICE * * *

IT WAS PROPERLY CONNECTED. USED ZIP TIES TO ROUTE AND HOLD DOWN CORD TO PREVENT RUBBING OR DAMAGE. CLEANED UP TOOLS AND LOADED BACK INTO SERVICE TRUCK. LET THE CUSTOMER KNOW THE FINDINGS AND THEY HAD MORE ISSUES THAT THEY WANTED TROUBLESHOT AND REPAIRED. WORKED ON OTHER ISSUES / REPAIRS.

1	9N-5253		CORD A	S	47.55	47.55
1	246-2686		ELEMENT AS-J	S	175.18	175.18
			TOTAL PARTS	SEG. 01		222.73 *
	FIELD LABOR		5.00 RT HOURS			934.50
			TOTAL LABOR	SEG. 01		934.50 *
			SEGMENT 01 TOTAL			1157.23 T

TROUBLESHOOT MACHINE FOR LEAKS

CUSTOMER COMPLAINT: MACHINE HAD MULTIPLE LEAKS
CAUSE: FAILED ENGINE OIL FILTER HOSES. FAILED DEF INJECTOR LEAKING COOLANT ALL OVER.

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BL44360	02-10-26	9100768		90	G	JGS	2	3
PSO/WO NO.	DOC. DATE	PC	LC	MC	SHIP VIA		INV SEQ NO.	
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER	EQUIPMENT NUMBER	METER READING	MACHINE ID NO.			
AA	826K	*CAT0826KH23206328*		8537.0	17G00614			
QUANTITY	ITEM	N/R	DESCRIPTION	UNIT PRICE	EXTENSION			

* * * PROFORMA INVOICE * * *

RESULTANT DAMAGE: N/A
COMPLICATIONS: N/A
CORRECTION: WHILE WORKING ON OTHER REPAIRS, CUSTOMER STATED THERE WERE LEAKS PRESENT THAT NEEDED TO BE REPAIRED. THE CUSTOMER HAD THE HOSES ON HAND FOR THE ENGINE OIL FILTER. GATHERED HOSES FROM CUSTOMER AND DROVE TO MACHINE. REMOVED HOSES AND REMOVED O-RINGS. INSTALLED NEW O-RINGS ONTO THE O-RING FACE FITTINGS. INSTALLED THE NEW HOSES. CLOCKED HOSES TO PREVENT RUBBING. TIGHTENED IN PLACE. RAN MACHINE AND INSPECTED FOR LEAKS. NO LEAKS PRESENT AT THAT POINT IN TIME. RE-ROUTED BLOCK HEATER CORD AND FASTENED IN PLACE WITH ZIP TIES.

*
ENGINE HAD COOLANT LEAKS. RAN ENGINE AND INSPECTED FOR LEAKS. FOUND ONE HOSE WAS HARD SET AND BRITTLE. HOSE WAS CRACKED ALL OVER AND WAS LEAKING A LITTLE COOLANT. ORDERED HOSE. THERE WAS STILL ONE MORE LEAK THAT WAS HARD TO PINPOINT. LEAK WAS NOT CONSISTENTLY LEAKING. EVENTUALLY LEAK DEVELOPED. PINPOINTED THE DRIPS COMING FROM THE CEM. REMOVED COVERS TO INSPECT FURTHER. FOUND THE LEAK COMING FROM THE DEF INJECTOR. ORDERED DEF INJECTOR. DROVE TO BILLINGS AND PICKED UP PARTS. DROVE BACK TO LANDFILL NEXT DAY. REMOVED COVERS FROM ENGINE COMPARTMENT / COOLING PACKAGE. CLAMPED

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BL44360	02-10-26	9100768		90	G	JGS	2	4
PSO/WO NO	DOC. DATE	PC	LC	MC	SHIP VIA			INV SEQ NO.
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER		EQUIPMENT NUMBER	METER READING	MACHINE ID NO.		
AA	826K	*CAT0826KH23206328*			8537.0	17G00614		
QUANTITY	ITEM	N/R	DESCRIPTION		UNIT PRICE	EXTENSION		

*** PROFORMA INVOICE ***

OFF COOLANT LINES TO PLUG THEM. REMOVED DEF HOSE AND COOLANT LINES FROM DEF INJECTOR. REMOVED MOUNTING HARDWARE FROM INJECTOR AND REMOVED FROM THE CEM. CLEANED THE SEALING SURFACE TO ENSURE PROPER SEALING. PUT INJECTOR IN PLACE ON THE CEM AND ALIGNED THE MOUNTING HARDWARE. MOUNTED THE INJECTOR IN PLACE. RE-CONNECTED DEF AND COOLANT LINES. CLEANED RESIDUAL COOLANT FROM MACHINE. STARTED ENGINE AND ALLOWED TO WARM UP. INSPECTED MACHINE THOROUGHLY AND CONFIRMED THERE WERE NO LEAKS PRESENT. CHECKED COOLANT LEVEL AND IT WAS OK.

CUSTOMER SAID THE POWERTRAIN OIL LEVEL WAS LOW. INSPECTED FOR LEAKS WHILE WORKING ON OTHER REPAIRS AND DID NOT FIND ANY LEAK. CUSTOMER WILL MONITOR AND LET US KNOW IF THE MACHINE DEVELOPS A LEAK.

1	417-7563		HOSE AS.	N	53.85	53.85
1	418-2073		GASKET AS	S	5.06	5.06
1	485-9752		INJECTOR AS-	S	411.72	411.72
TOTAL PARTS					SEG. 05	470.63 *
FIELD LABOR					4.00 RT HOURS	744.00
FIELD LABOR					0.50 OT HOURS	123.00

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BL44360	02-10-26	9100768		90	G	JGS	2	5
PSO/WO NO.	DOC. DATE	PC	LC	MC	SHIP VIA		INV SEQ NO.	
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER	EQUIPMENT NUMBER	METER READING	MACHINE ID NO.			
AA	826K	*CAT0826KH23206328*		8537.0	17G00614			
QUANTITY	ITEM	N/R	DESCRIPTION	UNIT PRICE	EXTENSION			

* * * PROFORMA INVOICE * * *

TOTAL LABOR SEG. 05 867.00 *

SEGMENT 05 TOTAL 1337.63 T

.....

TROUBLESHOOT HYDRAULIC CYLINDERS

CUSTOMER COMPLAINT: REAR BELLY PAN LOWER/RAISE
CYLINDER WILL NOT LIFT BELLY PAN AFTER LOWERING.
CAUSE:

RESULTANT DAMAGE:

COMPLICATIONS:

CORRECTION: REMOVED MOUNTING BOLTS FROM THE BELLY
PAN. STARTED ENGINE. REMOVED COVER FROM RH SIDE OF
REAR BUMPER. USED HYDRAULIC CONTROLS TO LOWER THE
BELLY PAN. INSPECTED CYLINDER FOR LEAKS OR
DAMAGE. NO ISSUES NOTICED. INSPECTED THE BELLY PAN
FOR DAMAGE. DID NOT SEE ANY DAMAGE OR ANYTHING
THAT WOULD PREVENT THE BELLY PAN FROM CLOSING IN
PLACE. GATHERED GAGES AND CONNECTED TO THE CONTROL
VALVE. TESTED PRESSURES AND THERE IS ABOUT 550
PSI WHEN TRYING TO LIFT THE GUARD. PUT GAGE ON
LOWER PRESSURE TAP AND HAD THE SAME PRESSURE WHEN
LOWERING THE GUARD. TESTED PRESSURES FOR THE FRONT
GUARD AND THEY WERE THE SAME. SWAPPED RELIEFS AND

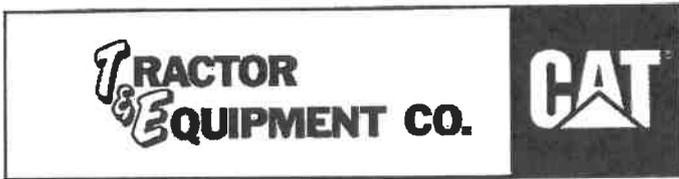
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BL44360	02-10-26	9100768		90	G	JGS	2	6
PSO/NO. NO.	DOC. DATE	PC	LC	MC	SHIP VIA		INV SEQ. NO.	
BL44360	01-05-26	10	10	10			2	
MAKE	MODEL	SERIAL NUMBER		EQUIPMENT NUMBER	METER READING	MACHINE ID. NO.		
AA	826K	*CAT0826KH23206328*			8537.0	17G00614		
QUANTITY	ITEM	N/R	DESCRIPTION	UNIT PRICE	EXTENSION			

*** PROFORMA INVOICE ***

TESTED. NO DIFFERENCE. SWAPPED CHECK VALVES AND TESTED. NO DIFFERENCE. DOWNLOADED SCHEMATICS. SEARCHED THROUGH SCHEMATICS AND SORTED THROUGH THE CIRCUIT. FOUND THE CIRCUIT IS GETTING OIL PRESSURE FROM THE PILOT PRESSURE REDUCING VALVE. READ THROUGH TESTING AND ADJUSTING AND FOUND THE PILOT PRESSURE REDUCING VALVE SHOULD BE SET AT 550 PSI. EXACTLY WHAT THE PRESSURE IS AT THE VALVE FOR THE GUARD. DID MORE RESEARCH TO DETERMINE WHERE THE PROBLEM COULD BE. TESTED FOR DRIFT. THE GUARD DOES NOT DRIFT. FOUND IN SYSTEMS OPERATION, BOTTOM GUARD LIFT SYSTEM (UENR3840-07), THE PRESSURE IS SAID TO BE REGULATED AT 1200 PSI. SEARCHED THROUGH SCHEMATICS AND TESTING AND ADJUSTING FURTHER AND CAN NOT FIND HOW THE PRESSURE COULD BE HIGHER THAN THE PRESSURE OF THE PILOT PRESSURE REDUCING VALVE.

