# City of Sidney

**Montana's Sunrise City**

115 2nd Street S.E., Sidney, Montana - 406-433-2809

City Council Regular Meeting
July 20, 2026 6:30 PM
115 2nd Street SE |Sidney, MT 59270

City Council meetings are held in a hybrid format, allowing both in-person and Zoom participation. Councilmembers will attend in person unless remote attendance is necessary. Consistent with the Montana Constitution's Right of Participation and Right to Know, the City is committed to open and accessible meetings. Public participation via Zoom or phone is available using the information below:

Zoom Link: (Need to edit every meeting)
Call: 1-346-248-7799 Meeting ID: 713 080 5898 Passcode: 4332809

1. Call to Order
2. Pledge of Allegiance
3. Aldermen Present
4. Correction or Approval of Minutes
   a. July 6th, 2026 Regular Meeting Minutes
5. Public Comment/ Visitors

   Your opportunity for the public to address the Council on items not included on the agenda, no action will be taken during this time.
6. Public Hearing
7. Appointments/ Proclamations
8. Mayor Norby
9. City Council Comments
10. Committee Meeting Work

    Budget and Finance – Chairman Christensen – DiFonzo, Buxbaum, Skinner Public Works – Chairman DiFonzo – Larson, Christensen, Harris Public Safety – Chairman Buxbaum – Rasmussen, Kauffman, Creek
    a. Budget and Finance Committee: Update and Report

b. Public Works Committee: Update and Report

c. Public Works Committee: Special Event and Street Closure Policy and Applicaiton

d. Public Works Committee: American Tower Lease

11. Chief Administrative Officer Update/ Report

a. CivicPlus Agenda and Meeting Management

12. Department Head Comments/ Reports

13. Unfinished Business

14. New Business

a. Cotter Variance

b. MorningStar SWD-Request for Objection at August 12th Hearing

c. Nexus FY26, 27, 28 Audit Contracts

15. Consent Agenda

a. Claims to be Approved: $563,351.37

Intermediary Claims: NONE

b. Building Permits to be approved:

- City of Sidney: 2027-003 through 2027-007
- Richland County: None

16. Adjournment

Meeting Guidelines

- We ask that all participants be respectful and courteous.
- Please direct comments to the Council as a whole.
- When speaking, please state your name for the record.
- Be mindful of others by keeping comments concise and avoiding repetition.
- The presiding officer may guide speaking time to help the meeting run smoothly.
- Disruptive behavior may result in removal from the meeting.

# City of Sidney

## Montana's Sunrise City

115 2nd Street S.E., Sidney, Montana - 406-433-2809

City Council Regular Meeting 7/6/26
July 06, 2026 6:30 PM

City Council meetings are held in a hybrid format, allowing both in-person and Zoom participation. Councilmembers will attend in person unless remote attendance is necessary. Consistent with the Montana Constitution's Right of Participation and Right to Know, the City is committed to open and accessible meetings. Public participation via Zoom or phone is available using the information below:

Zoom Link:
https://us06web.zoom.us/j/7130805898?pwd=tJpmtgBdGbsjBXS0EAU50ANb4u7h3l.1&omn=83249261038

**Call:** 1-346-248-7799 **Meeting ID:** 713 080 5898 **Passcode:** 4332809

1. Call to Order

Mayor Norby called the Regular Meeting of the Sidney City Council to order at 6:30pm and welcomed those in attendance.

2. Pledge of Allegiance

The Pledge of Allegiance was stated by all present.

3. Aldermen Present

Christensen, Buxbaum, Larson, Kauffman, Rasmussen, and DiFonzo.

4. Correction or Approval of Minutes

a. June 15th, 2026 Regular Meeting Minutes

Motion was made to approve the June 15, 2026, Regular City Council Meeting Minutes.

Motion made by Alderwoman Christensen, Seconded by Alderwoman Rasmussen.
Voting Yea: Alderman Kauffman, Alderwoman Rasmussen, Alderman DiFonzo, Alderwoman Buxbaum, Alderwoman Christensen, Alderwoman Larson

5. Public Comment/ Visitors

Your opportunity for the public to address the Council on items not included on the agenda, no action will be taken during this time.

Visitors: Ellen Israel (SBA), Alyssa Shockman (Flag Football), Jordan Mayer (Interstate Engineering), Amira Huntsberry (SBA)

Representatives from the U.S. Small Business Administration (SBA) addressed the Council regarding disaster assistance available following the December 17–18, 2025 disaster declaration. They explained that businesses, nonprofit organizations, and faith-based organizations that experienced financial impacts from the disaster may be eligible for Economic Injury Disaster Loans (EIDL). These low-interest loans are intended to assist with working capital expenses such as payroll, rent, utilities, and other regular operating costs.

The representatives noted that businesses may qualify for loans up to $2 million with repayment terms of up to 30 years. They also highlighted that no payments or interest accrue during the first year and that there is no prepayment penalty. Businesses have until March 1 to apply for assistance. Mayor Norby thanked the representatives for visiting Sidney and providing information to local businesses.

## 6. Public Hearing

None.

## 7. Public Hearing

None.

## 8. Mayor Norby

Mayor Norby welcomed everyone to the first Council meeting of July and hoped everyone had enjoyed a safe Fourth of July weekend. He commented on the successful community events over the holiday, particularly the veterans' memorial pillar dedication, which was well attended and well received. He noted that the memorial has become a valuable addition to the community and thanked everyone involved in making the project a success.

## 9. City Council Comments

Alderman Kauffman complimented the Fourth of July program and speakers, noting the excellent attendance and community participation.

Alderwoman Rasmussen commented on the completed veterans' memorial pillars and complimented everyone involved with the project.

Alderman DiFonzo expressed his appreciation to all individuals and organizations involved in constructing the veterans' memorial, stating the project has greatly enhanced the atmosphere of the park.

## 10. Committee Meeting Work

<u>Budget and Finance</u> – Chairman Christensen – DiFonzo, Buxbaum, Skinner
<u>Public Works</u> – Chairman DiFonzo – Larson, Christensen, Harris
<u>Public Safety</u> – Chairman Buxbaum – Rasmussen, Kauffman, Creek

a. Budget and Finance: Drug and Alcohol Testing Policy

Alderwoman Christensen reported the committee reviewed the City's revised Drug and Alcohol Testing Policy and recommended adoption.

Motion was made to approve the Drug and Alcohol Testing Policy.

Motion made by Alderwoman Christensen, Seconded by Alderwoman Buxbaum.
Voting Yea: Alderman Kauffman, Alderwoman Rasmussen, Alderman DiFonzo, Alderwoman Buxbaum, Alderwoman Christensen, Alderwoman Larson

b. Public Safety Committee: Update and Report

Alderwoman Buxbaum reported that the committee reviewed preliminary Public Safety budget requests and continued discussion regarding proposed ordinances addressing soliciting and alcohol permits in City parks. Both ordinances remain under development and will return to Council for future consideration.

c. Public Works Committee: Update and Report

Alderman DiFonzo reported that the Public Works Committee held an extensive meeting focused primarily on the preliminary FY2026-2027 Public Works budget. The committee reviewed anticipated operating expenses, capital projects, and long-term planning initiatives.

Following discussion, the committee reached a preliminary consensus that it would not recommend water, sewer, or garbage rate increases as part of the upcoming budget. The committee also reviewed the proposed creation of a dedicated Stormwater Utility Fund to better separate stormwater expenses from sanitary sewer operations and improve long-term financial planning.

Additional discussion included upcoming infrastructure projects, including water system improvements, street maintenance, park improvements, equipment replacement, and Capital Improvement Plan projects. Staff also presented the City's new street assessment and GIS pavement management system, which will improve project prioritization and long-range planning.

The committee also discussed the Chamber sewer connection request, which was tabled until additional information is received, and continued discussion regarding mosquito control services. No recommendation was made to include mosquito control funding in the upcoming budget.

No additional committee recommendations required Council action.

## 11. Chief Administrative Officer Update/ Report

a. Local Government Review Final Report

Interim Chief Administrative Officer Chamberlin reported that the Local Government Review Board met to discuss revisions to its tentative report. The Board voted to remove the proposed change to the City's ward representation from the ballot. The only remaining ballot question will ask voters whether the City should adopt Self-Governing Powers. The Board also included a recommendation encouraging future consideration of an at-large voting system while maintaining residency requirements within wards should Self-Governing Powers be adopted. The Final Report is expected to be completed later in the week, with final approval anticipated at the Board's July 27 meeting before being submitted for the November General Election.

Chamberlin also reported that staff recently completed a comprehensive review of the City's insured property and equipment with MMIA. As a result of updated property valuations, annual property insurance premiums increased from approximately $74,000 to $130,000. Liability insurance premiums increased by only approximately $600.

With Council's approval of the Drug and Alcohol Testing Policy, the City's updated Employee Handbook is now complete and will be distributed to employees for acknowledgment. An update was also provided regarding the newly created Public Works Operations Manager position. The position has been posted internally through July 15. Qualified internal applicants will be considered before the position is advertised externally. She also clarified after some public confusion that the Cemetery's are not managed by the City of Sidney, rather a board that is under the appointment of the County and therefore any rule enforcement or changes are not the result of City action.

## 12. Department Head Comments/ Reports

Providing an update on behalf of Chief Kraft, Chief Administrative Officer Chamberlin reported that Fourth of July activities concluded with no major incidents. One vandalism incident involving graffiti on a curb near the VFW was reported and has since been addressed by Public Works. Council members also discussed recent reports of vehicle break-ins circulating on social media, and Chamberlin stated she would share those concerns with Chief Kraft.

Interim Clerk/Treasurer Lange reported that staff continues working through fiscal year-end claims processing and revenue reconciliation. She noted that the large claims list presented for approval reflects year-end financial activity. She also reported that operations at the City pool have been busy and are continuing to run smoothly.

Public Works Director Hintz reported that pile driving for the new water tower foundation began that morning and is expected to continue throughout the week. He also reported that paving on Warren Avenue has been completed and that graffiti removal is scheduled. Staff will continue providing public updates regarding construction schedules and any changes to anticipated work hours.

## 13. Unfinished Business

None.

## 14. New Business

a. Flag Football-Sponsorship Signs at Flag Football

Alyssa Shockman of Sidney Flag Football requested permission to display temporary sponsor banners on the chain-link fencing at Moose Park during the football season. The banners would recognize local business sponsors and would be attached using zip ties and removed at the conclusion of the season.

Motion was made to approve the hanging of temporary sponsorship banners.

Motion made by Alderwoman Rasmussen, Seconded by Alderman DiFonzo.
Voting Yea: Alderman Kauffman, Alderwoman Rasmussen, Alderman DiFonzo, Alderwoman Buxbaum, Alderwoman Christensen, Alderwoman Larson

b. Interstate Engineering Amendment 1 to TO 10-Increase $25,000

Council considered Amendment No. 1 to Task Order No. 10 with Interstate Engineering, increasing the authorized amount to $25,000 to continue operational support services for the Water Department. PWD Hintz reported that the assistance has provided significant benefit during recent months.

Motion was made to approve the Amendment.

Motion made by Alderman DiFonzo, Seconded by Alderwoman Rasmussen.
Voting Yea: Alderman Kauffman, Alderwoman Rasmussen, Alderman DiFonzo, Alderwoman Buxbaum, Alderwoman Christensen, Alderwoman Larson

c. Interstate Engineering Amendment 1 to TO 9-Setting fee's and schedule for Water PER

Council considered approval of the fee schedule and project schedule associated with Task Order No. 9 for the Water Preliminary Engineering Report following receipt of grant funding.

Jordan Mayer from Interstate Engineering also discussed the anticipated pile driving schedule and efforts to keep residents informed through City communication channels as construction progresses.

Motion was made to approve the fee schedule.

Motion made by Alderwoman Rasmussen, Seconded by Alderwoman Christensen.
Voting Yea: Alderman Kauffman, Alderwoman Rasmussen, Alderman DiFonzo, Alderwoman Buxbaum, Alderwoman Christensen, Alderwoman Larson

## 15. Consent Agenda

Interim Clerk/Treasurer Lange presented the Consent Agenda, including claims totaling $1,031,466.54, County Building Permits, City Building Permits, and interim claims for BNB Builders and the United States Postal Service. She further explained that the unusually large claims amount primarily reflected scheduled annual debt payments.

Motion was made to approve the Consent Agenda as presented.

Motion made by Alderman Kauffman, Seconded by Alderwoman Rasmussen.
Voting Yea: Alderman Kauffman, Alderwoman Rasmussen, Alderman DiFonzo, Alderwoman Buxbaum, Alderwoman Christensen, Alderwoman Larson

a. Claims to be approved: $1,031,466.54

Intermediary Claims: B&B Builders for $34,758.00 and USPS for $1,145.20

b. Building Permits to be approved:

County: RC2026-44, RC2026-45, RC2026-46, RC2026-47

City: 2026-63, 2026-64, 2026-65, 2027-1

## 16. Adjournment

The City Council Meeting was adjourned at 6:55pm.

## Meeting Guidelines

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City of Sidney, MT
Budget and Finance Committee Meeting
July 14, 2026 5:30 PM
**115 2nd Street SE |Sidney, MT 59270**

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1. Call to Order

Chair Christensen called the Budget and Finance Committee Meeting to order at 5:30pm.

2. Pledge of Allegiance

The Pledge of Allegiance was stated by all present.

3. Roll Call

Committee Members Present:

City Officials/ Staff Present:

Committee Members Present: Christensen, Buxbaum, DiFonzo
Others Present: Mayor Norby, PWD Hintz, Interim Clerk/Treasurer Lange and Interim CAO Chamberlin

4. Correction or Approval of Minutes

   a. June 9th, 2026 Meeting Minutes
   Motion was made to approve the June 9th, 2026 Budget and Finance Committee Meeting Minutes.

5. Public Comment/ Visitors

Your opportunity for the public to address the Council on items not included on the agenda, no action will be taken during this time.

Ryan Graff (AE2S Nexus) via Zoom

6. Monthly Reports

   a. July 2026 Treasurer's Report

Interim Clerk/Treasurer Lange presented her monthly Treasurer's Report. She reported that staff continues to focus heavily on year-end financial activities and development of the FY2026-2027 budget. Employee handbooks have been printed and distributed to City employees, with signed acknowledgements continuing to be collected and tracked. She also reported attending a Montana State Fund safety workshop focused on general workplace safety topics and noted City Hall remains busy with seasonal activity, including pool admissions, building permits, and completion of annual alcohol license renewals.