1	9T-1013		VALVE AS	S	74.12	74.12
			TOTAL PARTS	SEG. 10		74.12 *
	FIELD LABOR		7.50 RT HOURS			1395.00
	FIELD LABOR		0.50 OT HOURS			123.00
			TOTAL LABOR	SEG. 10		1518.00 *

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* * * PROFORMA INVOICE * * *

SEGMENT 10 TOTAL

1592.12 T

REPLACE HYDRAULIC STARTER
MOTOR

CUSTOMER COMPLAINT: STARTER WAS NOT ENGAGING FLYWHEEL INTERMITTENTLY AND THE STARTER WAS JUST RUNNING IN PLACE.
CAUSE: PULL IN WINDING FAILED IN THE MOTOR.
RESULTANT DAMAGE: N/A
COMPLICATIONS: VERY DIFFICULT TO REACH.
CORRECTION: ORDERED PARTS FOR THE REPAIRS. WAITED FOR PARTS TO ARRIVE. DROVE OUT TO THE LANDFILL. LOWERED THE ENGINE COMPARTMENT GUARD. SIS SHOWS REMOVING THE STARTER FROM THE BOTTOM. TRIED TO GET TO STARTER BUT COULD HARDLY EVEN TOUCH IT. INSPECTED FROM THE RH SIDE ENGINE COMPARTMENT. FIGURED OUT THE STAIRS AND WALKWAY HAD TO BE REMOVED ALONG WITH ALL OF THE GUARDS. REMOVED COVERS AND SCRAPED THE PACKED TRASH AND STUFF OFF OF MACHINE TO FIND MOUNTING HARDWARE. REMOVED COVER FROM TOP OF STAIRS. REMOVED MOUNTING HARDWARE. REMOVED LOWER MOUNTING HARDWARE. DEPLOYED CRANE AND CONNECTED TO RAILINGS. LIFTED OFF OF MACHINE AND SET ON THE GROUND. REMOVED

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Each payment or sum past due shall bear a late payment charge of the lesser of 1 1/2% per month, which is an annual percentage rate of 18%, or an amount not to exceed the highest rate permitted by law.



PAY THIS AMOUNT ▶	CONT'D
AMOUNT CREDIT ▶	

**TRACTOR
& EQUIPMENT CO.**



**YOUR CATERPILLAR DEALER
SINCE 1929**

**SOLD TO
CITY OF HARDIN
406 N CHEYENNE AVE
HARDIN MT 59034-1811**

INVOICE

BILLINGS, MONTANA - (406) 656-0202

Please Remit To: **Harnish Lockbox LB1208
PO Box 35144
Seattle, WA 98124-5144**

**SHIP TO
HVY - HARDIN
NORTH SARPY RD HWY 384
HARDIN, MT 59034**

MT

INVOICE NUMBER	INVOICE DATE	CUSTOMER NUMBER	CUSTOMER ORDER NUMBER	STORE	DIV	SALESMAN	TERMS	PAGE
BL44360	02-10-26	9100768		90	G	JGS	2	8
PSO/WO NO.	DOC. DATE	PC	LC	MC	SHIP VIA			INV SEQ NO.
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER		EQUIPMENT NUMBER	METER READING		MACHINE ID NO.	
AA	826K	*CAT0826KH23206328*			8537.0		17G00614	
QUANTITY	ITEM	N/R	DESCRIPTION		UNIT PRICE	EXTENSION		

* * * PROFORMA INVOICE * * *

MOUNTING HARDWARE FOR SIDE GUARDS. REMOVED GUARDS. SOME GUARDS WOULD NOT BUDGE. REMOVED MORE OF THE ENGINE COMPARTMENT TO GET THE PANELS TO FREE UP. REMOVED WIRING HARNESS CONNECTIONS FROM SIDE OF ENGINE. REMOVED MOUNTING BRACKETS. DISCONNECTED BULKHEAD CONNECTIONS AND MOVED HARNESS OUT OF THE WAY. REMOVED MOUNTING BRACKETS FOR OTHER HARNESSES AND HOSES TO GAIN ACCESS TO STARTER. REMOVED WHATEVER ELSE WAS NEEDED TO WORK ON STARTER REPLACEMENT. REMOVED CABLES AND WIRING FROM STARTER. REMOVED MOUNTING HARDWARE FROM STARTER MOTOR. REMOVED STARTER. CLEANED SEALING SURFACES. TRIED TO GET NEW STARTER ONTO THE ENGINE. COULD NOT GET BOTH ARMS IN TO HOLD STARTER UP AND START MOUNTING HARDWARE. EVENTUALLY WAS ABLE TO GET THE STARTER ALIGNED ON THE FLYWHEEL HOUSING AND BOLTS STARTED. INSTALLED THE REMAINDER OF MOUNTING HARDWARE AND FASTENED STARTER IN PLACE ON THE ENGINE. ASSEMBLED WIRING AND CABLES ONTO THE STARTER. RE-ASSEMBLED ALL WIRING AND MOUNTING BRACKETS THAT WERE REMOVED. CONNECTED ALL WIRING CONNECTIONS. STARTED ENGINE AND INSPECTED FOR LEAKS. NO LEAKS PRESENT. TEST STARTED ENGINE A HANDFUL OF TIMES AND THE STARTER CRANKED ENGINE OVER EVERY TIME. THE CUSTOMER SAID MACHINE HAD A FAULT FOR THE AFTERTREATMENT. FOUND IT HAD A EVENT FOR TEMP TOO LOW TO REGEN AND REGEN WAS DISABLED.

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PAY THIS AMOUNT ▶	CONT'D
AMOUNT CREDIT ▶	



YOUR CATERPILLAR DEALER
SINCE 1929

SOLD TO
CITY OF HARDIN
406 N CHEYENNE AVE
HARDIN MT 59034-1811

INVOICE

BILLINGS, MONTANA - (406) 656-0202

Please Remit To: Harnish Lockbox LB1208
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Seattle, WA 98124-5144

SHIP TO
HVY- HARDIN
NORTH SARPY RD HWY 384
HARDIN, MT 59034

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BL44360	02-10-26	9100768		90	G	JGS	2	9
PSO/WO NO.	DOC. DATE	PC	LC	MC	SHIP VIA		INV SEQ NO.	
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER	EQUIPMENT NUMBER	METER READING	MACHINE ID NO.			
AA	826K	*CAT0826KH23206328*		8537.0	17G00614			
QUANTITY	ITEM	N/R	DESCRIPTION	UNIT PRICE	EXTENSION			

* * * PROFORMA INVOICE * * *

CLEARED FAULTS AND TESTED. MACHINE WENT INTO A REGEN AND NO ISSUES PRESENT. RE-INSTALLED ALL SIDE GUARDS AND STAIRS. ASSEMBLED WALKWAY AND FASTENED EVERYTHING IN PLACE. RAN MACHINE AND IT WENT INTO A REGEN ON ITS OWN. MONITORED AND NO ISSUES WERE PRESENT. RAISED BELLY PAN AND MOUNTED TO FRAME. CLEANED UP TOOLS AND LOADED INTO TRUCK. DROVE BACK TO BILLINGS AND COMPLETED PAPERWORK.

3	8S-2331	BOLT	N	16.05	48.15
1	9Y-6089	GASKET	S	5.57	5.57
1	30R-1794	MOTOR GP-ELE	N	924.24	924.24
1		CORE CHARGE	N	1026.92	1026.92
1-		CORE RETURN	N	1026.92	1026.92-
TOTAL PARTS				SEG. 15	977.96 *
FIELD LABOR				14.50 RT HOURS	2697.00
FIELD LABOR				2.50 OT HOURS	615.00
TOTAL LABOR				SEG. 15	3312.00 *
1.00				DEN SHIP&HANDLE	164.00
1.00				OUT SHIP&HANDLE	39.00
TOTAL MISC CHGS				SEG. 15	203.00 *

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PAY THIS AMOUNT ▶	CONT'D
AMOUNT CREDIT ▶	

**T&E TRACTOR
EQUIPMENT CO.**



**YOUR CATERPILLAR DEALER
SINCE 1929**

INVOICE

BILLINGS, MONTANA - (406) 656-0202

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PO Box 35144
Seattle, WA 98124-5144

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HARDIN MT 59034-1811

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PSO/WO NO.	DOC. DATE	PC	LC	MC	SHIP VIA		INV SEQ NO.	
BL44360	01-05-26	10	10	10				2
MAKE	MODEL	SERIAL NUMBER	EQUIPMENT NUMBER	METER READING	MACHINE ID. NO.			
AA	826K	*CAT0826KH23206328*		8537.0	17G00614			
QUANTITY	ITEM	N/R	DESCRIPTION	UNIT PRICE	EXTENSION			

* * * PROFORMA INVOICE * * *

CONSUMABLES	488.39 T
ENVIROMENTAL FEE	238.76 T
BILLINGS NT	.00 T

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PAY THIS AMOUNT ▶	12936.89
AMOUNT CREDIT ▶	

FY2026 Quarter Two Financials
Hardin

TABLE OF CONTENTS

- Quarterly Financial Report** **3**
- Governmental Funds Statements 4
 - General Fund 5
 - General Fund by Department 8
 - Public Safety Fund 10
 - Comprehensive Insurance Fund 12
 - Government Review Fund 13
 - PERS Employer Contribution Fund 14
 - Group Health Employer Contribution Fund 15
 - Permissive Medical Fund 16
 - CDBG - Housing (93 & later loan repayment) 17
 - Local Charges for Services Fund 18
 - Coal Board Fund 19
 - Street Lighting Funds 20
 - Street Maintenance Fund 21
 - Curb & Gutter Fund 22
 - Police Training/ Pension Fund 23
 - Gas Tax Fund 24
 - MT Dept of Commerce Grants 25
 - Montana Tourism Fund 26
 - Eastern Montana Initiative Tourism Grant Fund 27
 - Montana Main Street 28
 - Montana Community Reinvestment - DOC 29
 - COPS Grant 30
 - Crime Victims Assistance Fund 31
 - Rural Community Development Fund 32
 - American Rescue Plan Act Fund 33
 - Lodge Grass ARPA Competitive Grant 34
 - TIFD Debt Service Fund 35
 - SID 120 and SID 121 Funds 36
 - Capital Improvement Funds 37
- Proprietary Funds 38
 - Water Fund 39
 - Sewer Fund 40
 - Garbage Collection Fund 41
 - Landfill Fund 42

CITY OF HARDIN

FISCAL YEAR 2025-2026 QUARTER TWO FINANCIAL STATEMENT

This statement is the quarterly financial statement for the City of Hardin. The intended users of this statement are the citizens of Hardin, the Hardin City Council, City staff, debt holders and any other interested parties. These statements show activity from July 1, 2025, through December 31, 2025. The intent of the report is to provide the actuals through the first two quarters compared to the budget for fiscal year 2026.

The second quarter brought some important milestones for the City of Hardin. The American Rescue Plan Act ended December 2025, the Waste Water Upgrades Project made great progress, the Lodge Grass Sponsored ARPA grant received an extension to June 2026 and the City applied to MCEP and Montana Main Street for additional funding for important projects. MCEP will assist in preparing a capital improvement plan and the Main Street grant will allow the City to implement vehicular signage to find important destinations in Hardin. The City also began receiving STEP (Selective Traffic Enforcement Program) grant funding, which combines enforcement of traffic safety laws with communication, education and outreach to inform the public about enforcement activities. The City was also awarded \$20,000 from Montana 250 that will assist with the implementation of a audio tour program through the PILOT grant.

Looking forward to the third quarter, the Waste Water Upgrades project will ramp up more as weather permits, which means the available grants funds awarded by Rural Development will be drawn down. This will also mean that the City will be issuing its State Revolving Fund loan and a second Rural Development loan for this project. The third quarter will also determine if the City receives additional grant funding through multiple state programs. The PILOT Tourism grant will be moving to the end of its first year, meaning the City can move into its construction phases for the Visitor Information Center and other important upgrades or programs.

GOVERNMENTAL FUNDS

The following are the governmental funds financial statements for the City of Hardin. The fund types included in this section are the General Fund, Special Revenues Funds, Debt Service Funds and Capital Improvements Funds.

GENERAL FUND

This is the City's primary operating fund, and it accounts for all financial resources of the City except those required to be accounted for in other funds.

Budgetary Comparison - General Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Property taxes	\$ 417,681	\$ 417,681	\$ 204,988	\$ (212,693)
Licenses and permits	38,525	38,525	13,108	(25,417)
Intergovernmental revenue	403,896	403,896	207,203	(196,693)
Charges for services	375	375	523	148
Fines and forfeitures	55,150	55,150	31,695	(23,455)
Miscellaneous	\$ 18,500	\$ 18,500	\$ 13,493	\$ (5,007)
Interest earnings	35,000	35,000	15,218	(19,782)
Total revenues	<u>969,127</u>	<u>969,127</u>	<u>486,228</u>	<u>(482,899)</u>
Expenses				
General government	609,244	609,244	208,170	401,074
Public safety	121,605	121,605	39,442	82,163
Public works	44,886	44,886	3,172	41,714
Culture & recreation	198,374	198,374	96,108	102,266
Economic development	112,591	112,591	42,760	69,831
Total Expenses	<u>1,086,700</u>	<u>1,086,700</u>	<u>389,652</u>	<u>697,048</u>
Excess (deficiency) of revenues over expenditures	<u>(117,573)</u>	<u>(117,573)</u>	<u>96,576</u>	<u>214,149</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	385,000	385,000	—	385,000
Total other financing sources (uses) and special items	<u>385,000</u>	<u>385,000</u>	<u>—</u>	<u>(385,000)</u>
Net change in fund balances	<u>267,427</u>	<u>267,427</u>	<u>96,576</u>	<u>(170,851)</u>
Fund balances - beginning	<u>1,797,000</u>	<u>1,797,000</u>	<u>1,797,000</u>	<u>—</u>
Fund balances - ending	<u>\$ 2,064,427</u>	<u>\$ 2,064,427</u>	<u>\$ 1,893,576</u>	<u>\$ (170,851)</u>

Variance %

Revenues

General Fund

(continued from above)↑

	Variance %
Property taxes	% (51)
Licenses and permits	(66)
Intergovernmental revenue	(49)
Charges for services	39
Fines and forfeitures	(43)
Miscellaneous	% (27)
Interest earnings	(57)
Total revenues	(50)
Expenses	
General government	(66)
Public safety	(68)
Public works	(93)
Culture & recreation	(52)
Economic development	(62)
Total Expenses	(64)
Excess (deficiency) of revenues over expenditures	(182)
Other financing sources (uses)	
Transfers in	—
Transfers out	(100)
Total other financing sources (uses) and special items	(100)
Net change in fund balances	(64)
Fund balances - beginning	—
Fund balances - ending	(8)

Through the first two quarters of fiscal year 2026, the General Fund has collected \$486,228 in total revenues or 50 percent of the budgeted amount. Property taxes collected were \$204,988 or 49 percent of the budgeted amount. Licenses and permits were behind the estimated budget through the first two quarters at 34 percent of budgeted, or \$13,108. Intergovernmental revenues in total were ahead of budgeted at 51 percent. Fines and Forfeitures are also ahead of budgeted with revenues collected of \$31,695 compared to the total budgeted amount of \$55,150, or 57 percent. In this statement, interest assessments received from SID #120 and SID #121 were allocated to miscellaneous revenues. This balance was \$13,493 through two quarters, which is 73 percent of the budgeted amount. Interest earnings were also strong through the first two quarters at \$15,218. While this amount isn't quite 50 percent, the City projects this amount to increase to nearly 100 percent by the end of the year.

Total expenditures through two quarters were \$389,652, or 36 percent of budgeted non-transfer-related expenditures. This amount represents a budget use of 36 percent through two quarters. General government expenditures were less than 40 percent of the budgeted expenditures through two quarters. Fire Department and Building inspection account for \$39,442 of expenditures through two quarters or 32 percent. The Public Works departments accounted for \$3,172 in expenditures while Culture & Recreation accounted for \$96,108. Economic Development had actual expenditures of \$42,760 through two quarters. As reported at the bottom of the General Fund statement, there has been a positive change in fund balance of \$96,576 through the first two quarters. This will change as the City makes its budgeted transfers

during the third and fourth quarter. Overall, expenditures are considerably less than the budgeted amounts in the General Fund, showing a positive trend compared to past years.

GENERAL FUND EXPENDITURE BY DEPARTMENT

General Fund Budget by Department

Through December 31, 2025

Hardin, MT

Department	Year-to-Date Actuals	Final Budget	Variance	Total
Legislative	\$ 12,761	\$ 26,687	\$ 13,926	\$ 53,374
Executive	3,181	8,890	5,709	17,780
City Court	41,518	127,836	86,318	255,672
Finance Administration	52,812	136,900	84,088	273,800
Legal Services	72,426	202,893	130,467	405,786
Facilities	19,469	106,038	86,569	212,076
Building inspection	11,363	34,476	23,113	68,952
Stormwater mainenance	3,172	44,886	41,714	89,772
Parks	96,108	198,374	102,266	396,748
Economic development	42,760	112,591	69,831	225,182
Transfers to other funds	—	385,000	385,000	770,000
Departmental and fund total	\$ 355,570	\$ 1,384,571	\$ 1,029,001	\$ 2,769,142

Department	Budget Remaining
Legislative	% 52
Executive	64
City Court	68
Finance Administration	61
Legal Services	64
Facilities	82
Building inspection	67
Stormwater mainenance	93
Parks	52
Economic development	62
Transfers to other funds	100
Departmental and fund total	% 74

This statement reflects the General Fund departments for fiscal year 2025-2026 through the second quarter. Each year-to-date actual amount is compared to the final budget, and compared to each other there is a variance provided for what has not been spent. The final column to review is the remaining budget column.

PUBLIC SAFETY FUND

The public safety fund reports the expenditures related to law enforcement services, administration, facilities, code enforcement and animal control activities of the City of Hardin. Revenues recognized by this fund are property taxes, animal related licenses, state entitlement shared revenues, interest earnings and the SRO contract with the school district.