Committee members inquired about swimming pool attendance. Interim Clerk/Treasurer Lange stated pool pass sales appear comparable to previous years; however, attendance during the recent period of extreme heat had been exceptionally strong, with approximately 170 patrons attending on one weekend day alone. Members noted the increased community use of the facility during periods of high temperatures.

## 7. New Business

### a. Impact Fee Study for Water, Sewer, Streets and Parks

Ryan Graff of AE2S Nexus presented the completed Impact Fee Study for the City's water and wastewater systems and provided an overview of the methodology used to calculate recommended impact fees. Mr. Graff explained the study evaluates three primary components: the value of the City's existing infrastructure, available cash equity within each utility, and planned capital improvements directly attributable to future growth. He explained that the purpose of impact fees is to ensure new development pays an equitable share of the infrastructure necessary to serve that growth without shifting those costs onto existing utility customers.

Mr. Graff reviewed the recommended water impact fee calculation, noting the analysis incorporated the replacement value of the City's water distribution system, vertical infrastructure, available utility reserves, outstanding debt, and existing system capacity. He explained the updated methodology reflects current replacement costs and recommends simplifying the City's fee schedule by basing residential and commercial impact fees solely on water meter size rather than the current combination of dwelling units and meter sizes. Staff noted the recommended methodology is more consistent with current industry practices and provides a simpler, more equitable approach for future development.

The Committee discussed the existing fee structure and questioned how various types of development, including hotels and multi-family housing, would be affected by the proposed changes. Mr. Graff explained meter size more accurately reflects actual system demand than the existing classifications and provides a more standardized method of assessing impact fees across all development types.

Mr. Graff then reviewed the wastewater impact fee analysis. He explained the City's wastewater impact fee recommendation is significantly lower than the water fee due primarily to the City's existing debt obligations, which reduce the amount of equity new development is required to buy into. Planned growth-related capital improvements, including the proposed Ninth Street sewer extension, were incorporated into the analysis where appropriate. Similar to the water utility, staff recommended transitioning wastewater impact fees to a meter-size-based schedule.

Mr. Graff further explained recent changes to Montana law significantly restrict the types of facilities eligible for impact fee funding. Based upon those statutory changes, AE2S recommends the City discontinue both its Street Equipment Impact Fee and Park Impact Fee programs, as those categories no longer appear to qualify under current law. He encouraged the City to confirm the legal interpretation with the City Attorney prior to final adoption.

Interim CAO Chamberlin presented additional information illustrating how the proposed fee recommendations would have affected actual building permits issued during the previous two years. She explained the updated recommendations would have modestly increased total water impact fee collections while substantially reducing wastewater impact fee revenues. She also emphasized that impact fees may only be used for growth-related capital improvements and cannot be used for routine maintenance or replacement of existing infrastructure. Committee members discussed how that limitation reduces local flexibility in addressing community infrastructure needs.

A lengthy policy discussion followed regarding the role of impact fees in supporting future growth while maintaining affordability for new development. Several committee members expressed concern that higher impact fees may discourage residential construction or place additional financial burdens on individual homeowners constructing single-family residences. Members noted the City has historically experienced modest, incremental growth rather than large-scale subdivision development, making affordability an important consideration when evaluating future fee levels. The Committee generally expressed support for maintaining the City's ability to encourage responsible development while ensuring future infrastructure costs remain equitable for existing taxpayers.

The Committee also discussed the advantages of maintaining greater local control over infrastructure funding through utility hookup and connection fees rather than relying exclusively on regulated impact fees. Interim CAO Chamberlin explained hookup fees provide the City with greater flexibility because they may be used with the City Council's discretion and may be adjusted or waived by the City Council when appropriate, whereas state law provides little discretion once impact fees are adopted. Members discussed the possibility of shifting a portion of future infrastructure funding from impact fees to hookup fees, allowing the City to retain greater flexibility while continuing to ensure new development contributes toward system improvements.

Committee members further discussed the City’s long-term infrastructure capacity. PWD Hintz explained the wastewater treatment system currently has sufficient capacity to accommodate anticipated future growth. He noted the primary water system concern involves the existing 200,000-gallon elevated storage tank serving the northern portion of the community, which will ultimately require replacement with a larger tank to support continued expansion in that service area. Interim CAO Chamberlin added that the water treatment plant currently operates using two of its three filters and retains capacity to install an additional filter in the future, providing adequate treatment capacity for anticipated growth. Members agreed continued planning for future water storage improvements remains an important long-term priority.

Following discussion, Interim CAO Chamberlin recommended postponing any action on the proposed impact fee updates until staff has an opportunity to evaluate potential adjustments to the City’s utility hookup and connection fees. She explained reviewing all three funding mechanisms together would provide the Committee with a more complete understanding of future infrastructure funding options before making a recommendation to the City Council.

b. FY2026-27 Preliminary Budget Review

Interim CAO Chamberlin presented a preliminary overview of the proposed FY2026-2027 budget, emphasizing that the budget remains in draft form until the City receives its certified taxable valuation from the Montana Department of Revenue in early August. She explained the Committee's review was intended to familiarize members with the overall financial position of the City and highlight significant budget assumptions, anticipated capital projects, and policy decisions prior to final budget adoption.

**General Fund**

Interim CAO Chamberlin reviewed the preliminary General Fund budget, explaining projected expenditures currently exceed anticipated revenues due primarily to several strategic one-time investments funded through existing cash reserves. She reminded the Committee that Montana law limits the amount of unrestricted General Fund cash a municipality may carry forward and explained staff intentionally plans expenditures to maintain compliance with those statutory requirements while investing in long-term organizational improvements.

Discussion highlighted several significant proposed expenditures, including strategic capital planning for the Police Department, development of a comprehensive Parks Master Plan, replacement of the Police Department impound lot fence, continued implementation of grant-funded projects, and engineering assistance for long-term equipment replacement planning. Members also discussed the proposed addition of a dedicated Fire Department operating allocation, which would establish an annual budget authority for routine equipment and supply purchases rather than relying on individual requests throughout the year.

Interim CAO Chamberlin further discussed several personnel-related budget considerations, including a proposed salary adjustment for the City Judge following ten years without an increase, adjustments to Municipal Court staffing based upon operational needs, and increased plan review expenditures resulting from the complexity of recent building permits. She emphasized these items remain preliminary and will return for final consideration during the budget adoption process.

### Mill Levy Funds and Capital Improvement Planning

The Committee reviewed the City's mill levy accounts and discussed recent legislative changes affecting municipal property tax revenues. Interim CAO Chamberlin explained new legislation now allows municipalities to capture the full annual inflationary increase but limits taxation of new growth to fifty percent. While rapidly growing communities may experience challenges under the new formula, she noted Sidney's more moderate growth pattern is expected to produce a favorable increase in available mill levy capacity once taxable valuations are finalized.

Discussion then turned to the City's Capital Improvement Plan. Interim CAO Chamberlin explained committees have recommended consolidation of several Capital Improvement Plan (CIP) accounts, particularly within the Parks and Streets departments. Combining multiple project-specific savings accounts into broader capital funds will provide greater flexibility in responding to changing project priorities while preserving the City's commitment to long-term infrastructure planning. Members agreed this approach would reduce situations where funds remain unavailable for priority projects simply because they were previously dedicated to another specific improvement.

Committee members also reviewed several major capital initiatives anticipated during the upcoming fiscal year, including continued investment in park improvements, accessibility upgrades at City Hall, rehabilitation of public facilities, police capital planning, and continued accumulation of funds for future infrastructure replacement. Staff reported the Fire Equipment Capital Improvement Fund has now exceeded one million dollars, representing a significant milestone toward eventual replacement of the City's primary fire apparatus while reducing future borrowing needs.

### Enterprise Funds

Interim CAO Chamberlin reviewed the City's enterprise funds, including Water, Sewer, and Solid Waste. She emphasized that enterprise funds continue to remain financially stable and are being managed to support long-term infrastructure replacement while minimizing the need for future borrowing.

For the Water Utility, staff explained the current five-year rate plan associated with the Phase IV Water System Improvements project has concluded. Based upon current financial projections, no water rate increase is recommended for FY2026-2027. Staff also noted available water impact fee revenues are expected to assist with the expanded capacity associated with the new elevated water storage tank.

Discussion then focused on the Sewer Utility. Interim CAO Chamberlin explained the Sewer Fund currently includes expenditures associated with stormwater infrastructure, making it difficult to accurately evaluate sanitary sewer operating costs. Staff reiterated its recommendation to establish a separate Storm Sewer Utility Fund before considering any future sewer rate adjustments. Members agreed separating stormwater expenditures will improve financial transparency and allow future rate decisions to be based upon the actual cost of each utility independently. As a result, no sewer rate increase is recommended at this time pending completion of that accounting transition.

The Committee also reviewed the Solid Waste Fund. Staff explained the budget anticipates ordering a replacement refuse truck during the upcoming fiscal year while continuing to utilize accumulated cash reserves specifically saved for that purpose. Because the City has intentionally planned for this purchase over several years, staff advised no solid waste rate increase is recommended despite the significant capital expenditure. Members expressed support for the City's continued philosophy of saving for major equipment purchases in advance whenever possible.

Throughout the budget discussion, Interim CAO Chamberlin emphasized the proposed budget reflects a continued commitment to responsible financial management, long-term capital planning, and maintaining existing service levels while avoiding unnecessary increases in taxes or utility rates whenever financially feasible. Committee members generally expressed support for the overall budget philosophy and looked forward to reviewing the completed budget after taxable valuations are received in August.

Interim CAO Chamberlin presented a request from Prairie to Peaks seeking financial support from the City. She explained the organization provides regional spay and neutering services that benefit Sidney and surrounding communities. She further stated there is another group, Annie Oakly, who does similar services that could benefit from a donation. Committee members discussed the possibility of transitioning to an application process for any non-profit to apply for each fiscal year and how that could open funding up to other lesser known needs in the community. Following discussion, members expressed general support for continuing the City's partnership with Prairie to Peaks and Annie Oakly but agreed to review the current donations and possibilities until the next budget meeting.

Interim CAO Chamberlin presented information regarding City Detect, an artificial intelligence software platform designed to assist municipal code enforcement and nuisance investigations. She explained the software utilizes publicly available imagery and artificial intelligence to identify potential nuisance violations, allowing staff to prioritize inspections more efficiently while improving consistency in enforcement efforts.Committee members discussed the software's potential benefits, including

reducing staff time spent identifying nuisance properties, improving documentation, and assisting the Compliance Officer in managing the City's growing caseload.
Members also discussed the importance of ensuring any software utilized by the City protects individual privacy and serves only as a screening tool rather than replacing staff investigation or professional judgment.
Additional discussion focused on implementation costs, annual subscription fees, and opportunities to evaluate the software before making a long-term commitment.
Committee members recommended a one-year trial period, contingent upon satisfactory reference checks with other municipalities currently utilizing the software and inclusion of the expenditure within the adopted FY2026-2027 budget.
They also expressed support for evaluating innovative technology that may improve operational efficiency while recognizing the importance of verifying performance before committing to a long-term agreement.
Following discussion, motion was made and seconded to recommend approval of a one-year City Detect software trial, contingent upon satisfactory municipal references and final budget approval. Motion carried unanimously.

c. FY2026-27 Preliminary Budget Calendar

Interim CAO Chamberlin reviewed the remaining budget calendar and outlined the next steps in the FY2026-2027 budget process. She explained staff will continue refining the preliminary budget as year-end financial information is finalized and the City receives its certified taxable valuation from the Montana Department of Revenue. Following those updates, the proposed budget will return to the Budget and Finance Committee for final review before being presented to the City Council for consideration and adoption.

## 8. Unfinished Business

Nothing.

## 9. Comments and Questions from the Committee

Nothing.

## 10. Adjournment

The meeting was adjourned at 7:14pm.

[MIN_SIGNATURES]

City of Sidney, MT
Public Works Committee
Meeting July 15, 2026 5:30 PM
115 2nd Street SE |Sidney, MT 59270

## 1. Call to Order

Chairperson DiFonzo called the meeting to order.

## 2. Pledge of Allegiance

All present stated the Pledge of Allegiance.

## 3. Roll Call

Committee Members Present:

City Officials/ Staff Present:

**Committee Members Present:** Christensen, Larson, Difonzo, Harris
**City Officials/Staff Present:** Mayor Norby, PWD Hintz, Solid Waste Superintendent Meissel, Interim Clerk/Treasurer Lange, Interim CAO Chamberlin,

## 4. Correction or Approval of Minutes

a. June 30th, 2026 Meeting Minutes

Motion was made to approve the June 30, 2026 Public Works Committee Meeting minutes.

## 5. Public Comment/ Visitors

Your opportunity for the public to address the Council on items not included on the agenda, no action will be taken during this time.

None.

## 6. Monthly Reports

a. June 2026 Public Works Report
PWD Hintz presented the monthly Public Works report and advised that fuel and mileage information was unavailable for the current reporting period due to an issue with the reporting software, which is expected to be corrected before next month's report.

Discussion centered on the continued increase in solid waste collected throughout the community. PWD Hintz reported garbage volumes continue to exceed the previous year's totals by approximately 80 tons and that the trend appears to be continuing into July. Committee members expressed concern that the increase cannot reasonably be attributed solely to population growth and discussed numerous reports of county residents and travelers disposing of garbage in City dumpsters and commercial containers. Members noted the additional waste ultimately increases costs borne by City ratepayers and discussed potential public education efforts, increased enforcement, coordination with law enforcement, and future conversations with Richland County regarding possible solutions. Committee members agreed to continue evaluating options to discourage unauthorized use of City refuse containers while recognizing the practical difficulties associated with enforcement.

PWD Hintz also updated the Committee on several ongoing Public Works projects. He reported City crews recently completed sewer improvements near Gem City Motors where a deteriorated sewer main was discovered. He explained the existing eight-inch main has significantly deteriorated over time and is heavily restricted with sediment and debris, making routine cleaning nearly impossible. PWD Hintz advised replacement of that section of sewer main is expected later this construction season to prevent future failures.

Street maintenance activities were also reviewed. PWD Hintz reported the City's paving program has experienced delays due to mechanical issues with the asphalt paver. A factory technician has inspected the equipment, and repairs remain ongoing. In the meantime, Public Works crews have continued spray patching, crack sealing, mastic repairs, and other roadway maintenance activities whenever equipment and staffing allow. He noted the mastic repairs have significantly improved several previously rough roadway sections resulting from settled utility trenches.

PWD Hintz further reported that water and wastewater operations remain stable despite increased seasonal demands. To reduce employee exposure during periods of extreme heat, Public Works employees have temporarily shifted to earlier work hours. An update was also provided regarding construction of the new elevated water storage tank. PWD Hintz reported pile driving operations have been completed successfully without receiving any public complaints. Committee members commended staff for the extensive public notification campaign conducted prior to construction, noting advance communication helped prepare residents for anticipated noise and construction activity. Staff advised foundation construction is expected to begin following completion of pile installation and site preparation.

## 7. New Business

a. Special Event and Street Closure Policy and Application

Interim CAO Chamberlin presented a proposed Special Events and Street Closure Policy and accompanying application. She explained requests for parades, festivals, downtown events, street sales, and other activities requiring temporary road closures have increased substantially in recent years. While individual requests had previously been managed informally, the growing number of events created a need for a consistent process outlining applicant responsibilities, departmental review, public safety requirements, and Council approval procedures.

Interim CAO Chamberlin explained the proposed application requires applicants to provide detailed information regarding the event, requested closure dates and locations, anticipated attendance, vendors or solicitors, alcohol service, parade activities, traffic-control needs, and any special circumstances affecting City operations. Applicants would also be required to notify affected businesses or residents and document that notification. She clarified that affected property owners would not have individual authority to approve or deny a closure; rather, the acknowledgment process would provide them an opportunity to communicate concerns for consideration by the Committee and/or City Council.

The proposed process would require review by the Public Works and Police Departments before an application could be placed on a City Council agenda. Interim CAO Chamberlin explained this requirement would allow staff to evaluate traffic control, emergency access, staffing needs, equipment requirements, and potential route changes before Council consideration. It would also place responsibility on the event organizer to develop a complete plan rather than requiring City staff to independently gather the necessary information after a request is presented.

Committee members discussed whether the application could discourage community events because of its length and the additional responsibilities placed on organizers. Interim CAO Chamberlin acknowledged the process is more formal than past practice but agreed the City must balance ease of use with public safety, proper notification, documentation, and reduced liability. Interim CAO Chamberlin noted applicants requesting multiple dates for the same recurring event could include all dates on one application rather than filing separately for each occurrence.

Significant discussion occurred regarding events held on Central Avenue, which is under the jurisdiction of the Montana Department of Transportation (MDT). Committee members expressed concern that obtaining an MDT permit may require additional time and could complicate longstanding community events, including homecoming and Parade of Lights activities. Interim CAO Chamberlin explained the City cannot authorize closure of an MDT-controlled roadway without the appropriate State approval and could incur unnecessary liability by allowing an event to proceed without it. She noted organizers unable to obtain an MDT permit could consider alternative routes using City-controlled streets. The Committee agreed the requirement should be implemented and evaluated as applications are processed, recognizing the policy may require future amendments based on experience and public feedback.

Members also discussed whether applicants should be charged a fee to offset City expenses associated with barricades, law enforcement, fire personnel, street sweeping, traffic control, and cleanup. Some members noted these activities require staff time and City resources, while others viewed those costs as the City's contribution toward supporting community events and local commerce. The Committee did not recommend establishing a fee at this time but agreed the issue could be reconsidered during the policy's annual review if the frequency or cost of events increases.

Parade safety received additional consideration. The proposed policy prohibits candy, toys, promotional materials, or other objects from being thrown from moving vehicles or floats. Items may instead be distributed by participants walking alongside the parade route. Committee members discussed the danger of children entering the roadway to retrieve thrown items and referenced other parade-related incidents involving vehicles and remote-controlled equipment. Interim CAO Chamberlin explained the application process would allow the City to educate organizers before an event and require repeat applicants to demonstrate how prior violations or safety concerns would be addressed. Members agreed that consistent written expectations would improve safety even though City personnel cannot monitor every participant throughout an event.

Interim CAO Chamberlin reported the proposed documents had been distributed to City Attorney Kalil, City supervisors, and Police Department personnel for review, and no substantive objections had been received. She also noted the policy requires annual review, allowing the City to revise fees, procedures, or safety requirements as practical experience is gained.

Motion was made by Alderwoman Christensen and seconded by Alderwoman Larson to recommend City Council approval of the Special Events and Street Closure Policy and accompanying application. The motion passed unanimously.

b. American Tower Proposal

Interim CAO Chamberlin presented a proposal from American Tower concerning the cellular tower located on City property behind City Hall. She explained the City currently leases the property to American Tower and receives slightly more than $1,300 per month in recurring revenue. American Tower periodically contacts the City offering a one-time payment or perpetual easement in exchange for the City's future lease revenue.

The current proposal offered the City approximately $85,000 as a one-time payment. Committee members compared the offer to the approximately $15,000 in annual revenue generated under the existing lease and noted the payment represented only about five to six years of current lease income. Members expressed concern that accepting the proposal would eliminate a dependable long-term revenue source and reduce the City's future control over the property.

PWD Hintz noted the recurring lease revenue effectively offsets a substantial portion of the City's monthly telecommunications expenses. Discussion also occurred regarding competing companies that have previously approached the City seeking to purchase or assume the lease interest. PWD Hintz stated the City has maintained a satisfactory working relationship with American Tower and has declined those outside proposals.

During discussion, Alderwoman Christensen located documentation showing American Tower had made a substantially larger offer during the previous year, further

reinforcing the Committee's concern that the current proposal did not provide adequate value. Committee members agreed retaining the existing lease and recurring revenue remained the most financially beneficial option for the City.
Motion was made by Alderwoman Christensen and seconded by Alderwoman Larson to recommend that the City decline the American Tower proposal and retain the existing lease without modification. The motion passed unanimously.

8. Unfinished Business
   a. Chamber Sewer (tabled at the 6-30-26 meeting, keep tabled until 8-19-26 meeting)
   Interim CAO Chamberlin provided an update regarding the Chamber of Commerce sewer connection request that had previously been tabled to allow additional information to be gathered. PWD Hintz advised the Chamber continues to work with Olson Plumbing to obtain the information necessary to evaluate the proposed connection, associated construction costs, and available alternatives before returning the matter to the Committee.
   Committee members agreed it was appropriate to delay consideration until all necessary information is available, allowing the Committee to make an informed recommendation while ensuring the City's infrastructure and financial interests are adequately protected. The item will return to a future Public Works Committee meeting upon completion of review.

9. Comments and Questions from the Committee

Chairwoman Larson posed the question on the history of the train in Veteran's Park and options available for salvaging or removing it. PWD Hintz updated the Committee regarding the Veterans Park train and ongoing maintenance needs. Committee members discussed the need for weighing the cost of rehabilitation of the train versus removal with its current condition of disarray becoming serious. The Committee further discussed ways to seek public input on which option they feel is best, once cost estimates are supplied. CAO Chamberlin gave options for public involvement which included a public survey, that does not usually have large response rates, or putting the question on the ballot. The Committee recognized this is going to be a process that they need to start evaluating and investigating now and asked for city staff to start gathering cost estimates and ways to seek public input.

Committee members engaged in a broader discussion regarding long-term Public Works planning and the importance of coordinating future infrastructure improvements across departments. PWD Hintz and Interim CAO Chamberlin discussed continued implementation and improvements of the City's Capital Improvement Plan, emphasizing that recent investments in GIS mapping, the pavement assessment program, equipment replacement planning, and departmental budgeting will provide better information for future project prioritization.
Discussion also included future sidewalk improvements, trail connectivity, utility coordination, and maintaining flexibility to pursue grant opportunities as they become available. Members agreed continued long-range planning will improve the City's ability

to maximize available funding while reducing emergency repairs and unexpected expenditures.

Committee members discussed several operational items affecting Public Works. Discussion occurred regarding vegetation encroaching into public rights-of-way and intersections. Members noted overgrown trees, shrubs, and landscaping can create visibility concerns for motorists and pedestrians. Staff advised these issues are routinely addressed through the City's nuisance enforcement process and will continue to be monitored throughout the growing season.
Members also discussed the importance of maintaining communication with residents regarding ongoing construction projects, utility work, and seasonal maintenance activities. Committee members commended Public Works staff for proactively informing the public during the recent water tower pile driving project, noting the City's communication efforts significantly reduced public concerns and demonstrated the value of providing timely information before major construction begins.
PWD Hintz also thanked Public Works employees for their continued efforts throughout the busy construction season. Committee members recognized the department's ability to maintain daily operations while completing numerous capital projects and responding to seasonal maintenance demands.

## 10. Adjournment

Adjourned at 6:58pm.

City of Sidney
Montana's Sunrise City
115 2nd Street S.E., Sidney, Montana - 406-433-2809

# Administrative Policy-Special Event and Temporary Road Closure

## Purpose

Establish a consistent process for requesting, reviewing, approving, and administering temporary closures of City streets, alleys, and public rights-of-way for special events, parades, festivals, construction activities, and community events while protecting public safety.

## Applicability

Applies to any person, organization, business, nonprofit, or governmental entity requesting exclusive use of a City street, alley, or right-of-way.

## Application Requirements

Applications must be submitted at least 30 calendar days before the event and include: completed application, event description, site/route map, traffic control plan, emergency access plan, vendor/solicitor information, alcohol plan (if applicable), insurance (if required), and business acknowledgements. Incomplete applications will not be processed.

## Review Process

1. Complete application and all requirements.
2. Public Works review.
3. Police Department review.
4. Submit application to City Hall for review and put on City Council Agenda (deadline for agenda is the Friday before the Council meeting at 10:00am. For Friday holiday closures the deadline is Thursday at 10:00 am)
5. City Council approval. (Meets 1st and 3rd Monday of the month, following Tuesday if Monday is a holiday)
6. Staff notifications to Dispatch, Fire, Police, Public Works, EMS (if needed), and other affected agencies.

## Alcohol

Events involving alcohol shall submit an Alcohol Management Plan, Security Plan, applicable licensing, and proof of insurance when required.

## Insurance and Indemnification

The City may require liability insurance naming the City of Sidney as an Additional Insured. Applicants shall indemnify and hold harmless the City to the extent allowed by law.

## Applicant Responsibilities

Complete application, including acknowledgement from affected businesses and approval from public works and police departments. Follow approved plans, maintain emergency access, provide cleanup, repair damages, comply with all laws and approval conditions.

## Parade Requirements

Parade routes require approval. If the parade route closes or affects MDT Applicants shall estimate floats and distinguish any special participation in the float that will require additional clean-up or planning for (i.e. animals, oversized equipment for street lighting).

Candy, toys, promotional items, or any other objects SHALL NOT be thrown from moving vehicles or floats. Items may only be handed directly to spectators by participants walking alongside the parade.

Planned parade stops (such as dance routines or ceremonies) must be identified in advance with locations and estimated durations. Animal entries require a cleanup plan. Drivers must be licensed and follow Police instructions.

## Special Event Conditions

The City may establish closure hours, require pedestrian access to businesses, determine barricade placement, require portable restrooms, require event coordination meetings, require compliance with health department rules, regulate temporary signs and electrical connections, and require cleanup by a specified deadline.

### Montana Department of Transportation (MDT) Permit Requirements

If any portion of the proposed event, parade, road closure, or related activity occurs on, crosses, or otherwise affects a roadway under the jurisdiction of the Montana Department of Transportation (MDT), the applicant shall obtain all required permits and approvals from MDT.

A copy of the approved MDT permit shall be submitted to the City of Sidney before the application will be considered complete and prior to City Council approval.

Issuance of a City of Sidney Road Closure Permit or Special Event Permit does not constitute authorization to use or close an MDT-controlled roadway. It is the applicant's responsibility to comply with all applicable MDT requirements, conditions, and permit provisions.

Failure to obtain required MDT approval may result in denial or revocation of the City's permit.

## Revocation

The City may revoke an approval if public safety is compromised, approval conditions are violated, or conditions materially change.

## Exemptions

City maintenance, emergency utility work and emergency response closures are exempt from this policy.

## Policy Review

This policy shall be reviewed yearly, prior to the budget process, by the City Council and City administration to ensure continued compliance with Montana law and best practices in municipal financial management.

City of Sidney
Montana's Sunrise City
115 2nd Street S.E., Sidney, Montana - 406-433-2809

## Special Event and Temporary Road Closure Application

Event Name: ______________________________ Applicant/Organization: _________________________

Contact Person: ______________________ Phone: ___________________ Email: _____________________

Purpose of Event:_____________________________________________________________________________

Event Date(s): ___________________________________ Times: ____________________________________

Requested Closure Streets: ____________________________Cross Streets: _________________________

Estimated Attendance: _________________________________

Attach map showing closure, barricades, detours, emergency access, and event layout: ☐ Attached

Traffic control plan attached? ☐ Yes ☐ No ☐ Not Applicable

Emergency Access plan attached? ☐ Yes ☐ No ☐ Not Applicable

MDT Permit attached? ☐ Yes ☐ No ☐ Not Applicable

Will vendors be present? ☐ Yes ☐ No List/Attach: _____________________________________________

Will solicitors/fundraising occur? ☐ Yes ☐ No Details: __________________________________________

Will food be served? ☐ Yes ☐ No

Will alcohol be served? ☐ Yes ☐ No
If yes, attach Alcohol Management Plan, Security Plan, licensing, and insurance.

### Parade Information (Complete if Applicable)

Estimated Total Participants: _____________ Special participation: _________________________________

Will candy/promotional items be distributed? ☐ Yes ☐ No

NOTE: Throwing candy or any other items from moving vehicles or floats is prohibited.

Will the parade stop for performances? ☐ Yes ☐ No

Location(s): _____________________________________________________________________________

Reason(s): ______________________________________________________________________________

Approximate stop duration: ________________________________________________________________

Other special accommodations requested: ____________________________________________________

### Businesses/Residents Affected

Applicants must obtain acknowledgement from affected businesses.

| Business/Resident | Contact | Signature | Date |
|---|---|---|---|
| | | | |

The City of Sidney is an equal opportunity employer and provider.

| Business/Resident | Contact | Signature | Date |
|---|---|---|---|
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## Staff Review

Applicants must obtain signatures from the Public Works Department and Police Department prior to turning in application.

**Public Works**

Recommendation: ☐ Approve ☐ Approve with Conditions ☐ Deny

Conditions/Comments: ______________________________________________________________

Signature: ____________________________________________ Date: ______________________

**Police Department**

Recommendation: ☐ Approve ☐ Approve with Conditions ☐ Deny

Conditions/Comments: ______________________________________________________________

Signature: ____________________________________________ Date: ______________________

## Applicant Certification

I certify the information is accurate and agree to comply with all City requirements.