Budgetary Comparison - Public Safety Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Property taxes	\$ 181,720	\$ 181,720	\$ 88,943	\$ (92,777)
Licenses and permits	350	350	—	(350)
Intergovernmental revenues	410,000	410,000	205,000	(205,000)
Charges for services	1,500	1,500	—	(1,500)
Miscellaneous revenues	108,500	108,500	2,592	(105,908)
Investment earnings	1,250	1,250	1,488	238
Total revenues	<u>703,320</u>	<u>703,320</u>	<u>298,023</u>	<u>(405,297)</u>
Expenses				
Public safety	\$ 883,854	\$ 883,854	\$ 344,937	\$ 538,917
Public health	58,443	58,443	17,243	41,200
Debt service	94,223	94,223	52,911	41,312
Total Expenses	<u>1,036,520</u>	<u>1,036,520</u>	<u>415,091</u>	<u>621,429</u>
Excess (deficiency) of revenues over expenditures	<u>(333,200)</u>	<u>(333,200)</u>	<u>(117,068)</u>	<u>216,132</u>
Other financing sources (uses)				
Debt proceeds	—	—	—	—
Transfers in	225,000	225,000	—	(225,000)
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>225,000</u>	<u>225,000</u>	<u>—</u>	<u>(225,000)</u>
Net change in fund balances	<u>(108,200)</u>	<u>(108,200)</u>	<u>(117,068)</u>	<u>(8,868)</u>
Fund balances - beginning	<u>203,512</u>	<u>203,512</u>	<u>203,512</u>	<u>—</u>
Fund balances - ending	<u>\$ 95,312</u>	<u>\$ 95,312</u>	<u>\$ 86,444</u>	<u>\$ (8,868)</u>

The finances for the Public Safety fund are in a decent position at the end of December 2025. Total revenues collected were \$298,023 against a budgeted \$703,320, which represents a collected balance of 42.37% through two quarters. The

City has not received the first two quarters of the SRO agreement, but does expect to collect this during the third quarter. Property taxes collected were 48.9% of the budgeted amount, which is close to the estimated 50% of the total budgeted amount. State entitlement share is exactly half of the budgeted amount, as expected. Investment earnings are ahead of budget by \$238 through the first two quarters. The budgeted transfer to the Public Safety Fund is expected to be made during the third and fourth quarters as the General Fund has sufficient cash balances.

Expenditures for the Public Safety Fund are at 40% of the total budget. However, the larger agreements related to the police department are usually paid in the third and fourth quarter. This situation will continue to be monitored to ensure compliance with appropriation and budgetary statutes of the state.

COMPREHENSIVE INSURANCE FUND

This fund is to account for the governmental funds property and liability insurance. Sources of funding are derived from property taxes, state entitlement share, and interest earnings.

Budgetary Comparison - Comprehensive Insurance Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Property taxes	\$ 38,222	\$ 38,222	\$ 19,177	\$ (19,045)
Intergovernmental revenues	35,064	35,064	17,532	(17,532)
Investment earnings	25	25	(19)	(44)
Total revenues	<u>73,311</u>	<u>73,311</u>	<u>36,690</u>	<u>(36,621)</u>
Expenses				
General government	\$ 8,934	\$ 8,934	\$ 8,934	\$ —
Public safety	39,999	39,999	39,996	3
Public works	17,327	17,327	17,327	—
Public health	2,273	2,273	2,273	—
Culture & recreation	5,386	5,386	5,386	—
Economic Development	2,875	2,875	2,875	—
Total Expenses	<u>76,794</u>	<u>76,794</u>	<u>76,791</u>	<u>3</u>
Excess (deficiency) of revenues over expenditures	<u>(3,483)</u>	<u>(3,483)</u>	<u>(40,101)</u>	<u>(36,618)</u>
Other financing sources (uses)				
Debt proceeds	—	—	—	—
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(3,483)</u>	<u>(3,483)</u>	<u>(40,101)</u>	<u>(36,618)</u>
Fund balances - beginning	<u>24,170</u>	<u>24,170</u>	<u>24,170</u>	<u>—</u>
Fund balances - ending	<u><u>\$ 20,687</u></u>	<u><u>\$ 20,687</u></u>	<u><u>\$ (15,931)</u></u>	<u><u>\$ (36,618)</u></u>

GOVERNMENT REVIEW COMMISSION FUND

This fund is to account for the expenditures related to the 10-year local government study review that is required by state statute if residents vote for its completion every ten years.

Budgetary Comparison - Government Review Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Property taxes	\$ 18,939	\$ 18,939	\$ 8,531	\$ (10,408)
Investment earnings	—	—	—	—
Total revenues	<u>18,939</u>	<u>18,939</u>	<u>8,531</u>	<u>(10,408)</u>
Expenses				
General government	\$ 26,821	\$ 26,821	\$ 54	\$ 26,767
Total Expenses	<u>26,821</u>	<u>26,821</u>	<u>54</u>	<u>26,767</u>
Excess (deficiency) of revenues over expenditures	<u>(7,882)</u>	<u>(7,882)</u>	<u>8,477</u>	<u>16,359</u>
Other financing sources (uses)				
Debt proceeds	—	—	—	—
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(7,882)</u>	<u>(7,882)</u>	<u>8,477</u>	<u>16,359</u>
Fund balances - beginning	<u>9,752</u>	<u>9,752</u>	<u>9,752</u>	<u>—</u>
Fund balances - ending	<u>\$ 1,870</u>	<u>\$ 1,870</u>	<u>\$ 18,229</u>	<u>\$ 16,359</u>

PERS EMPLOYER CONTRIBUTION FUND

This fund accounts for the Public Employee Retirement System expenditures that are incurred in governmental funds. This fund accounts for all PERS expenditures, including general government, public safety, public works, public health, culture & recreation and housing & economic development.

Budgetary Comparison - PERS Employer Contribution Fund

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Property taxes	\$ 40,206	\$ 40,206	\$ 19,177	\$ (21,029)
Intergovernmental revenues	44,141	44,141	22,070	(22,071)
Investment earnings	150	150	13	(137)
Total revenues	<u>84,497</u>	<u>84,497</u>	<u>41,260</u>	<u>(43,237)</u>
Expenses				
General government	\$ 17,335	\$ 17,335	\$ 6,771	\$ 10,564
Public safety	52,717	52,717	18,232	34,485
Public works	901	901	326	575
Public health	3,217	3,217	1,322	1,895
Culture & recreation	6,220	6,220	2,479	3,741
Economic Development	5,781	5,781	2,721	3,060
Total Expenses	<u>86,171</u>	<u>86,171</u>	<u>31,851</u>	<u>54,320</u>
Excess (deficiency) of revenues over expenditures	<u>(1,674)</u>	<u>(1,674)</u>	<u>9,409</u>	<u>11,083</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(1,674)</u>	<u>(1,674)</u>	<u>9,409</u>	<u>11,083</u>
Fund balances - beginning	<u>21,416</u>	<u>21,416</u>	<u>21,416</u>	<u>—</u>
Fund balances - ending	<u>\$ 19,742</u>	<u>\$ 19,742</u>	<u>\$ 30,825</u>	<u>\$ 11,083</u>

GROUP HEALTH EMPLOYER CONTRIBUTION FUND

This fund is to account for group health benefits paid by the City in governmental funds. The sources of funding for this fund are property taxes, intergovernmental revenues and interest earnings.

Budgetary Comparison - PERS Employer Contribution Fund

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Property taxes	\$ 40,206	\$ 40,206	\$ 19,177	\$ (21,029)
Intergovernmental revenues	44,141	44,141	22,070	(22,071)
Investment earnings	150	150	13	(137)
Total revenues	<u>84,497</u>	<u>84,497</u>	<u>41,260</u>	<u>(43,237)</u>
Expenses				
General government	\$ 17,335	\$ 17,335	\$ 6,771	\$ 10,564
Public safety	52,717	52,717	18,232	34,485
Public works	901	901	326	575
Public health	3,217	3,217	1,322	1,895
Culture & recreation	6,220	6,220	2,479	3,741
Economic Development	5,781	5,781	2,721	3,060
Total Expenses	<u>86,171</u>	<u>86,171</u>	<u>31,851</u>	<u>54,320</u>
Excess (deficiency) of revenues over expenditures	<u>(1,674)</u>	<u>(1,674)</u>	<u>9,409</u>	<u>11,083</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(1,674)</u>	<u>(1,674)</u>	<u>9,409</u>	<u>11,083</u>
Fund balances - beginning	<u>21,416</u>	<u>21,416</u>	<u>21,416</u>	<u>—</u>
Fund balances - ending	<u>\$ 19,742</u>	<u>\$ 19,742</u>	<u>\$ 30,825</u>	<u>\$ 11,083</u>

PERMISSIVE MEDICAL FUND

This fund is to account for the governmental funds health insurance premiums for employees that are paid by funding from the permissive medical levy.