Applicant Signature: ______________________________________ Date: ______________________

## City Council

Recommendation: ☐ Approve ☐ Approve with Conditions ☐ Deny

Conditions/Comments: ______________________________________________________________

Signature: ____________________________________________ Date: ______________________

## Administrative Notification Checklist

| Agency | Date | Employee Signature |
|---|---|---|
| Dispatch | | |
| Fire Department | | |
| Police Department | | |
| Public Works | | |
| EMS (if applicable) | | |

The City of Sidney is an equal opportunity employer and provider.

The City of Sidney is an equal opportunity employer and provider.

AMERICAN TOWER®

MD7

Manhattan Broadcasting Co, Inc
2414 Casement
Manhattan, KS 66502

***RE: American Tower Site No. 98361 / MANHATTAN 3 KS ("Tower Site")***

Dear Valued Landlord,

As the leading independent operator of wireless and broadcast communication sites, American Towers LLC (together with its affiliates and subsidiaries, "American Tower") understands the importance of maintaining productive long-term relationships with its landlords. American Tower has therefore engaged MD7 to reach out to its landlords to review ways to grow and develop those relationships.

Based upon current market conditions, we need to adjust the financial terms of this Tower Site's contract in order to ensure the long-term stability of the Tower Site and allow all parties to benefit. The proposal below outlines two options available for the tower on your property:

Currently
$1,305.50/month

**Option 1: Rent Reduction/ Lease Extension**

- A one-time signing bonus of **$5,000.00**
- **$291.67** per month commencing second rental payment after closing
- **3%** annual escalation will continue
- Revenue Share to continue as per amendment 1

**Option 2: Perpetual Easement or Purchase of Existing Parcel (2,400 sq ft)**

- One-time payment of **$85,000.00**
- This can also be structured as a set number of guaranteed monthly or annual installments payments with interest, personalized to fit your long-term financial needs.

I look forward to working with you to secure this mutually beneficial relationship for the years to come. After you review the options outlined above, please contact me to discuss further.

Respectfully,

**Nicholas Altieri**
naltieri@md7.com
(469) 916-2155

**MD7** | Lease Consultant
*An authorized vendor of American Towers LLC and its subsidiaries and affiliates*

City of Sidney, MT
Zoning/Board of Adjustments Meeting
July 15, 2026 8:00 AM
115 2nd Street SE |Sidney, MT 59270

## 1. New Business

### a. Cotter Variance Request

The Zoning/Board of Adjustments reviewed the variance request of Mr. Cotter for the setbacks for his fence, including the specific location, building materials, sight triangles and height.

Motion was made to recommend approval of the variance request of Mr. Cotter for the fence setbacks with no conditions.

Adjourned at 8:03 am

# City of Sidney

**Montana's Sunrise City**

## APPLICATION FOR A VARIANCE WITHIN THE CITY OF SIDNEY

The undersigned hereby makes application for a variance pursuant to Chapter 11.22.48 of the Sidney Zoning Ordinance

Name of Property Owner: Troy & Heather Cotter

Name of Applicant: Troy Cotter

Address of Applicant: 201 6th ST SE

Phone Number of Applicant: 406-489-0177

Legal Description of property: Kenoyer Block 60 Lots 1-2

Current Zoning: R 3

Land Area: 9000 sq ft

Variance request if for the following reasons: to Allow a more efficient use of Property, Protect pets and Property.

(use additional pages if necessary) Hthrcotter95@gmail.com

In addition to the above, submit a plot plan drawn to scale on paper not larger than 11" x 17" which includes all existing and proposed structures and proposed variance measurements, a list of names, mailing addresses, and labels of all property owners within 300ft of the subject property and a **$500 filing fee. The application will not be considered complete until all information is submitted.**

Procedure

The Board of Adjustment is assigned authority to hear, consider and make recommendations to the Mayor and City Council on whether to approve, approve with conditions or disapprove applications on Variance application. These applications are reviewed and decided pursuant to procedures in Section 11.21.48 Procedures for Decisions by Planning Board/Zoning Commission of Board of Adjustment.

## Standards

Approval of a Variance shall require the Board Of Adjustment making each of the following Finding of Fact. Please write a short explanation why you feel your project meets these requirements. **All seven must be met**

1. Special Conditions
   There are special circumstances or conditions that are peculiar to the land or building for which the Variance is sought that do not apply generally to land or buildings in the neighborhood; and

   Building To the Zero Still allows Clear views of Sight Triangle and Sidewalk.

# City of Sidney

**Montana's Sunrise City**

2. Not Result of Applicant
   The special circumstances or conditions have not resulted from an act of the applicant or been established to circumvent this Ordinance; and
   Fence not in Place at This Time, Not Trying to go around the Committee.

3. Strict Application Unreasonable
   Due to the special circumstances or conditions, the strict application of the Ordinance would deprive the applicant of reasonable use of the land or building or create an undue hardship on the landowner; and
   Placeing a fence (6') in This location of my yard dose not impede Sight Triangle or Safety of ~~Peop~~ Pedestrians and Alley Traffic

4. Necessary to Provide Reasonable Use
   Granting the Variance is necessary to provide a reasonable use of the land or building; and
   This is a reasonable use of my property to Protect Privacy and Pets.

5. Minimum Variance
   The Variance is the minimum variance necessary to allow a reasonable use of the land or building; and
   10' Side Yard

6. Not Injurious
   Granting the Variance will not be injurious to the neighborhood or detrimental to the public welfare; and
   No This Variance will Not Cause a Safety hazzard to the Public Walking or Driving

# *City of Sidney*

**Montana's Sunrise City**

7. Consistent with Ordinance
   Granting the Variance is consistent with the purposes and intent of this Ordinance. Code States:
   *"11.1.30 PURPOSES AND INTENT*
   *The purposes and intent of this Zoning Ordinance are to:*
   *11.1.31 PURPOSE*
   *Promote the health, safety and general welfare for the citizens of Sidney; and*
   *11.1.32 INTENT*
   *Implement the policies, goals and strategies of Sidney Growth Policy."*
   A variance to Allowed Uses of zoning district is prohibited.
   All sight and views walking or Driving will not be Intruded on, and as for growth The City will still have 19' of Space To develop on if Need.

I hereby certify that the above information is true and correct for the above described property.

Applicant Signature

For Office Use Only

Date Filed: Filing Fee:

Vote (3 yes votes are required to grant a variance)

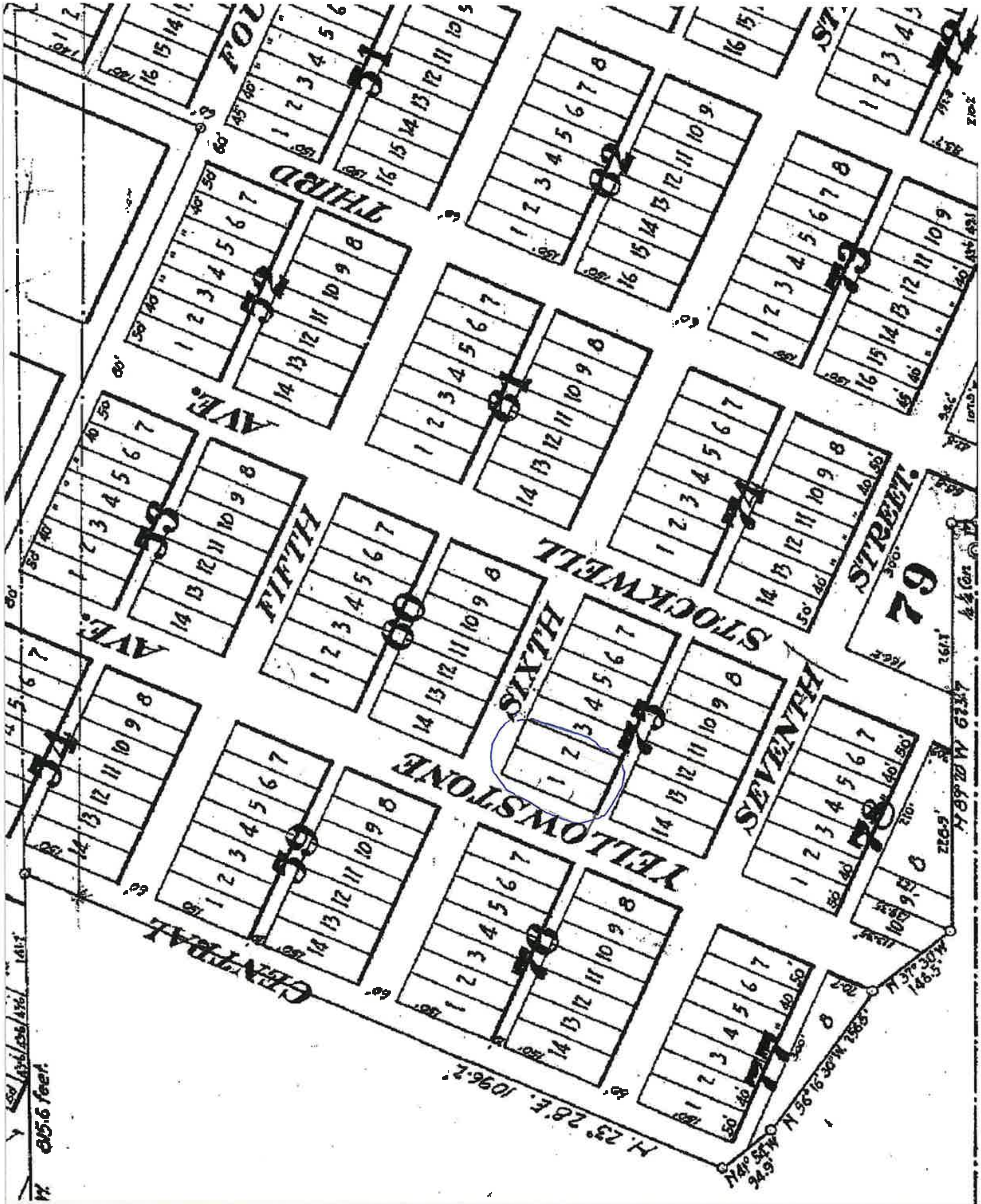
______________ Yes_____ No_____
______________ Yes_____ No_____
______________ Yes_____ No_____
______________ Yes_____ No_____
______________ Yes_____ No_____

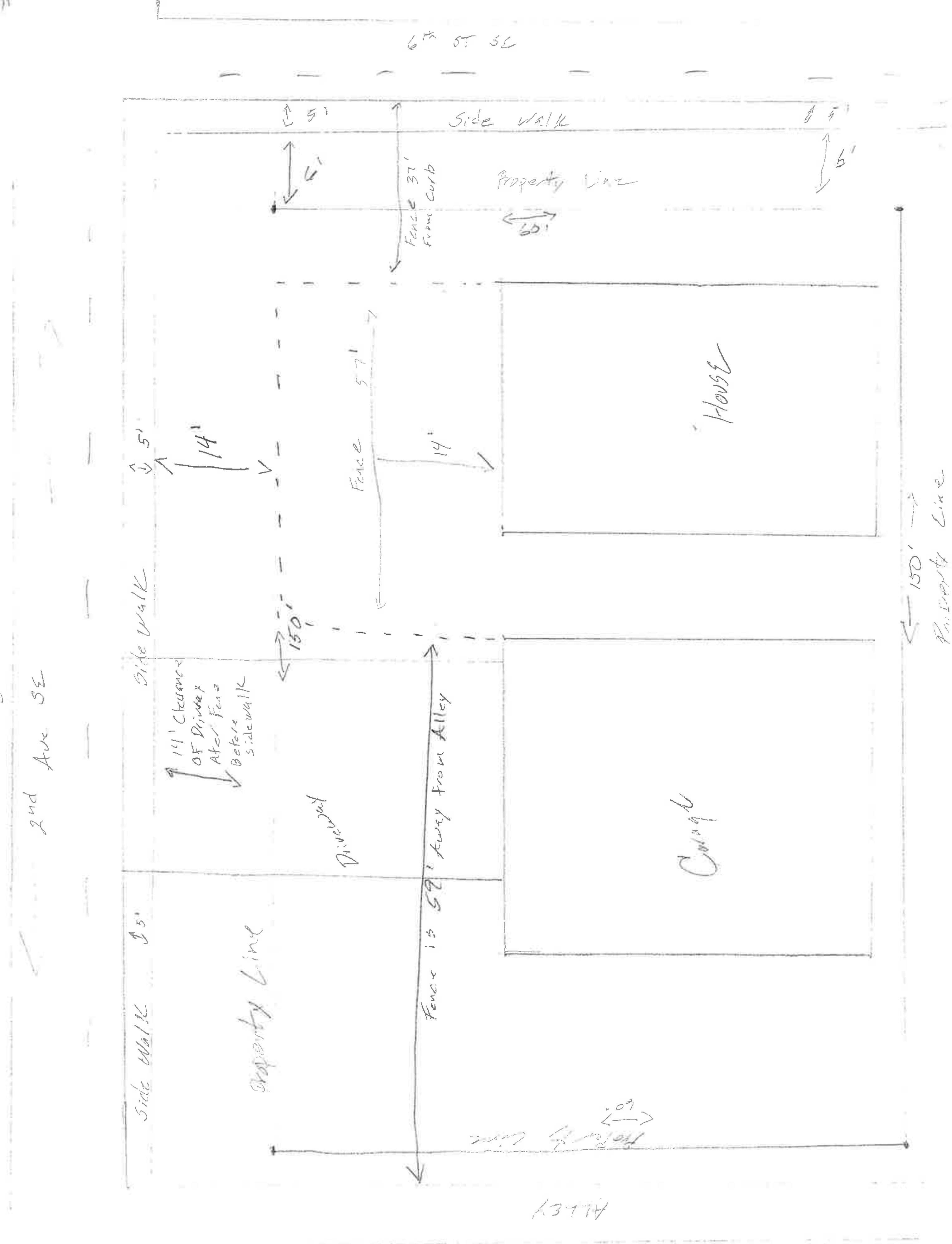
Board decision to approve/deny request/and or conditions of approval:______________________________

Chairperson Signautre:______________________________

115 Second Street SE * Sidney, MT 59270
Phone: (406) 433-2809 * Fax: (406) 433-7509

207 6TH ST SE SIDNEY, MT 59270


THIRD
AVE.
FIFTH
AVE.
SIXTH
SEVENTH
STOCKWELL
STREET
YELLOWSTONE
CENTRAL
79
N 23° 28' E. 1096.2'
N 89° 20' W 623.7
N 37° 30' W 146.5'
N 56° 16' 30" W. 256.5'
N 41° 58' W 94.9'
815.6 feet



6th ST SE
Side Walk
5'
6'
Fence 37' From Curb
Property Line
60'
5'
House
Fence 57'
Fence
14'
14'
5'
Side Walk
150'
14' Clearance of Driveway After Fence Before sidewalk
N
W E
S
2nd Ave SE
Driveway
Fence is 52' Away from Alley
Property Line
Side Walk
5'
150'
Property Line
60'
Property Line
ALLEY

For the Accounting Period: 6/26

| Doc # | Per | Line # | Fund | Account | Object | Org | Proj | Receipt # | Description | Type | Amount | Rec Date/ Cash Offset | User ID |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26-427 | 6/26 | | | | | | | | | | 500.00 | 06/25/26 | karm |
| TROY &HEATHER COTTER- VARIANCE APPLICATION FEE- FENCE | | | | | | | | | | | | | |
| CREDIT CARD- $500.00 | | | | | | | | | | | | | |
| | | 2 | 1000 | 341000 | | | | | CREDIT CARD | | 500.00 | 101000 | |
| | | | | | | | | | | Total: | 500.00 | | |

City of Sidney
Montana's Sunrise City
115 2nd Street S.E., Sidney, Montana - 406-433-2809

Re: Variance Request for 201 6th Street SE

Dear City of Sidney Resident,

This is notice that Troy and Heather Cotter are requesting a variance per City Code 11-6-5. The current zoning for this location is R-3: Multiple Family Residential. The legal description is Kenoyer Addition, Block 060, Lot 001-002. Mr. and Mrs. Cotter would like to build a 6' fence. The request is for a variance of 10' on the west property line set back while still providing a clear sight triangle for traffic and pedestrians.

A Board of Adjustments Meeting will be called for Wednesday July 15th, 2026 at 8:00 am at City Hall to decide on this matter. If you have any comment for or against this variance request please either attend the Board of Adjustments meeting or contact Interim City Clerk/Treasurer Karmen Lange, who will present to the Board.

If you have any questions, please do not hesitate to contact City Hall at the above contact information. Virtual Zoom meeting information is:

**Meeting ID: 713 080 5898** **Passcode: 4332809** **Or by calling: 1-346-248-7799**

Thank you,

Karmen Lange
Interim City Clerk/Treasurer
City of Sidney

The City of Sidney is an equal opportunity provider.

# CITY OF SIDNEY

## NOTICE

There will be a Public Hearing on Wednesday July 15th, 2026 at 8:00 A.M., at the City Council Chambers at City Hall in front of the Zoning/Board of Adjustments, for the purpose of considering a variance request of Troy and Heather Cotter to have a side setback less than 10' for a fence per City Code 11-6-5. This property is located at 201 6th Street SE, Lot 1-2, Block 60, Kenoyer Addition.

For further information regarding this matter or call-in information, you may contact the City Clerk for the City of Sidney at 115 2nd St SE, Sidney, Montana, Tel: 406-433-2809.

Karmen Lange
Interim Clerk/Treasurer

Publish: July 1st and July 8th, 2026

**Primary Owner:**
RUIZ PATRICIA
PO BOX 17
SIDNEY, MT 59270-0017

**Property Address:**
105 6TH ST SE
SIDNEY, MT 59270

**Certificate of Survey:**
**Legal Description:** KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 002

**Primary Owner:**
DIGE SCOTT J
113 6TH ST SE
SIDNEY, MT 59270-4920
**Certificate of Survey:**
**Legal Description:** KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 004 - 005, LT-4 & W 15' LT-5

HILTON GEORGE ETAL
117 6TH ST SE
SIDNEY, MT 59270-4920

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 005 - 006, E 25' LT 5 AND W2 OF LT 6

MIOTKE RACHEL E & JARROD F
PO BOX 2158
WEST YELLOWSTONE, MT 59758-2158
Note: See Owners section for all owners
Property Address:
121 6TH ST SE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 006 - 007, E1/2 LT 6 & ALL LT 7

SCHLEDEWITZ TYSON
1295 15TH ST SW
SIDNEY, MT 59270-5418
*Note: See Owners section for all owners*
**Property Address:**
107 6TH ST SE
SIDNEY, MT 59270

**Certificate of Survey:**
**Legal Description:** KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 003

**Primary Owner:**
CLINE TORI
519 2ND AVE SE
SIDNEY, MT 59270-4911
*Note: See Owners section for all owners*
**Property Address:**
6TH ST SE
SIDNEY, MT 59270

**Certificate of Survey:**
**Legal Description:** KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 00
**Primary Owner:**
**RITTAL JIMMIE D & MAE E**

116 6TH ST SE
SIDNEY, MT 59270-4921

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 009 - 010

Primary Owner:
SEVERSON RANDALL G
PO BOX 813
SIDNEY, MT 59270-0813
Note: See Owners section for all owners
Property Address:
112 6TH ST SE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 011 - 012, LT-11 AND E 10 FT OF LT-12

Primary Owner:
SHEPHERD SHANNON
106 6TH ST SE
SIDNEY, MT 59270-4921

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 012 - 013, W 30 FT LT-12 & E 20 FT LT-13

Primary Owner:
FISHER HUGH S & JENNIFER L
511 2ND AVE SE
SIDNEY, MT 59270-4911
Note: See Owners section for all owners
Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 006 - 007, S 60 FT OF E 25 FT LOT 6 AND S 60 FT LOT 7

Primary Owner:
SCHMITT JOSHUA
121 5TH ST SE
SIDNEY, MT 59270-4918
Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 007, N 90 FT OF E 40 FT LT - 7

Primary Owner:
SULT AMY K
119 5TH ST SE
SIDNEY, MT 59270-4918
Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 006 - 007, N 90' LOT 6, S 60' OF W 15' LOT 6, N 90' OF W 10' OF LOT 7

Primary Owner:
BIBLE BAPTIST CHURCH
109 5TH ST SE

SIDNEY, MT 59270-4918
Note: See Owners section for all owners
Property Address:
115 5TH ST SE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 054, Lot 004 - 005, E 10 FT LT-4 AND LT-5

Primary Owner:
RUIZ PATRICIA LEE
201 5TH ST SE
SIDNEY, MT 59270-5015
Note: See Owners section for all owners
Property Address:
201 5TH ST SE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 001 - 002, N 1/2 LT-1 AND N 1/2 OF W 20 F T LT-2 BLK-53 KENOYER

Primary Owner:
EDER DANNY L
211 5TH ST SE
SIDNEY, MT 59270-5015

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 002 - 004, N 75 FT OF E 20 FT LT-2 AND N 75 FT LT-3 AND N 75 FT OF N 10 FT LT-4 BLK-53 KENOYER

Primary Owner:
SIEBENALER KENNETH
201 10TH AVE SW
SIDNEY, MT 59270-3736
Note: See Owners section for all owners
Property Address:
512 2ND AVE SW
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 001 - 004, S 1/2 LTS-1 2 3 AND S 1/2 OF W 10 FT LT-4 BLK-53 KENOYER

Primary Owner:
QUIROZ TOMMIE & MARY
215 5TH ST SE
SIDNEY, MT 59270-5015

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 004 - 005, E 30 FT LT-4 AND ALL LT-5 BLK 53 KENOYER'S ADDN

Primary Owner:
RENDERS JOSEPH J & KRISTAL D
223 5TH ST SE

SIDNEY, MT 59270-5015

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 006 – 007

Primary Owner:
VENNE TAMARA S
514 2ND AVE SE
SIDNEY, MT 59270-4912

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 013 - 014, N 56 FT LT 13 AND N 56 FT OF LT 14

Primary Owner:
SHANDY BONNY K
204 6TH ST SE
SIDNEY, MT 59270-5029

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 013 - 014, S 94' OF LTS 13 & 14

Primary Owner:
NEULEIB ALLEN
210 6TH ST SE
SIDNEY, MT 59270-5029

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 011 - 012, W-1/2 LT-11 AND ALL OF LT-12 BLK 53 KENOYER'S 1ST

Primary Owner:
WOLFF HELMUT & CAROLYN REVOCABLE LIVING TRUST
34760 HIGHWAY 200
SIDNEY, MT 59270-6343
Note: See Owners section for all owners
Property Address:
216 6TH ST SE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 010 - 011, ALL LT-10 & E2 LT-11

Primary Owner:
MASTERSON LAUREL E
220 6TH ST SE
SIDNEY, MT 59270-5029

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 009

Primary Owner:
WILL RICHARD & MARILEE F
222 6TH ST SE

SIDNEY, MT 59270-5029

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 053, Lot 008, LT-8 BLK-53 KENOYER

Primary Owner:
KUYLEN HEATING & COOLING INC
303 6TH ST SE
SIDNEY, MT 59270-5030

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 061, Lot 001
Primary Owner:
ODEGAARD JAMEY L
221 6TH ST SE
SIDNEY, MT 59270-5028

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 006 - 007, E 1/2 LOT 6 AND ALL LOT 7

Primary Owner:
STAFFANSON SCOTT J
34704 COUNTY ROAD 122
SIDNEY, MT 59270-6353
Note: See Owners section for all owners
Property Address:
215 6TH ST SE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 005 - 006, E 30 FT LT 5 AND W 20 FT LT 6
LAMB JASON LYNN & JANELLE R
207 6TH ST SE
SIDNEY, MT 59270-5028

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 003 - 005, E 10' LT-3, ALL LT-4, W 10' LT-5

Primary Owner:
WICK DOUGLAS A & NICOLE L
205 6TH ST SE
SIDNEY, MT 59270-5028

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 002 - 003, E 30 FT LT-2 AND W 30 FT LT-3

Primary Owner:
PUGH JEFFREY C & JANA
204 7TH ST SE
SIDNEY, MT 59270-5035

**Certificate of Survey:**
**Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 013 - 014, W 1/2 LT-13 AND ALL LT-14**

**Primary Owner:**
**PIERCE RHONDA**
**208 7TH ST SE**
**SIDNEY, MT 59270-5035**

**Certificate of Survey:**
**Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 012 - 013, W2 LT 12 AND E2 LT 13**
**Primary Owner:**
OCONNOR DIANA LOUISE RLE
210 7TH ST SE
SIDNEY, MT 59270

**Certificate of Survey:**
**Legal Description:** KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 011 - 012, W 1/2 LT-11 AND E 1/2 LT-12

**Primary Owner:**
**KRUGLER PENNY COLLEEN MCMORRIS**
**212 7TH ST SE**
**SIDNEY, MT 59270-5035**

**Certificate of Survey:**
**Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 010 - 011, W2 LT 10 & E2 LT 11**

**Primary Owner:**
**ANDERSON JEFFREY DALE**
**417 ROSEBUD AVE**
**PLENTYWOOD, MT 59254-2015**
**Note: See Owners section for all owners**
**Property Address:**
**216 7TH ST SE**
**SIDNEY, MT 59270**

**Certificate of Survey:**
**Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 09A, 7350 SQUARE FEET**

**Primary Owner:**
**NESPER JEFF & LYNDA**
**222 7TH ST SE**
**SIDNEY, MT 59270-5035**

**Certificate of Survey:**
**Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 060, Lot 008A, 9150 SQUARE FEET**

**Primary Owner:**
**ROMAN CATHOLIC BISHOP OF GF**
**310 7TH ST SE**

SIDNEY, MT 59270-5037
Note: See Owners section for all owners
Property Address:

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 075, Lot 004 - 007

Primary Owner:
FREE DOUGLAS L & DEBRA A
704 2ND AVE SE
SIDNEY, MT 59270-4915

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 075, Lot 001 - 003, CENTRAL 50 FT OF LOTS 1-3

Primary Owner:
OPRICA BOGDAN & WANDA
702 2ND AVE SE
SIDNEY, MT 59270-4915

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 075, Lot 001 - 003, N 50FT OF LOTS 1, 2, & 3

Primary Owner:
NESPER LILLIAN JOYCE
115 7TH ST SE
SIDNEY, MT 59270-4922
Note: See Owners section for all owners
Property Address:
115 & 121 7TH ST SE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 076, Lot 07A, AP OF LOTS 5, 6, & 7

Primary Owner:
WATSON 7 INC A MONTANA CORPORATION
1566 10TH AVE SW
SIDNEY, MT 59270-5425
Note: See Owners section for all owners
Property Address:
616 S CENTRAL AVE
SIDNEY, MT 59270

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 011 - 014

Primary Owner:
BERGMAN JERALD W & BONITA R RLE
619 2ND AVE SE
SIDNEY, MT 59270-4913

Certificate of Survey:
Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 008 - 010, N2

Primary Owner:
ABOVE THE REST LLC
307 14TH AVE SW

**SIDNEY, MT 59270-3520**
**Note: See Owners section for all owners**
**Property Address:**
**621 2ND AVE SE**
**SIDNEY, MT 59270**

**Certificate of Survey:**
**Legal Description: KENOYER ADD (SIDNEY), S33, T23 N, R59 E, BLOCK 059, Lot 008 - 010, S2**

Laura Christoffersen
Emily R. Nielsen
CHRISTOFFERSEN LAW P.C.
19 3rd St. W.
P.O. Box 650
Culbertson, Montana 59218
Telephone: (406) 787-5700
ATTORNEY FOR SABR DEPOT RE LLC &
SABR DEPOT INC.

BEFORE THE BOARD OF OIL AND GAS CONSERVATION
OF THE STATE OF MONTANA

- - - - - - - - - - - - - - - - - - - - - - - - - - -

| | |
|---|---|
| In the Matter of the Application for Permit to Drill, | Docket 205-2026<br><br>OBJECTION |
| UIC Permit and Authorization to Drill a Class II Injection Well known as Jaws SWD 1 and further Hammerhead 1H-4H wells. | |

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Shadd Cullinan, member of SABR DEPOT RE LLC, the owner of Lot 1 in the Fischer Land and Development Subdivision located in the NWSE of Section 5, Township 22 North, Range 59 North, and as President of SABR DEPOT INC., the operator of a casino, bar and restaurant business located on Lot 1 (hereinafter jointly referred to as Objector) objects to the placement of the well site described in the application herein. In support of said objection, he states as follows:

1. Objector owns the real estate described as Lot 1 in the Fischer Land and Development Subdivision and operates a casino, bar and restaurant business on the above-described real property which relies upon public consumption of its goods and services as well as public patronage of its site.