Budgetary Comparison - PERS Employer Contribution Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Property taxes	\$ 40,206	\$ 40,206	\$ 19,177	\$ (21,029)
Intergovernmental revenues	44,141	44,141	22,070	(22,071)
Investment earnings	150	150	13	(137)
Total revenues	<u>84,497</u>	<u>84,497</u>	<u>41,260</u>	<u>(43,237)</u>
Expenses				
General government	\$ 17,335	\$ 17,335	\$ 6,771	\$ 10,564
Public safety	52,717	52,717	18,232	34,485
Public works	901	901	326	575
Public health	3,217	3,217	1,322	1,895
Culture & recreation	6,220	6,220	2,479	3,741
Economic Development	5,781	5,781	2,721	3,060
Total Expenses	<u>86,171</u>	<u>86,171</u>	<u>31,851</u>	<u>54,320</u>
Excess (deficiency) of revenues over expenditures	<u>(1,674)</u>	<u>(1,674)</u>	<u>9,409</u>	<u>11,083</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(1,674)</u>	<u>(1,674)</u>	<u>9,409</u>	<u>11,083</u>
Fund balances - beginning	<u>21,416</u>	<u>21,416</u>	<u>21,416</u>	<u>—</u>
Fund balances - ending	<u>\$ 19,742</u>	<u>\$ 19,742</u>	<u>\$ 30,825</u>	<u>\$ 11,083</u>

CDBG - HOUSING (93 & LATER LOAN REPAYMENT)

Budgetary Comparison - CDBG Housing (93 & later loan repayment)

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Investment earnings	\$ 150	\$ 150	\$ 138	\$ (12)
Total revenues	<u>150</u>	<u>150</u>	<u>138</u>	<u>(12)</u>
Expenses				
Supplies	\$ —	\$ —	\$ —	\$ —
Purchased services	—	—	—	—
Capital outlay	—	—	—	—
Total Expenses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>150</u>	<u>150</u>	<u>138</u>	<u>(12)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>150</u>	<u>150</u>	<u>138</u>	<u>(12)</u>
Fund balances - beginning	<u>27,899</u>	<u>27,899</u>	<u>27,899</u>	<u>—</u>
Fund balances - ending	<u>\$ 28,049</u>	<u>\$ 28,049</u>	<u>\$ 28,037</u>	<u>\$ (12)</u>

LOCAL CHARGES FOR SERVICES FUND

LOCAL CHARGES FOR SERVICES FUND

Budgetary Comparison - Local Charges for Services Fund

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Charges for services	\$ 77,500	\$ 77,500	\$ 4,173	\$ (73,327)
Special assessments	500	500	—	(500)
Investment earnings	—	—	—	—
Total revenues	78,000	78,000	4,173	(73,827)
Expenses				
General government	\$ —	\$ —	\$ 2,112	\$ (2,112)
Public safety	137,735	137,735	28,865	108,870
Public works	—	—	241	(241)
Public health	—	—	—	—
Culture & recreation	—	—	—	—
Economic Development	—	—	—	—
Total Expenses	137,735	137,735	31,218	106,517
Excess (deficiency) of revenues over expenditures	(59,735)	(59,735)	(27,045)	32,690
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	—	—	—	—
Net change in fund balances	(59,735)	(59,735)	(27,045)	32,690
Fund balances - beginning	5,567	5,567	5,567	—
Fund balances - ending	\$ (54,168)	\$ (54,168)	\$ (21,478)	\$ 32,690

COAL BOARD FUND

The Coal Board fund is to account for grants awarded to the City by the Coal Board for the purchase of equipment and construction of fixed assets.

Budgetary Comparison - Coal Board Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Coal Board grant funding	\$ 263,458	\$ 263,458	\$ —	\$ (263,458)
Total revenues	<u>263,458</u>	<u>263,458</u>	<u>—</u>	<u>(263,458)</u>
Expenses				
Purchased services, other	\$ —	\$ —	\$ —	\$ —
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>—</u>	<u>150,000</u>
Total Expenses	<u>150,000</u>	<u>150,000</u>	<u>—</u>	<u>150,000</u>
Excess (deficiency) of revenues over expenditures	<u>113,458</u>	<u>113,458</u>	<u>—</u>	<u>(113,458)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>113,458</u>	<u>113,458</u>	<u>—</u>	<u>(113,458)</u>
Fund balances - beginning	<u>(113,458)</u>	<u>(113,458)</u>	<u>(113,458)</u>	<u>—</u>
Fund balances - ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (113,458)</u>	<u>\$ (113,458)</u>

The coal board fund has experienced a change in fund balance of \$113,458. This is due to the timing of the receipt of the coal board funding for the purchase of law enforcement radio equipment. This amount should be received during the third quarter of the 25-26 fiscal year.

STREET LIGHTING FUND #1 & #54

The two street lighting funds account for the cost of operating street lights throughout the City and is paid through assessments against properties in each district.

Budgetary Comparison - Street Lighting #1 & #54

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Street lighting assessments	\$ 152,961	\$ 152,961	\$ 92,123	\$ (60,838)
Intergovernmental revenues	—	—	—	—
Investment earnings	1,450	1,450	1,025	(425)
Total revenues	<u>154,411</u>	<u>154,411</u>	<u>93,148</u>	<u>(61,263)</u>
Expenses				
General government	—	—	—	—
Public works	206,950	206,950	56,063	150,887
Debt service	—	—	—	—
Total Expenses	<u>206,950</u>	<u>206,950</u>	<u>56,063</u>	<u>150,887</u>
Excess (deficiency) of revenues over expenditures	<u>(52,539)</u>	<u>(52,539)</u>	<u>37,085</u>	<u>89,624</u>
Other financing sources (uses)				
Debt proceeds	—	—	—	—
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(52,539)</u>	<u>(52,539)</u>	<u>37,085</u>	<u>89,624</u>
Fund balances - beginning	<u>157,402</u>	<u>157,402</u>	<u>157,402</u>	<u>—</u>
Fund balances - ending	<u>\$ 104,863</u>	<u>\$ 104,863</u>	<u>\$ 194,487</u>	<u>\$ 89,624</u>

STREET MAINTENANCE #1 FUND

The Street Maintenance Fund accounts for all street maintenance expenditures and is funded by a street maintenance assessment levied to each property in the district.

Budgetary Comparison - Street Maintenance #1

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Road Maintenance Assessments	\$ 383,814	\$ 383,814	\$ 218,394	\$ (165,420)
Licenses and permits	800	800	300	(500)
Intergovernmental revenues	—	—	—	—
Charges for services	2,500	2,500	—	(2,500)
Miscellaneous revenues	150	150	513	363
Investment earnings	4,500	4,500	2,968	(1,532)
Total revenues	<u>391,764</u>	<u>391,764</u>	<u>222,175</u>	<u>(169,589)</u>
Expenses				
General government	—	—	—	—
Public safety	883,854	883,854	344,937	538,917
Public health	58,443	58,443	17,243	41,200
Debt service	94,223	94,223	52,911	41,312
Total Expenses	<u>1,036,520</u>	<u>1,036,520</u>	<u>415,091</u>	<u>621,429</u>
Excess (deficiency) of revenues over expenditures	<u>(644,756)</u>	<u>(644,756)</u>	<u>(192,916)</u>	<u>451,840</u>
Other financing sources (uses)				
Debt proceeds	—	—	—	—
Transfers in	30,000	30,000	—	(30,000)
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>30,000</u>	<u>30,000</u>	<u>—</u>	<u>(30,000)</u>
Net change in fund balances	<u>(614,756)</u>	<u>(614,756)</u>	<u>(192,916)</u>	<u>421,840</u>
Fund balances - beginning	<u>602,385</u>	<u>602,385</u>	<u>602,385</u>	<u>—</u>
Fund balances - ending	<u>\$ (12,371)</u>	<u>\$ (12,371)</u>	<u>\$ 409,469</u>	<u>\$ 421,840</u>

CURB & GUTTER FUND

The curb and gutter fund reports all expenditures related to the City's portion of curb and gutter projects. The sources to pay for the expenditures are assessments billed to each property that was part of the improvement until the balance is paid off.

Budgetary Comparison - Curb & Gutter

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Special assessments	\$ 13,050	\$ 13,050	\$ 1,822	\$ (11,228)
Miscellaneous revenues	150	150	513	363
Investment earnings	6,000	6,000	2,694	(3,306)
Total revenues	<u>19,200</u>	<u>19,200</u>	<u>5,029</u>	<u>(14,171)</u>
Expenses				
General government	—	—	—	—
Public safety	883,854	883,854	344,937	538,917
Public health	58,443	58,443	17,243	41,200
Debt service	94,223	94,223	52,911	41,312
Total Expenses	<u>1,036,520</u>	<u>1,036,520</u>	<u>415,091</u>	<u>621,429</u>
Excess (deficiency) of revenues over expenditures	<u>(1,017,320)</u>	<u>(1,017,320)</u>	<u>(410,062)</u>	<u>607,258</u>
Other financing sources (uses)				
Debt proceeds	—	—	—	—
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(1,017,320)</u>	<u>(1,017,320)</u>	<u>(410,062)</u>	<u>607,258</u>
Fund balances - beginning	<u>428,187</u>	<u>428,187</u>	<u>428,187</u>	<u>—</u>
Fund balances - ending	<u>\$ (589,133)</u>	<u>\$ (589,133)</u>	<u>\$ 18,125</u>	<u>\$ 607,258</u>

POLICE TRAINING/PENSION FUND

Budgetary Comparison - Police Training/ Pension Fund

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
State shared revenue	\$ 7,007	\$ 7,007	\$ —	\$ (7,007)
Total revenues	<u>7,007</u>	<u>7,007</u>	<u>—</u>	<u>(7,007)</u>
Expenses				
Pension	\$ 5,177	\$ 5,177	\$ —	\$ 5,177
Training	6,000	6,000	1,790	4,210
Total Expenses	<u>11,177</u>	<u>11,177</u>	<u>1,790</u>	<u>9,387</u>
Excess (deficiency) of revenues over expenditures	<u>(4,170)</u>	<u>(4,170)</u>	<u>(1,790)</u>	<u>2,380</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(4,170)</u>	<u>(4,170)</u>	<u>(1,790)</u>	<u>2,380</u>
Fund balances - beginning	<u>8,281</u>	<u>8,281</u>	<u>8,281</u>	<u>—</u>
Fund balances - ending	<u>\$ 4,111</u>	<u>\$ 4,111</u>	<u>\$ 6,491</u>	<u>\$ 2,380</u>

GAS TAX FUND

Budgetary Comparison - Gas Tax Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Gas tax shared state funding	\$ 177,828	\$ 177,828	\$ 92,370	\$ (85,458)
Special assessments	—	—	—	—
Interest earnings	100	100	—	(100)
Total revenues	<u>177,928</u>	<u>177,928</u>	<u>92,370</u>	<u>(85,558)</u>
Expenses				
Personnel services	\$ 70,171	\$ 70,171	\$ 32,030	\$ 38,141
Purchased services, supplies	\$ 180,000	\$ 180,000	\$ 54,593	\$ 125,407
Capital outlay	—	—	—	—
Total Expenses	<u>250,171</u>	<u>250,171</u>	<u>86,623</u>	<u>163,548</u>
Excess (deficiency) of revenues over expenditures	<u>(72,243)</u>	<u>(72,243)</u>	<u>5,747</u>	<u>77,990</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(72,243)</u>	<u>(72,243)</u>	<u>5,747</u>	<u>77,990</u>
Fund balances - beginning	<u>1,134,123</u>	<u>1,134,123</u>	<u>1,134,123</u>	<u>—</u>
Fund balances - ending	<u>\$ 1,061,880</u>	<u>\$ 1,061,880</u>	<u>\$ 1,139,870</u>	<u>\$ 77,990</u>

MT DEPT OF COMMERCE GRANTS FUND

Budgetary Comparison - Montana Dept. of Commerce Grants Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Mixed Use MMS grant funding	\$ 45,000	\$ 45,000	\$ 45,000	\$ —
Contributions & donations	\$ —	\$ —	\$ —	\$ —
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>—</u>
Expenses				
Purchased services	\$ —	\$ —	\$ —	\$ —
Total Expenses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>—</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>—</u>
Fund balances - beginning	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>—</u>
Fund balances - ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

MONTANA TOURISM FUND

This fund is to account for the PILOT grant funding awarded by the Department of Commerce to complete tourism initiatives in Big Horn County.

Budgetary Comparison - Montana Tourism Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
PILOT grant funding	\$ 250,000	\$ 250,000	\$ 6,398	\$ (243,602)
Contributions & donations	\$ —	\$ —	\$ —	\$ —
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>6,398</u>	<u>(243,602)</u>
Expenses				
Personnel services	\$ 27,444	\$ 27,444	\$ 15,625	\$ 11,819
Purchased services	216,226	216,226	56,645	159,581
Grants & contributions	30,000	30,000	\$ —	30,000
Capital outlay	—	—	—	—
Total Expenses	<u>273,670</u>	<u>273,670</u>	<u>72,270</u>	<u>201,400</u>
Excess (deficiency) of revenues over expenditures	<u>(23,670)</u>	<u>(23,670)</u>	<u>(65,872)</u>	<u>(42,202)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	—	—	—	—
Net change in fund balances	<u>(23,670)</u>	<u>(23,670)</u>	<u>(65,872)</u>	<u>(42,202)</u>
Fund balances - beginning	<u>(120)</u>	<u>(120)</u>	<u>(120)</u>	<u>—</u>
Fund balances - ending	<u>\$ (23,790)</u>	<u>\$ (23,790)</u>	<u>\$ (65,992)</u>	<u>\$ (42,202)</u>

EASTERN MONTANA INITIATIVE TOURISM FUND

Budgetary Comparison - Eastern Montana Initiative Tourism Grant

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Eastern MT initiative tourism funding	\$ —	\$ —	\$ —	\$ —
Contributions & donations	\$ —	\$ —	\$ —	\$ —
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Expenses				
Personnel services	\$ —	\$ —	\$ —	\$ —
Materials	\$ —	\$ —	30,000	(30,000)
Capital outlay	—	—	—	—
Total Expenses	<u>—</u>	<u>—</u>	<u>30,000</u>	<u>(30,000)</u>
Excess (deficiency) of revenues over expenditures	<u>—</u>	<u>—</u>	<u>(30,000)</u>	<u>(30,000)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>—</u>	<u>—</u>	<u>(30,000)</u>	<u>(30,000)</u>
Fund balances - beginning	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances - ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>

MONTANA MAIN STREET FUND

Budgetary Comparison - Montana Main Street Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Montana Main Street Grants	\$ 40,000	\$ 40,000	\$ —	\$ (40,000)
Contributions & donations	\$ —	\$ —	\$ —	\$ —
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>—</u>	<u>(40,000)</u>
Expenses				
Purchased services	\$ 40,000	\$ 40,000	\$ —	\$ 40,000
Total Expenses	<u>40,000</u>	<u>40,000</u>	<u>—</u>	<u>40,000</u>
Excess (deficiency) of revenues over expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances - beginning	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances - ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

MONTANA COMMUNITY REINVESTMENT FUND

Budgetary Comparison - Montana Community Reinvestment Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
MCR HB 819 funding	\$ 30,000	\$ 30,000	\$ —	\$ (30,000)
Contributions & donations	\$ —	\$ —	\$ —	\$ —
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>—</u>	<u>(30,000)</u>
Expenses				
Personnel services	\$ 9,882	\$ 9,882	\$ 9,882	\$ —
Total Expenses	<u>9,882</u>	<u>9,882</u>	<u>9,882</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>20,118</u>	<u>20,118</u>	<u>(9,882)</u>	<u>(30,000)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>20,118</u>	<u>20,118</u>	<u>(9,882)</u>	<u>(30,000)</u>
Fund balances - beginning	<u>(20,118)</u>	<u>(20,118)</u>	<u>(20,118)</u>	<u>—</u>
Fund balances - ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>

COPS FUND

This fund is to account for the COPS Hiring Grant the City of Hardin received in 2021. This grant partially pays for three officers' wages through September 2026.

Budgetary Comparison - COPS Grant

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Federal COPS Funding	\$ 172,546	\$ 172,546	\$ 42,764	\$ (129,782)
Total revenues	<u>172,546</u>	<u>172,546</u>	<u>42,764</u>	<u>(129,782)</u>
Expenses				
Personnel services	\$ 162,941	\$ 162,941	\$ 47,302	\$ 115,639
Total Expenses	<u>162,941</u>	<u>162,941</u>	<u>47,302</u>	<u>115,639</u>
Excess (deficiency) of revenues over expenditures	<u>9,605</u>	<u>9,605</u>	<u>(4,538)</u>	<u>(14,143)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>9,605</u>	<u>9,605</u>	<u>(4,538)</u>	<u>(14,143)</u>
Fund balances - beginning	<u>(3,538)</u>	<u>(3,538)</u>	<u>(3,538)</u>	<u>—</u>
Fund balances - ending	<u>\$ 6,067</u>	<u>\$ 6,067</u>	<u>\$ (8,076)</u>	<u>\$ (14,143)</u>

CRIME VICTIMS ASSISTANCE GRANT

Budgetary Comparison - Crime Victims Assistance Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Fines and forfeitures	\$ 12,500	\$ 12,500	\$ 2,638	\$ (9,862)
Interest earnings	—	—	—	—
Total revenues	<u>12,500</u>	<u>12,500</u>	<u>2,638</u>	<u>(9,862)</u>
Expenses				
Purchased services	\$ 12,000	\$ 12,000	\$ —	\$ 12,000
Total Expenses	<u>12,000</u>	<u>12,000</u>	<u>—</u>	<u>12,000</u>
Excess (deficiency) of revenues over expenditures	<u>500</u>	<u>500</u>	<u>2,638</u>	<u>2,138</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>500</u>	<u>500</u>	<u>2,638</u>	<u>2,138</u>
Fund balances - beginning	<u>3,450</u>	<u>3,450</u>	<u>3,450</u>	<u>—</u>
Fund balances - ending	<u>\$ 3,950</u>	<u>\$ 3,950</u>	<u>\$ 6,088</u>	<u>\$ 2,138</u>

RURAL COMMUNITY DEVELOPMENT GRANT

Budgetary Comparison - Rural Community Development Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Intergovernmental revenues	\$ 50,000	\$ 50,000	\$ —	\$ (50,000)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>—</u>	<u>(50,000)</u>
Expenses				
Capital outlay	\$ 50,000	\$ 50,000	\$ 125,516	\$ (75,516)
Total Expenses	<u>50,000</u>	<u>50,000</u>	<u>125,516</u>	<u>(75,516)</u>
Excess (deficiency) of revenues over expenditures	<u>—</u>	<u>—</u>	<u>(125,516)</u>	<u>(125,516)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>—</u>	<u>—</u>	<u>(125,516)</u>	<u>(125,516)</u>
Fund balances - beginning	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances - ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (125,516)</u>	<u>\$ (125,516)</u>

AMERICAN RESCUE PLAN ACT

This fund is to account for the money provided through the ARPA program that is administered by the US Department of Treasury. The City of Hardin recognized that all of these funds were to be used for revenue loss purposes related to the uses of this funding. This statement shows the amount that was expended July through December 2025.