2. Neither, Objector nor its predecessors in interest which include Kelly Wilkinson, Mark Wilkinson, B & K Balcer, Inc., Brett Balcer, Kraig Balcer or Balcer LLC are listed in Docket 205-2026 as owners of the surface of the real property or operators of a business entity that could be impacted by the injection well or the oil & gas wells proposed on the property. The applicant is required to provide written notice pursuant to:

> (1) Notice of application for underground injection permit must be mailed to each current operator, lease owners, and surface owners, within the area of review. Such notices must be mailed on or before the date the application is mailed to or filed with the board. ARM 36.22.1410

3. Neither Objector nor its predecessors in interest were given timely notice of the filing of the Application herein.

4. As depicted in the application, the proposed location of the well pad and SWD to the Objector's property is approximately 305 feet and is one of the closest properties to the proposed site. Even if moved to the east, with addition of

the proposed oil and gas wells, the pad itself is still close to 300 feet from the Objector's building.

5. A successful casino, restaurant and bar business requires a pleasant and safe environment in which to dine, drink and gamble. A Salt Water Disposal well (or oil & gas well site) adjacent to the property poses the following issues which are contrary to the needs of a casino, restaurant and bar business:

**a. Noise and Vibration.** Salt Water Disposals utilize large capacity pumps which operate constantly to force water thousands of feet below ground. The pumps and power generations systems necessary to operate the pumps generate rumbles, mechanical clanking, and often a steady high-pressure hiss. Pumps and pipes transfer vibrations to the ground and structures adjacent producing an annoying hum. Increased truck traffic and activity necessary to operate a disposal well increases sound and vibration.

**b. Smell.** Produced water carries naturally occurring salts, trace oil and other materials which often has a distinctive rotten egg smell or crude oil smell. Hydrogen sulfide gas can be existent at these sites and causes irritation at lower levels, but can be deadly at higher levels. These odors are not compatible with a casino, bar and restaurant business.

**c. Safety.** Salt water disposal wells pose a significant fire risk. In **June 2024**, a containment tank exploded and burned near Bainville, Montana. In **June 2025**, a massive fire and explosion occur at a similar site just south of Sidney, Montana with the blast being felt 10 miles away. On **July 6, 2026**, lightning struck a saltwater disposal site near Alexander, ND, approximately 21 miles from the Applicant's proposed site. Three incidents in relatively close proximity to the proposed site demonstrates that there is significant hazard associated with salt water disposal wells and that location of a facility so close to occupied structures is a significant risk not only to

Objector and to patrons of Objector, but to all businesses and persons in the area.

6. If the pad is developed with four oil and gas wells in addition to the Salt Water Disposal well, the necessary flare, noise, engines and other apparatus and infrastructure being placed on the well site makes the Objector's property wholly unsuitable for a casino, bar & restaurant. The noise, smell, and infrastructure is not compatible with other property in the area which include residences and businesses.

7. The business employs 17 local persons and provides a payroll of over $300,000 annually which supports Sidney families. Any loss of business will adversely affect the employees and the economy of the Sidney area. Closure of the business due to its incompatibility with the applicant's operations will harm the 17 employees who will be laid off and cause further loss of economic value to the Sidney community.

8. There are other locations which would be safer and better suited for the location, away from the restaurant, businesses, homes and property of residents of the neighborhood.

9. There are alternate salt water disposals within a reasonable distance that could be used in place of the proposed new well. For example, Steinbeisser 1-1 operated by True Oil LLC is within two miles of the proposed location.

Signed under penalty of perjury on this 16th day of July, 2026.

Shadd Cullinan, Member
SABR DEPOT RE LLC & President of
SABR DEPOT INC.

CHRISTOFFERSEN LAW PC

By: ______________________

**CERTIFICATE OF SERVICE**

The undersigned does hereby certify that on the 16th day of July, 2026, a true and correct copy of the foregoing document was duly mailed by US Mail/first class to:

Amy Doebele
MorningStar Operating LLC
400 W. 7th Street
Fort Worth, TX 76102

Dave Harford
MorningStar Operating LLC
400 W. 7th Street
Fort Worth, TX 76102

John Gizicki
MBOGC
2535 St. Johns Avenue
Billings, MT 59102

Uriah Price
Crowley Fleck
1915 S. 19th Ave.
Bozeman, MT 59718
uprice@crowleyfleck.com

CHRISTOFFERSEN LAW P.C.

By: ______________________

Nexus CPA Group
406.756.6879
office@nexuscpa.net

1740 U.S. Hwy 93 South
P.O. Box 1957
Kalispell, MT 59903

July 14, 2026

City of Sidney
Attn: Karmen Lange, City Clerk
115 2nd Street SE
Sidney, MT 59270

## Non-Audit Advisory Services

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for City of Sidney for the year ending June 30, 2026, June 30, 2027, and June 30, 2028.

Nexus CPA Group, PLLC is not an employee or part of the management of the City. Therefore, Nexus CPA Group, PLLC will only assist the City's management. This is further evidenced by the City designating Karmen Lange as the City employee with the skills, knowledge and experience (SKE) to oversee these procedures. The City will establish and monitor the performance of the below described services to ensure that they meet the government's objectives. As such, management of the government accepts full responsibility for any decisions made.

**Responsibilities**

Following a review of your request for Non-Audit Advisory Services identified below, and our review of Karmen Lange SKE, we will mutually decide on services and personnel we can provide. We can then mutually establish the time and place for the services to be performed. While performing those services we may assist, advise, and train you and your staff about accounting principles and their application and may assist in the preparation of your financial statements, but the responsibility of the financial statements including all proposed adjustments remains with you. This responsibility includes the establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. You are responsible for reviewing the entries and adjusting the financial statements to correct any misstatements. Because the services attached do not constitute an examination, we will not express an opinion. In addition, we have no obligation to perform any procedures beyond those listed in this letter. Nexus CPA Group, PLLC refuses to take any action that could be construed as making management decisions or performing management functions. These are the responsibilities of the City's management. The purpose of this engagement is NOT to discover fraud or theft. However, if in the normal course of our work we identify fraud or theft we will notify the City immediately.

**Fees**

Our fees for these services are described in the schedule below. The following list may include services that either will not be applicable to your entity or you may choose to perform them yourself. The fees are only for the Non-Audit Advisory Services and do not include travel expenses related with these services. Our invoices for these fees will be rendered when the work is complete or monthly if the work spans several months. In accordance with the AICPA rules on independence, the fees for all Non-Audit Advisory Services must be paid before we can begin work on the audit. If we elect to terminate our services for any reason, our engagement will be deemed to have been completed even if we have not completed the work. You will be obligated to compensate us for all time expended at our standard hourly rates and to reimburse us for all travel costs through the date of termination. If in the course of this engagement or the result of this engagement we are compelled by a court to provide testimony, time or additional services it is understood the City will compensate us at our standard hourly rate plus related travel expenses for all time required.

**Services (may not need all services)**
From the information provided by the City, we will assist the City in performing the services described below. **It is understood that the City may not need all the services listed below.**

| Service | FY2026 | FY2027 | FY2028 |
|---|---|---|---|
| Footnotes | NC | NC | NC |
| Data Collection Form | $ 1,250 | $ 1,250 | $ 1,250 |
| Preparation of SEFA | $ 4,000 | $ 4,200 | $ 4,500 |
| Preparation of GASB 34 Financials | $ 5,000 | $ 5,500 | $ 6,000 |
| Notes/Adjustments for Pensions GASB 68 | $ 2,500 | $ 2,500 | $ 2,500 |
| Preparation of GASB 75 (OPEB) | $ 2,500 | N/A | $ 2,500 |
| Cash Flow Statement preparation | $ 3,500 | $ 3,500 | $ 3,500 |
| Consulting per hour | $ 350/hour | $ 360/hour | $ 375/hour |

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated below and return this letter to us.

Jonathan Mahrt, CPA, is the managing member that has been assigned to your engagement. If you have any questions, please feel free to contact him directly.

Should you have any questions, please feel free to contact us.

____________________________ _________
Nexus CPA Group, PLLC Date

____________________________ _________
City of Sidney Date

**DEPARTMENT OF ADMINISTRATION**

STANDARD AUDIT CONTRACT

This Contract is made this 14th day of July, 20 26, by and among

Nexus CPA Group, PLLC

**Certified Public Accountant**
**("Contractor"),**

City of Sidney

**Government Entity**
**("Entity"),**

and the **Montana Department of Administration, Local Government Services Bureau ("State")**, acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. **The State's mailing address, phone number, and e-mail address are PO Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.**

1. **Effective Date**: **This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives its approval.** If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment**: This contract covers the following audit period(s):
July 1 (Month/Day), 20 25 (Year) to June 30 (Month/Day), 20 28 (Year).

   A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

   App. A: $ 38,900 for initial (or sole) audit covering 07/01/25 to 06/30/26
   App. B: $ 40,800 for subsequent audit covering 07/01/26 to 06/30/27.
   App. C: $ 42,900 for subsequent audit covering 07/01/27 to 06/30/28.
   App. D: $ N/A for subsequent audit covering ________ to ________.
   App. E: $ N/A for subsequent audit covering ________ to ________.

   B. The Entity shall pay the fees listed in Appendices A, B, C, D, and E, as applicable, which are attached hereto and incorporated by reference. **Any change to the audit fees requires a contract amendment.**

   C. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. **Any change in the scope of the audit services to be provided under this contract requires a contract amendment.**

   D. The Contractor may submit interim bills to the Entity each month, based on the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review**: The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the contract period.

4. **Audit Scope**: The Contractor shall perform the following:

   A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

   The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

   If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

   B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards.

   C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste, or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:

   (1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;

   (2) the Entity has complied with the provisions of each of its debt covenants and agreements;

   (3) the Entity (county, city or town) has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality**; and

   (4) the Entity (county, or consolidated city/county government) has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

   If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4) above.

   D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B, C, D, and E. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.

F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed in Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund, or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund, or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

   If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund, or component unit.

G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:

   (1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and

   (2) when applicable, the extracurricular funds for pupil functions.

H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.

I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall immediately notify the State Office of Public Instruction in writing. To notify the State, Contractors shall email LGSPortalRegistration@mt.gov to the attention of the Local Government Services Bureau Chief. To notify the State Office of Public Instruction, Contractors shall email OPIAuditReport@mt.gov to the attention of the OPI Auditor.

J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities**: The Entity shall be responsible for:

   A. its basic financial statements, including note disclosures;

   B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA, and by provisions of this contract;

C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;

D. ensuring that it complies with the laws, regulations, contracts, and grant agreements applicable to its activities;

E. making all financial records and related information available to the Contractor;

F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;

G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;

H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and

I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. **Dates for Annual Financial Report or Trial Balance of Accounts**: The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B, C, D, and E. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.

7. **Beginning the Audit**: The Contractor shall begin the audit field work based on the schedule established in Appendices A, B, C, D, and E. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.

8. **Completion of Audit**: The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B, C, D, and E. **If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact and the reason(s) for the delay.** Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the deadline required by that federal regulation**, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit**. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.

9. **Due Date Extension**: The State may grant an extension to the Entity for filing the audit report beyond the one-year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, resulted from circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.

10. **Presentation of Audited Financial Statements**: The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions

within this contract and by Uniform Guidance must also be included, if applicable.

A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.

B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.

C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.

D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.

11. **Auditor's Reports**: All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:

A. a report on the financial statements of the Entity;

B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.

D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above) and shall identify, if applicable:

(1) any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.

(2) any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records does not allow the auditor to render such an opinion:

a) schedule of school district "Student Count for ANB" required in paragraph 13.A.

b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.

c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph 12.A.;

and

d) Any supplementary information for financial reporting frameworks required by ARM 2.4.401.

(3) any Other Information (OI) for financial reporting frameworks required by ARM 2.4.401.

(4) any Other Information (OI) included in the audit report if deemed appropriate in accordance with professional standards.

E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.

F. the views of Entity officials and their planned corrective actions must also be included (for audit findings included by the Contractor in the reports referenced in 11.B. and 11.C. above), as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits**: All audit reports for single audits completed in accordance with Uniform Guidance must contain the following:

A. a schedule of expenditures of federal awards prepared by the Entity, which must contain all elements required by Uniform Guidance.

B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.

D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.

E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless of whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts**: School district audit reports must include the following as supplementary information/schedules:

A. a schedule of the school district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring "Student Count for ANB" reports and as documented by the school district's enrollment records;

and

B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework**: Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in ARM 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.

15. **Written Report to Entity**: The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.

16. **Exit Conference**: Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.

17. **Report Distribution**: The Contractor and Entity shall file copies of the audit report as specified below:

A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B, C, D, and E. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.

B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.

C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.

D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report of, the date the exit conference was held with the Entity, the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.

E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.

F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.

G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response**: If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction to the attention of the OPI Auditor via email at OPIAuditReport@mt.gov.

19. **Entity's Attorney**: If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.

20. **Certification of Auditor Independence**: The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. **This contract must not include non-audit services.** The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.

21. **Contractor and Subcontractors**: The Contractor shall not assign any rights, or subcontract or delegate any contract duties of the contract without the Entity's and State's prior written consent.

    The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22. **State Participation in Conferences**: The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.

23. **Access to Records**: The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the US General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report**: As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

25. **Independent Contractor**: The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.

26. **Workers' Compensation**: The Contractor certifies that it carries Workers' Compensation for its employees and has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).

27. **Indemnity**: The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation do not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives the termination or expiration of this contract.

    If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

    **Insurance - Professional Liability:** The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

    If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

    The State and Entity may require complete copies of insurance certificates during the term of this contract.

29. **Compliance with Laws**:

A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.l. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.

B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations**: The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, and reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B, C, D, and E.

31. **Termination before Audit Commences**: Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

    The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

    The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences**: After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

    The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review**: The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.

34. **Single Audit Act Certification**: If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.

35. **Time is of the essence**: Time is of the essence regarding all provisions of this contract.

36. **Governing Law and Venue**: This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County where the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.

37. **Notice**: All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a), if delivered personally, be deemed given upon delivery, (b), if delivered mail, be deemed given upon receipt, or (c), if provided by e-mail, be deemed given upon receipt.

38. **Invalid Provision**: If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.