Budgetary Comparison - ARPA Fund

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Intergovernmental revenues	\$ —	\$ —	\$ —	\$ —
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Expenses				
General government	—	—	—	—
Public safety	—	—	—	—
Public works	\$ 817,671	\$ 817,671	\$ 296,252	\$ 521,419
Capital outlay	557,000	557,000	125,516	431,484
Total Expenses	<u>1,374,671</u>	<u>1,374,671</u>	<u>421,768</u>	<u>952,903</u>
Excess (deficiency) of revenues over expenditures	<u>(1,374,671)</u>	<u>(1,374,671)</u>	<u>(421,768)</u>	<u>952,903</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>(1,374,671)</u>	<u>(1,374,671)</u>	<u>(421,768)</u>	<u>952,903</u>
Fund balances - beginning	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances - ending	<u>\$ (1,374,671)</u>	<u>\$ (1,374,671)</u>	<u>\$ (421,768)</u>	<u>\$ 952,903</u>

Lodge Grass ARPA Competitive Grant

This fund is to capture the ARPA funds provided by the Montana DNRC to the Town of Lodge Grass for their sewer upgrade. Expenditures include equipment purchases for the project, engineering services for the project, audit fees, supplies, attorney fees and personnel services to administer the grant by the City.

Budgetary Comparison - Lodge Grass ARPA Competitive Fund

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Intergovernmental revenues	\$ 1,395,100	\$ 1,395,100	\$ 131,193	\$ (1,263,907)
Sales Taxes	—	—	—	—
Grants	—	—	—	—
Total revenues	<u>1,395,100</u>	<u>1,395,100</u>	<u>131,193</u>	<u>(1,263,907)</u>
Expenses				
Public works	\$ 817,671	\$ 817,671	\$ 296,252	\$ 521,419
Capital outlay	557,000	557,000	125,516	431,484
Total Expenses	<u>1,374,671</u>	<u>1,374,671</u>	<u>421,768</u>	<u>952,903</u>
Excess (deficiency) of revenues over expenditures	<u>20,429</u>	<u>20,429</u>	<u>(290,575)</u>	<u>(311,004)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	—	—	—	—
Net change in fund balances	<u>20,429</u>	<u>20,429</u>	<u>(290,575)</u>	<u>(311,004)</u>
Fund balances - beginning	<u>(19,792)</u>	<u>(19,792)</u>	<u>(19,792)</u>	<u>—</u>
Fund balances - ending	<u>\$ 637</u>	<u>\$ 637</u>	<u>\$ (310,367)</u>	<u>\$ (311,004)</u>

TAX INCREMENT FINANCE DISTRICT FUND

The Tax Increment Finance District accounts for the property taxes collected from the increment district and the related debt service payments made related to the revenue bonds issued.

Budgetary Comparison - Tax Increment Debt Service Fund

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Property taxes	\$ 1,300,392	\$ 1,300,392	\$ 371,839	\$ (928,553)
Intergovernmental revenues	12,040	12,040	12,040	—
Investment earnings	10,000	10,000	3,395	(6,605)
Total revenues	<u>1,322,432</u>	<u>1,322,432</u>	<u>387,274</u>	<u>(935,158)</u>
Expenses				
Debt service	\$ 1,180,500	\$ 1,180,500	\$ 490,000	\$ 690,500
Total Expenses	<u>1,180,500</u>	<u>1,180,500</u>	<u>490,000</u>	<u>690,500</u>
Excess (deficiency) of revenues over expenditures	<u>141,932</u>	<u>141,932</u>	<u>(102,726)</u>	<u>(244,658)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>141,932</u>	<u>141,932</u>	<u>(102,726)</u>	<u>(244,658)</u>
Fund balances - beginning	<u>550,088</u>	<u>550,088</u>	<u>550,088</u>	<u>—</u>
Fund balances - ending	<u>\$ 692,020</u>	<u>\$ 692,020</u>	<u>\$ 447,362</u>	<u>\$ (244,658)</u>

SPECIAL IMPROVEMENT DISTRICT 120 & 121 FUND

The two special improvement districts are for street infrastructure that was installed. The special assessment liens on each property are paid off over 20 years. As these assessments are collected, they pay down the four other funds that originally funded the improvements. The fund balance will show negative until these funds are completed and paid back after 20 years.

Budgetary Comparison - Special Improvement District 120 & 121 Combined

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Special assessments	\$ 64,000	\$ 64,000	\$ 42,237	\$ (21,763)
Investment earnings	—	—	—	—
Total revenues	<u>64,000</u>	<u>64,000</u>	<u>42,237</u>	<u>(21,763)</u>
Expenses				
Debt service	\$ —	\$ —	\$ —	\$ —
Total Expenses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>64,000</u>	<u>64,000</u>	<u>42,237</u>	<u>(21,763)</u>
Other financing sources (uses)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>64,000</u>	<u>64,000</u>	<u>42,237</u>	<u>(21,763)</u>
Fund balances - beginning	<u>(795,794)</u>	<u>(795,794)</u>	<u>(795,794)</u>	<u>—</u>
Fund balances - ending	<u>\$ (731,794)</u>	<u>\$ (731,794)</u>	<u>\$ (753,557)</u>	<u>\$ (21,763)</u>

Capital Improvement Funds

The capital improvements funds include funds to account for general improvements, police department improvements, fire department improvements, and parks improvements. The most common expenditure in these funds is capital outlay for land, buildings, improvements other than buildings, infrastructure and machinery and equipment. The most common revenues include intergovernmental revenues, interest earnings and transfers from other funds.

Budgetary Comparison - Capital Improvement Funds Aggregated

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Property taxes	\$ —	\$ —	\$ —	\$ —
Licenses and permits	—	—	—	—
Intergovernmental revenues	170,000	170,000	10,000	(160,000)
Charges for services	—	—	—	—
Miscellaneous revenues	—	—	—	—
Investment earnings	6,100	6,100	3,760	(2,340)
Total revenues	<u>176,100</u>	<u>176,100</u>	<u>13,760</u>	<u>(162,340)</u>
Expenses				
Personnel services	9,533	9,533	19,103	(9,570)
Supplies, purchased services, other	—	—	4,991	(4,991)
Capital outlay	474,920	474,920	106,471	368,449
Total Expenses	<u>484,453</u>	<u>484,453</u>	<u>130,565</u>	<u>353,888</u>
Excess (deficiency) of revenues over expenditures	<u>(308,353)</u>	<u>(308,353)</u>	<u>(116,805)</u>	<u>191,548</u>
Other financing sources (uses)				
Debt proceeds	—	—	—	—
Transfers in	105,000	105,000	—	(105,000)
Transfers out	—	—	—	—
Total other financing sources (uses) and special items	<u>105,000</u>	<u>105,000</u>	<u>—</u>	<u>(105,000)</u>
Net change in fund balances	<u>(203,353)</u>	<u>(203,353)</u>	<u>(116,805)</u>	<u>86,548</u>
Fund balances - beginning	<u>840,696</u>	<u>840,696</u>	<u>840,696</u>	<u>—</u>
Fund balances - ending	<u><u>\$ 637,343</u></u>	<u><u>\$ 637,343</u></u>	<u><u>\$ 723,891</u></u>	<u><u>\$ 86,548</u></u>

PROPRIETARY FUNDS

The proprietary funds of the City of Hardin include water, sewer, garbage collection and landfill. These funds commonly operate from charges for services provided to residents.

WATER FUND

The water fund is used to account for expenses related to water treatment, water distribution and the administration of this department. Common revenues of this fund are charges for services, miscellaneous revenues (such as impact fees), and special assessments related to liens placed on properties to collect overdue accounts.

Schedule of revenues, expenses, and changes in net position - actual and budget WATER FUND

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Charges for services	\$ 820,535	\$ 820,535	\$ 446,493	\$ (374,042)
Miscellaneous revenues	5,500	5,500	1,510	(3,990)
Special assessments	—	—	—	—
Total Revenues	<u>826,035</u>	<u>826,035</u>	<u>448,003</u>	<u>(378,032)</u>
Expenses				
Personnel	\$ 553,607	\$ 553,607	\$ 247,980	\$ 305,627
Supplies	147,585	147,585	70,919	76,666
Purchased services	289,450	289,450	94,863	194,587
Fixed charges	26,000	26,000	26,824	(824)
Depreciation and amortization	275,000	275,000	\$ —	275,000
Total Expenses	<u>1,291,642</u>	<u>1,291,642</u>	<u>440,586</u>	<u>851,056</u>
Income (loss) before other financing sources (uses)	<u>(465,607)</u>	<u>(465,607)</u>	<u>7,417</u>	<u>473,024</u>
Other Financing Sources (Uses)				
Intergovernmental revenue	304,320	304,320	298,030	(6,290)
Interest revenue	18,700	18,700	15,183	(3,517)
Debt service interest expense	—	—	—	—
Transfers out	—	—	—	—
Total Other Financing Sources (Uses)	<u>323,020</u>	<u>323,020</u>	<u>313,213</u>	<u>(9,807)</u>
Net income (loss)	<u>(142,587)</u>	<u>(142,587)</u>	<u>320,630</u>	<u>463,217</u>
Net position - beginning	<u>4,521,444</u>	<u>4,521,444</u>	<u>4,521,444</u>	<u>—</u>
Net position - ending	<u>\$ 4,378,857</u>	<u>\$ 4,378,857</u>	<u>\$ 4,842,074</u>	<u>\$ 463,217</u>

SEWER FUND

The sewer fund is used to account for expenses related to sewer treatment, sewer collection and the administration of this department. Common revenues of this fund are charges for services, miscellaneous revenues (such as impact fees), and special assessments related to liens placed on properties to collect overdue accounts.

Schedule of revenues, expenses, and changes in net position - actual and budget WATER FUND

Through December 31, 2025

Hardin, MT

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues				
Charges for services	\$ 1,489,100	\$ 1,489,100	\$ 749,319	\$ (739,781)
Miscellaneous revenues	12,800	12,800	5,799	(7,001)
Special assessments	—	—	—	—
Total Revenues	<u>1,501,900</u>	<u>1,501,900</u>	<u>755,118</u>	<u>(746,782)</u>
Expenses				
Personnel	\$ 405,176	\$ 405,176	\$ 174,444	\$ 230,732
Supplies	81,525	81,525	18,550	62,975
Purchased services	232,950	232,950	63,683	169,267
Fixed charges	26,500	26,500	23,266	3,234
Depreciation and amortization	275,000	275,000	\$ —	275,000
Total Expenses	<u>1,021,151</u>	<u>1,021,151</u>	<u>279,943</u>	<u>741,208</u>
Income (loss) before other financing sources (uses)	<u>480,749</u>	<u>480,749</u>	<u>475,175</u>	<u>(5,574)</u>
Other Financing Sources (Uses)				
Intergovernmental revenue	8,037,500	8,037,500	247,383	(7,790,117)
Interest revenue	12,500	12,500	14,597	2,097
Debt service interest expense	43,615	43,615	8,940	(34,675)
Transfers out	—	—	—	—
Total Other Financing Sources (Uses)	<u>8,093,615</u>	<u>8,093,615</u>	<u>270,920</u>	<u>(7,822,695)</u>
Net income (loss)	<u>8,574,364</u>	<u>8,574,364</u>	<u>746,095</u>	<u>(7,828,269)</u>
Net position - beginning	<u>6,752,290</u>	<u>6,752,290</u>	<u>6,752,290</u>	<u>—</u>
Net position - ending	<u><u>\$ 15,326,654</u></u>	<u><u>\$ 15,326,654</u></u>	<u><u>\$ 7,498,385</u></u>	<u><u>\$ (7,828,269)</u></u>

GARBAGE COLLECTION FUND

The garbage collection fund is used to account for expenses related to the collection of refuse and the administration of this department. Common revenues of this fund are charges for services, miscellaneous revenues, and special assessments.

Schedule of revenues, expenses, and changes in net position - actual and budget GARBAGE FUND

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Charges for services	\$ 539,271	\$ 539,271	\$ 270,324	\$ (268,947)
Miscellaneous revenues	100	100	110	10
Special assessments	5,000	5,000	3,115	(1,885)
Total Revenues	<u>544,371</u>	<u>544,371</u>	<u>273,549</u>	<u>(270,822)</u>
Expenses				
Personnel	\$ 250,830	\$ 250,830	\$ 117,595	\$ 133,235
Supplies	78,475	78,475	29,069	49,406
Purchased services	52,300	52,300	13,782	38,518
Fixed charges	18,050	18,050	15,293	2,757
Depreciation and amortization	100,000	100,000	\$ —	100,000
Total Expenses	<u>499,655</u>	<u>499,655</u>	<u>175,739</u>	<u>323,916</u>
Income (loss) before other financing sources (uses)	<u>44,716</u>	<u>44,716</u>	<u>97,810</u>	<u>53,094</u>
Other Financing Sources (Uses)				
Intergovernmental revenue	215,000	215,000	—	(215,000)
Interest revenue	21,000	21,000	8,180	(12,820)
Debt service interest expense	—	—	—	—
Transfers out	65,000	65,000	—	65,000
Total Other Financing Sources (Uses)	<u>301,000</u>	<u>301,000</u>	<u>8,180</u>	<u>(292,820)</u>
Net income (loss)	<u>345,716</u>	<u>345,716</u>	<u>105,990</u>	<u>(239,726)</u>
Net position - beginning	<u>2,114,019</u>	<u>2,114,019</u>	<u>2,114,019</u>	<u>—</u>
Net position - ending	<u><u>\$ 2,459,735</u></u>	<u><u>\$ 2,459,735</u></u>	<u><u>\$ 2,220,009</u></u>	<u><u>\$ (239,726)</u></u>

LANDFILL COLLECTION FUND

The landfill fund is used to account for expenses related to the disposal of class 2 solid waste, the disposal of coal ash and the administration of this department. Common revenues of this fund are charges for services, miscellaneous revenues, and special assessments.

Schedule of revenues, expenses, and changes in net position - actual and budget LANDFILL FUND

Through December 31, 2025

Hardin, MT

	Original Budget	Final Budget	Actuals	Variance
Revenues				
Charges for services	\$ 879,000	\$ 879,000	\$ 395,644	\$ (483,356)
Miscellaneous revenues	1,996	1,996	122	(1,874)
Special assessments	—	—	—	—
Total Revenues	880,996	880,996	395,766	(485,230)
Expenses				
Personnel	\$ 488,640	\$ 488,640	\$ 188,140	\$ 300,500
Supplies	91,125	91,125	42,924	48,201
Purchased services	187,850	187,850	78,812	109,038
Fixed charges	110,500	110,500	18,831	91,669
Depreciation and amortization	150,000	150,000	\$ —	150,000
Total Expenses	1,028,115	1,028,115	328,707	699,408
Income (loss) before other financing sources (uses)	(147,119)	(147,119)	67,059	214,178
Other Financing Sources (Uses)				
Intergovernmental revenue	5,000	5,000	—	(5,000)
Interest revenue	40,000	40,000	55,696	15,696
Debt service interest expense	—	—	—	—
Transfers In	65,000	65,000	—	65,000
Total Other Financing Sources (Uses)	110,000	110,000	55,696	(54,304)
Net income (loss)	(37,119)	(37,119)	122,755	159,874
Net position - beginning	2,998,920	2,998,920	2,998,920	—
Net position - ending	\$ 2,961,801	\$ 2,961,801	\$ 3,121,675	\$ 159,874

LODGE GRASS LAGOON PROJECT

Consultants/Contracts	Budgeted Grant Funded	Budgeted Total	Actual Grant Funded	Actual Total	Remaining Grant Funded	Budget Variance	Actual Spend Down	Expected Spend Down
Morrision Maierle	\$888,766.00	\$888,766.00	\$319,773.69	\$319,773.69	\$568,992.31	-\$568,992.31	35.98%	100.00%
Western Municipal	\$432,630.00	\$432,630.00	\$124,323.59	\$124,323.59	\$308,306.41	-\$308,306.41	28.74%	100.00%
Montana Dept of Revenue	\$4,370.00	\$4,370.00	\$1,192.41	\$1,192.41	\$3,177.59	-\$3,177.59	27.29%	100.00%
Sub-Total	\$1,325,766.00	\$1,325,766.00	\$445,289.69	\$445,289.69	\$880,476.31	-\$880,476.31	30.67%	100%

Grant Administration	Budgeted Grant Funded	Budgeted Total	Actual Grant Funded	Actual Total	Remaining Grant Funded	Budget Variance	Actual Spend Down	Expected Spend Down
Sub-Total	\$36,296.00	\$36,296.00	\$6,309.05	\$6,309.05	\$29,986.95	-\$29,986.95	22%	10000%

Supplies	Budgeted Grant Funded	Budgeted Total	Actual Grant Funded	Actual Total	Remaining Grant Funded	Budget Variance	Actual Spend Down	Expected Spend Down
City of Hardin	\$9,429.00	\$9,429.00	\$0.00	\$0.00	\$9,429.00	-\$9,429.00	0.00%	100.00%
Black Mountain Software	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	100.00%	100.00%
BambooHR	\$775.00	\$775.00	\$387.81	\$387.81	\$387.19	-\$387.19	50.04%	100.00%
Streamlink Software Inc.	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	100.00%	100.00%
Contingency	\$7,968.00	\$7,968.00	\$0.00	\$0.00	\$7,968.00	-\$7,968.00	0.00%	100.00%
Sub-Total	\$23,672.00	\$23,672.00	\$5,887.81	\$5,887.81	\$17,784.19	-\$17,784.19	50.01%	100.00%

Legal Services	Budgeted Grant Funded	Budgeted Total	Actual Grant Funded	Actual Total	Remaining Grant Funded	Budget Variance	Actual Spend Down	Expected Spend Down
Sub-Total	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	100.00%	100.00%

Audit Services	Budgeted Grant Funded	Budgeted Total	Actual Grant Funded	Actual Total	Remaining Grant Funded	Budget Variance	Actual Spend Down	Expected Spend Down
Sub-Total	\$44,250.00	\$44,250.00	\$19,250.00	\$19,250.00	\$25,000.00	-\$25,000.00	43.50%	100.00%

Grand Total	\$1,437,984.00	\$1,437,984.00	\$484,736.55	\$484,736.55	\$953,247.45	-\$953,247.45	34%	100%
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Budget by Category