39. **Authority**: Each party represents that the person signing this contract has the authority to bind that party.

40. **Entire Agreement and Amendment**: This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

**Certified Public Accountant**

Nexus CPA Group, PLLC
Firm Name

By:______________________________ Date:__________
Authorized Representative

Printed Name: Jonathan Mahrt

**Governmental Entity**

City of Sidney
Entity Name
Date:__________

By:______________________________ Title:____________________
Authorized Representative

Printed Name: ______________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:______________________________ Date:__________

Printed Name: ______________________________

Title: ______________________________

# APPENDIX A

Initial or Sole Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** City of Sidney

Address: 115 2nd Street SE
(Street Address or PO Box)

(Address Line 2)

Sidney, MT 59270
(City/Town) (Zip Code)

Telephone: (406)433-2809

Karmen Lange, City Clerk clerktreasurer@cityofsidneymt.com
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Nexus CPA Group, PLLC

Address: P.O. Box 1957
(Street Address or PO Box)

1740 US Hwy 93 S
(Address Line 2)

Kalispell, MT, 59903
(City, State) (Zip Code)

Telephone: (406)756-6879

Jonathan Mahrt, Partner office@nexuscpa.net
Contact Person(s) and E-Mail Address(es)

---

1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: 2026 *(Year)* (and ______ *(Year)*)
   - Date to commence audit work: December 1, 2026
   - Date to submit the final audit report to Entity and State: June 30, 2027
2. Time and Price for Engagement:
   - Estimated total hours: 100
   - Price for audit personnel $______
   - Price for travel $______
   - Price for report preparation $______
   - The total price for this engagement $ 38,900
3. The reporting entity contains the following discretely presented component units:
   N/A
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): December 31, 2026
5. Number of copies of audit report Contractor will provide to Entity: Three (3)
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: Photocopier, Internet Access

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

   **OR**

   ■ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Nexus CPA Group, PLLC
Firm Name

By:______________________________________ Date:______________
Authorized Representative

Printed Name: Jonathan Mahrt

**Governmental Entity**

City of Sidney
Entity Name
Date:______________

By:______________________________________ Title: ______________________________
Authorized Representative

Printed Name: ______________________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:______________________________________ Date:______________

Printed Name: ______________________________________

Title: ______________________________________

# APPENDIX B

Subsequent Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** City of Sidney

Address: 115 2nd Street SE
(Street Address or PO Box)

(406)433-2809
Telephone:

(Address Line 2)

Sidney, MT 59270
(City/Town) (Zip Code)

Karmen Lange, City Clerk clerktreasurer@cityofsidneymt.com
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Nexus CPA Group, PLLC

Address: P.O. Box 1957
(Street Address or PO Box)

(406)756-6879
Telephone:

1740 US Hwy 93 S
(Address Line 2)

Kalispell, MT, 59903
(City, State) (Zip Code)

Jonathan Mahrt, Partner office@nexuscpa.net
Contact Person(s) and E-Mail Address(es)

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1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: 2027 *(Year)* (and ________ *(Year)*)
   - Date to commence audit work: December 1, 2027
   - Date to submit the final audit report to Entity and State: June 30, 2028
2. Time and Price for Engagement:
   - Estimated total hours: 100
   - Price for audit personnel $________
   - Price for travel $________
   - Price for report preparation $________
   - The total price for this engagement $40,800
3. The reporting entity contains the following discretely presented component units: N/A
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): December 31, 2027
5. Number of copies of audit report Contractor will provide to Entity: Three (3)
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: Photocopier, Internet Access

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

   **OR**

   ■ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Nexus CPA Group, PLLC
Firm Name

By:______________________________ Date:______________
Authorized Representative

Printed Name: Jonathan Mahrt

**Governmental Entity**

City of Sidney
Entity Name

Date:______________

By:______________________________ Title: ______________________________
Authorized Representative

Printed Name: ______________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:______________________________ Date:______________

Printed Name: ______________________________

Title: ______________________________

## APPENDIX C

Subsequent Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** City of Sidney

Address: 115 2nd Street SE
(Street Address or PO Box)

(406)433-2809
Telephone:

(Address Line 2)

Sidney , MT 59270
(City/Town) (Zip Code)

Karmen Lange, City Clerk clerktreasurer@cityofsidneymt.com
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Nexus CPA Group, PLLC

Address: P.O. Box 1957
(Street Address or PO Box)

(406)756-6879
Telephone:

1740 US Hwy 93 S
(Address Line 2)

Kalispell , MT, 59903
(City, State) (Zip Code)

Jonathan Mahrt, Partner office@nexuscpa.net
Contact Person(s) and E-Mail Address(es)

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1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: 2028 *(Year)* (and ________ *(Year)*)
   - Date to commence audit work: December 1, 2028
   - Date to submit the final audit report to Entity and State: June 30, 2029
2. Time and Price for Engagement:
   - Estimated total hours: 100
   - Price for audit personnel $________
   - Price for travel $________
   - Price for report preparation $________
   - The total price for this engagement $ 42,900
3. The reporting entity contains the following discretely presented component units: N/A
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): December 31, 2028
5. Number of copies of audit report Contractor will provide to Entity: Three (3)
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: Photocopier, Internet Access

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   - ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**OR**

   - ■ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Nexus CPA Group, PLLC
Firm Name

By:______________________________________________ Date:______________
Authorized Representative

Printed Name: Jonathan Mahrt

**Governmental Entity**

City of Sidney Date:______________
Entity Name

By:______________________________________________ Title: ______________________________
Authorized Representative

Printed Name: ____________________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:____________________________________ Date:______________

Printed Name: ___________________________________

Title: __________________________________________

## APPENDIX D

Subsequent Audit under this Contract

**GOVERNMENTAL ENTITY (ENTITY):** City of Sidney

Address: 115 2nd Street SE
(Street Address or PO Box)

(406)433-2809
Telephone:

(Address Line 2)

Sidney, MT 59270
(City/Town) (Zip Code)

Karmen Lange, City Clerk clerktreasurer@cityofsidneymt.com
Contact Person(s) and E-Mail Address(es)

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Nexus CPA Group, PLLC

Address: P.O. Box 1957
(Street Address or PO Box)

(406)756-6879
Telephone:

1740 US Hwy 93 S
(Address Line 2)

Kalispell, MT, 59903
(City, State) (Zip Code)

Jonathan Mahrt, Partner office@nexuscpa.net
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: N/A (Year) (and ____ (Year))
   - Date to commence audit work: N/A
   - Date to submit the final audit report to Entity and State: N/A
2. Time and Price for Engagement:
   - Estimated total hours: N/A
   - Price for audit personnel $____
   - Price for travel $____
   - Price for report preparation $____
   - The total price for this engagement $ N/A
3. The reporting entity contains the following discretely presented component units:
   N/A
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): N/A
5. Number of copies of audit report Contractor will provide to Entity: N/A
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: N/A

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

   **OR**

   ☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Nexus CPA Group, PLLC
Firm Name

By:______________________________________ Date:______________
Authorized Representative

Printed Name: Jonathan Mahrt

**Governmental Entity**

City of Sidney
Entity Name

Date:______________

By:______________________________________ Title: ______________________________
Authorized Representative

Printed Name: ____________________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:____________________________________ Date:______________

Printed Name: ____________________________________

Title: ____________________________________________

# APPENDIX E

Subsequent Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** City of Sidney

Address: 115 2nd Street SE
(Street Address or PO Box)

(406)433-2809
Telephone:

(Address Line 2)

Sidney, MT 59 270
(City/Town) (Zip Code)

Karmen Lange, City Clerk clerktreasurer@cityofsidneymt.com
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Nexus CPA Group, PLLC

Address: P.O. Box 1957
(Street Address or PO Box)

(406)756-6879
Telephone:

1740 US Hwy 93 S
(Address Line 2)

, MT, 59903
(City, State) (Zip Code)

Jonathan Mahrt, Partner office@nexuscpa.net
Contact Person(s) and E-Mail Address(es)

---

1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: N/A *(Year)* (and ________ *(Year)*)
   - Date to commence audit work: N/A
   - Date to submit the final audit report to Entity and State: N/A
2. Time and Price for Engagement:
   - Estimated total hours: N/A
   - Price for audit personnel $________
   - Price for travel $________
   - Price for report preparation $________
   - The total price for this engagement $ N/A
3. The reporting entity contains the following discretely presented component units:
   N/A
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): N/A
5. Number of copies of audit report Contractor will provide to Entity: N/A
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: N/A

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

   **OR**

   ☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Nexus CPA Group, PLLC
Firm Name

By:________________________________________ Date:______________
Authorized Representative

Printed Name: Jonathan Mahrt

**Governmental Entity**

City of Sidney Date:______________
Entity Name

By:________________________________________ Title: ______________________________
Authorized Representative

Printed Name: ____________________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:____________________________________ Date:______________

Printed Name: ____________________________________

Title: __________________________________________

Nexus CPA Group
406.756.6879
office@nexuscpa.net

1740 U.S. Hwy 93 South
P.O. Box 1957
Kalispell, MT 59903

July 14, 2026

City of Sidney
Attn: Karmen Lange, City Clerk
115 2nd Street SE
Sidney, MT 59270

**Audit Engagement Services**

We are pleased to confirm our understanding of the services we are to provide City of Sidney for the year ended June 30, 2026, June 30, 2027, and June 30, 2028. We will audit the financial statements of the governmental activities, the business activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of City of Sidney as of and for the year ended June 30, 2026, June 30, 2027, and June 30, 2028. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Sidney's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Sidney's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis (MD&A)
- Schedule of Changes in the Total Other Post-Employment Benefits (OPEB) Liability and Related Ratios
- Budgetary Comparison Schedules
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Pension Supplementary Information

**Audit Objectives**

The objective of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP).

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) and *Governmental Audit Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and aware agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*

**Affirmations**

- Our firm has the skill and the staffing to complete your audit within the required timeframe.
- Our firm is licensed with the State of Montana, on the roster of qualified auditors and members of the AICPA government audit quality control center.
- Our firm will comply with all appropriate state statutes in the performance of your audit.
- We have no ethics violations or disciplinary actions filed against us with either the State board of accountants or the AICPA.
- All of the professional staff are current in their continuing education requirements.
- Our firm is independent of your government.
- We carry $2M in professional liability coverage.
- We will report to the board immediately upon discovery of any illegal acts or irregularities (Fraud).
- All working paper files are the property of Nexus CPA Group, PLLC. We keep all working paper files for at least three years as required by professional standards.

**Our Audit Requirements**

- We believe in full transparency in the audit process. As such, all exit meetings (preliminary and final) must have at least one member of your board present.
- To provide consistency with our staff and audit schedule we will only sign 3-year audit contracts.
- If you are preparing the GASB #34 financial statements and footnotes we require a <u>final copy</u> before we start any audit work. To ensure a quality audit we need at least 45 days to complete the audit from the time a final copy of the financial statements and footnotes are prepared.
- Staffing continues to be our greatest struggle. As such, in order to meet your audit reporting deadline, your staff must prepare and submit the information needed to perform the audit by the agreed upon dates. Failure of your staff to meet those deadlines will result in any of the following: (1) your audit being late (2) additional audit fees (3) cancellation of the contract.
- If your government applies for the Certificate of Excellence through the GFOA we will gladly assist you by answering your technical questions in this endeavor. However, it is your responsibility to ensure your report complies with all the requirements of the Certificate of Excellence.

**Auditors Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of City of Sidney and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manger that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

**Audit Procedures – Internal Controls**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*.

**Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Sidney's compliance with provisions of applicable laws, regulations, contracts and agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Management Responsibilities**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America (GAAP), and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the governments ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other maters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Governmental Audit Standards.*

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on, the supplementary information. You also agree to <u>include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later</u>

than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to use in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Engagement Service and Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

**Other Services**

We will also assist with the services described in more detail in the "Non-Audit Advisory Services" engagement letter and contract. These services will be performed in accordance with accounting principles generally accepted in the United States of America, based on information provided by you. Please note that these non-audit services do not constitute an audit under *Government Auditing Standards* and, therefore, these services will not be conducted in accordance with *Government Auditing Standards*. However, we will perform them in accordance with applicable professional standards. We reserve the right, in our sole professional judgment, to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities related to the services outlined in the "Non-Audit Advisory Services" and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with these services, confirm that you have reviewed and approved these services prior to issuance and have accepted full responsibility for them. Additionally, you agree to oversee the non-audit services by designating an individual—preferably from senior management—with suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and to accept responsibility for them.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. You will provide us access to the internet and copy machines while we are on-site.

We will provide copies of our reports to City of Sidney; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nexus CPA Group, PLLC and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Montana Department of Administration or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nexus CPA Group, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Montana Department of Administration. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services is listed below:

| Fiscal Year | Non-Federal Audit |
|---|---|
| June 30, 2026 | $ 38,900 |
| June 30, 2027 | $ 40,800 |
| June 30, 2028 | $ 42,900 |

If it is later determined that the audit must be conducted in accordance with the Single Audit Act Amendments of 1996 and the provisions of the Uniform Guidance, this engagement letter will need to be amended accordingly. In such a case, an additional fee will apply to cover the services necessary to comply with those standards, as outlined below:

| Fiscal Year | Federal Audit Fee |
|---|---|
| June 30, 2026 | $ 5,000 |
| June 30, 2027 | $ 5,000 |
| June 30, 2028 | $ 5,000 |

In addition to professional fees, City of Sidney agrees to reimburse the Firm for reasonable out-of-pocket expenses incurred in the performance of this engagement, including but not limited to travel, lodging, meals, mileage, parking, and other miscellaneous expenses. Such costs will be billed at actual cost, if applicable.

If in the course of this engagement or the result of this engagement we are compelled by a court or regulatory authority to provide testimony or assist in any way in relation to any work performed for City of Sidney, time or additional services it is understood that City of Sidney will pay us our standard hourly fee plus related travel expenses for all time required.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

**This engagement does <u>not</u> include an audit of any component unit or related district as required by GASB #14, #39, or #61. Additionally, this engagement does not include preparation of the financial statements in accordance with GASB #34.**

Our standard hourly rates vary to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment or any other reason, our engagement will be deemed to have been completed upon written notification or termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

**This engagement does not include non-attest services**. If non-attest services such as financial statement preparation are performed it is understood that these services do not constitute an audit under *Government Auditing Standards*. A separate engagement letter is prepared for these services.

## Reporting

We will issue a written report upon completion of our audit of City of Sidney's financial statements. Our report will be addressed to management and the governing body of City of Sidney. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinion, we may decline to express opinions or issue reports, or we may withdraw from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the government's internal control on compliance, and, (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the government's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during the audit we become aware that City of Sidney is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U. S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to City of Sidney and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this copy and return it to us.

We expect to begin our audit on approximately December 1, 2026, and to issue our report(s) no later than June 30, 2027, June 30, 2028, and June 30, 2029. Jonathan Mahrt, CPA, is the managing member that has been assigned to your engagement. If you have any questions, please feel free to contact him directly.

Very truly yours,

Jonathan Mahrt, CPA, CFE

RESPONSE:
This letter correctly sets forth the understanding of City of Sidney.

Governance Signature: ______________________________

Title: ______________________________________________

Date: ______________________________________________

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund | Org Acct | Object Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|---|
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45362 | | 1229 KALIL LAW FIRM | 11,245.00 | | | | | | |
| | | 5683 07/01/26 JUNE 2026 PROSECUTION | 10,000.00 | | | 1000 | 410360 | 300 | 101000 |
| | | 5682 07/01/26 JUNE 2026 CIVIL ATTORNEY | 1,245.00 | | | 2565 | 430200 | 300 | 101000 |
| 45363 | E | 492 USDA RURAL DEVELOPMENT | 3,767.00 | | | | | | |
| | | 07/18/26 PRINCIPAL JULY 2026 | 1,952.76 | | | 5210 | 490520 | 610 | 101000 |
| | | 07/18/26 INTEREST JULY 2026 | 1,814.24 | | | 5210 | 490520 | 620 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45364 | | 598 SCHAEFFER MFG CO. | 2,077.35 | | | | | | |
| | | AF16495INV 06/26/26 MOTOR OIL FOR DIESEL EQUIP | 346.23 | | | 5310 | 430600 | 200 | 101000 |
| 26608 | | | | | | | | | |
| | | AF16495INV 06/26/26 MOTOR OIL FOR DIESEL EQUIP | 346.23 | | | 5210 | 430500 | 200 | 101000 |
| 26608 | | | | | | | | | |
| | | AF16495INV 06/26/26 MOTOR OIL FOR DIESEL EQUIP | 346.23 | | | 5410 | 430830 | 200 | 101000 |
| 26608 | | | | | | | | | |
| | | AF16495INV 06/26/26 MOTOR OIL FOR DIESEL EQUIP | 346.22 | | | 5710 | 430252 | 200 | 101000 |
| 26608 | | | | | | | | | |
| | | AF16495INV 06/26/26 MOTOR OIL FOR DIESEL EQUIP | 346.22 | | | 2565 | 430200 | 200 | 101000 |
| 26608 | | | | | | | | | |
| | | AF16495INV 06/26/26 MOTOR OIL FOR DIESEL EQUIP | 346.22 | | | 1000 | 460430 | 200 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45365 | | 44 REYNOLDS WAREHOUSE GROCERY | 109.06 | | | | | | |
| | | 08-186140 06/30/26 CITY HALL BREAK ROOM SUPPLI | 84.07 | | | 1000 | 411200 | 200 | 101000 |
| | | A-19089 06/03/26 CITY HALL BREAK ROOM SUPPLIES | 24.99 | | | 1000 | 411200 | 200 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45366 | | 1449 ROUGH CUT, LLC | 600.00 | | | | | | |
| | | 2026-07 06/05/26 MOW & TRIM WALKING PATH | 225.00 | | | 2584 | 430200 | 300 | 101000 |
| | | 2026-07 06/15/26 MOW 22ND TO SUNFLOWER LN | 150.00 | | | 2584 | 430200 | 300 | 101000 |
| | | 2026-07 06/19/26 MOW & TRIM WALKING PATH | 225.00 | | | 2584 | 430200 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45367 | | 1278 O'REILLY AUTOMOTIVE, INC | 25.98 | | | | | | |
| | | 5751380635 06/15/26 WINDSHIELD WIPERS | 25.98 | | | 5310 | 430600 | 200 | 101000 |
| 26443 | | | | | | | | | |
| 45368 | | 100 MONTANA MUNICIPAL INTERLOCAL | 130,752.50 | | | | | | |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 5,230.10* | | | 2190 | 420100 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 1,307.53* | | | 2190 | 460440 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 1,307.53* | | | 2190 | 411200 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 5,230.10* | | | 2190 | 420400 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 3,922.58* | | | 2190 | 460430 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 1,307.53* | | | 2190 | 460445 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 18,305.35* | | | 2565 | 430200 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 24,842.98* | | | 5210 | 430500 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 39,225.75* | | | 5310 | 430600 | 500 | 101000 |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund Org Acct | | Object Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|---|
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 23,535.45* | | | 5410 | 430830 | 500 | 101000 |
| | | 26-27 PROP 07/01/26 FY2026-27 PROPERTY INS. | 6,537.60* | | | 5710 | 430252 | 500 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45369 | | 1174 VALLI | 150.33 | | | | | | |
| | | 106713 06/30/26 WEB POSTING & MONTHLY MAINT | 75.17 | | | 5210 | 430500 | 300 | 101000 |
| | | 106713 06/30/26 WEB POSTING & MONTHLY MAINT | 75.16 | | | 5310 | 430600 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45370 | | 1351 FIRST CHOICE DRUG TESTING, LLC | 170.00 | | | | | | |
| | | 2139 06/01/26 HINTZ NON-DOT URINE | 30.00 | | | 5310 | 430600 | 300 | 101000 |
| | | 2139 06/03/26 DUNN NON-DOT ALCOHOL | 40.00 | | | 5410 | 430830 | 300 | 101000 |
| | | 2139 06/03/26 HUGHEY DOT ALCOHOL | 40.00 | | | 5410 | 430830 | 300 | 101000 |
| | | 2139 06/03/26 ERICKSON DOT URINE | 30.00 | | | 5410 | 430830 | 300 | 101000 |
| | | 2139 06/03/26 RIDL DOT URINE | 30.00 | | | 1000 | 460430 | 300 | 101000 |
| 45371 | | 1368 MONTANA DEPARTMENT OF LABOR & | 500.59 | | | | | | |
| | | 07/01/26 25-26 BUILDING CODES- RICHLAND | 172.81 | | | 1000 | 420531 | 300 | 101000 |
| | | 07/01/26 25-26 BUILDING CODES- CITY | 327.78 | | | 1000 | 420531 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45372 | | 276 ELECTRIC LAND | 2,625.00 | | | | | | |
| | | 10345498 06/23/26 RESTORE CHAMBER MONITORS | 125.00 | | | 1000 | 411200 | 300 | 101000 |
| | | 10345522 06/26/26 NEW OFFICE SETUP | 416.67 | | | 5710 | 430252 | 300 | 101000 |
| | | 10345522 06/26/26 NEW OFFICE SETUP | 416.67 | | | 2565 | 430200 | 300 | 101000 |
| | | 10345522 06/26/26 NEW OFFICE SETUP | 416.67 | | | 5210 | 430500 | 300 | 101000 |
| | | 10345522 06/26/26 NEW OFFICE SETUP | 416.67 | | | 5310 | 430600 | 300 | 101000 |
| | | 10345522 06/26/26 NEW OFFICE SETUP | 416.66 | | | 5410 | 430830 | 300 | 101000 |
| | | 10345522 06/26/26 NEW OFFICE SETUP | 416.66 | | | 1000 | 460430 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45373 | | 50 SIDNEY RED-E-MIX, INC. | 284.00 | | | | | | |
| | | 70780 06/22/26 CONCRETE SAND | 144.00 | | | 5310 | 430600 | 200 | 101000 |
| | | 115319 06/30/26 CDF BY MCDONALDS | 140.00 | | | 5310 | 430600 | 200 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45374 | | 489 YELLOWSTONE CHIROPRACTIC CLINIC | 100.00 | | | | | | |
| | | 6233 06/29/26 SWELEY DOT PHYSICAL | 100.00 | | | 5310 | 430600 | 300 | 101000 |
| 45375 | | 105 FRANZ CONSTRUCTION, INC. | 28,138.74 | | | | | | |
| | | 76700 07/01/26 7TH ST & WHITAKER ST HOT MIX | 28,138.74 | | | 2820 | 430200 | 200 | 101000 |
| 45376 | | 100 MONTANA MUNICIPAL INTERLOCAL | 80,096.00 | | | | | | |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 500.00 | | | 2190 | 410130 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 500.00 | | | 2190 | 410210 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 500.00 | | | 2190 | 410540 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 500.00 | | | 2190 | 410550 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 26,443.00* | | | 2190 | 420100 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 1,000.00* | | | 2190 | 420400 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 1,000.00 | | | 2190 | 430251 | 500 | 101000 |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund | Org Acct | Object Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|---|
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 2,000.00* | | | 2190 | 460430 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 2,000.00* | | | 2190 | 460440 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 3,000.00* | | | 2190 | 460445 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 13,000.00* | | | 2565 | 430200 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 9,163.25* | | | 5210 | 430500 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 10,163.25* | | | 5310 | 430600 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 7,663.25* | | | 5410 | 430830 | 500 | 101000 |
| | | 26-27 LIAB 07/01/26 FY26-27 LIABILITY PROGRAM | 2,663.25* | | | 5710 | 430252 | 500 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45377 | | 39 NORTHWEST PIPE FITTINGS, INC. | 2,981.28 | | | | | | |
| | | 6614907 06/10/26 1" FREEZE RESISTANT VAC BREAK | 177.41 | | | 1000 | 460430 | 200 | 101000 |
| 26555 | | | | | | | | | |
| | | 6614916 06/10/26 BACKFLOW PREVENTER | 489.65 | | | 1000 | 460430 | 200 | 101000 |
| 26555 | | | | | | | | | |
| | | 6614916 06/10/26 FREIGHT | 79.32 | | | 1000 | 460430 | 300 | 101000 |
| 26555 | | | | | | | | | |
| | | 6624945 06/10/26 COUPLINGS | 13.84 | | | 5210 | 430500 | 200 | 101000 |
| 26555 | | | | | | | | | |
| | | 6624952 06/15/26 GATE VALVES-FISCHER PARK | 1,373.65 | | | 1000 | 460430 | 200 | 101000 |
| 26555 | | | | | | | | | |
| | | 6629667 06/16/26 VELT FLOAT KIT | 86.70 | | | 5210 | 430500 | 200 | 101000 |
| 26981 | | | | | | | | | |
| | | 6630445 06/17/26 PVC FITTINGS-FISCHER & VETS I | 184.93 | | | 1000 | 460430 | 200 | 101000 |
| 26558 | | | | | | | | | |
| | | 6640671 06/30/26 PVC ELBOW & COUPLING | 575.78 | | | 5310 | 430600 | 200 | 101000 |
| 26746 | | | | | | | | | |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45378 | | 1511 STOCKMAN BANK | 879.44 | | | | | | |
| | | 06/01/26 HINTZ-AMERICAN RED CROSS | 336.00 | | | 1000 | 460445 | 300 | 101000 |
| | | 06/03/26 HINTZ-HARBOR FREIGHT | 23.42 | | | 2565 | 430200 | 200 | 101000 |
| | | 06/03/26 HINTZ-MEAL | 43.21 | | | 2565 | 430200 | 200 | 101000 |
| | | 06/22/26 HINTZ-MFG EDGE PUMP | 438.81 | | | 1000 | 460445 | 200 | 101000 |
| | | 06/23/26 HINTZ-MEAL | 38.00 | | | 5310 | 430600 | 200 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45379 | | 1511 STOCKMAN BANK | 1,784.19 | | | | | | |
| | | 12238354 06/01/26 HARRIS-AUTEL.COM SUBSCRIPTIO | 299.00 | | | 5310 | 430600 | 300 | 101000 |
| 26428 | | | | | | | | | |
| | | 12238354 06/01/26 HARRIS-AUTEL.COM SUBSCRIPTIO | 299.00 | | | 5210 | 430500 | 300 | 101000 |
| 26428 | | | | | | | | | |
| | | 12238354 06/01/26 HARRIS-AUTEL.COM SUBSCRIPTIO | 299.00 | | | 5410 | 430830 | 300 | 101000 |
| 26428 | | | | | | | | | |
| | | 12238354 06/01/26 HARRIS-AUTEL.COM SUBSCRIPTIO | 299.00 | | | 5710 | 430252 | 300 | 101000 |
| 26428 | | | | | | | | | |
| | | 12238354 06/01/26 HARRIS-AUTEL.COM SUBSCRIPTIO | 299.00 | | | 2565 | 430200 | 300 | 101000 |
| 26428 | | | | | | | | | |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund Org Acct | Object Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|
| | | 14195 06/10/26 HARRIS-POWER MOTION BEARINGS | 445.51 | | | 2565 430200 | 200 | 101000 |
| 26440 | | | | | | | | |
| | | 06/12/26 HARRIS-POWER MOTION BEARINGS | -156.32 | | | 2565 430200 | 200 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | |
| 45380 | | 1511 STOCKMAN BANK | 1,538.93 | | | | | |
| | | 06/01/26 JURGENS-USPS SAMPLE SHIPPING | 26.50 | | | 5310 430600 | 300 | 101000 |
| | | 06/02/26 JURGENS-USPS SAMPLE SHIPPING | 17.60 | | | 5310 430600 | 300 | 101000 |
| | | 06/08/26 JURGENS-USPS SAMPLE SHIPPING | 45.60 | | | 5310 430600 | 300 | 101000 |
| | | 06/02/26 JURGENS-CENEX ICE FOR SHIPPING | 4.50 | | | 5310 430600 | 200 | 101000 |
| | | 06/03/26 JURGENS-AMAZON WEED TRIMMER | 1,328.00 | | | 5310 430600 | 200 | 101000 |
| | | 06/08/26 JURGENS-THE MARKET ICE | 7.47 | | | 5310 430600 | 200 | 101000 |
| | | 06/09/26 JURGENS-AMAZON TRIMER STRING | 23.76 | | | 5310 430600 | 200 | 101000 |
| | | 06/15/26 JURGENS-USPS SAMPLE SHIPPING | 21.50 | | | 5310 430600 | 300 | 101000 |
| | | 06/17/26 JURGENS-USPS SAMPLE SHIPPING | 18.10 | | | 5310 430600 | 300 | 101000 |
| | | 06/22/26 JURGENS-USPS SAMPLE SHIPPING | 22.95 | | | 5310 430600 | 300 | 101000 |
| | | 06/29/26 JURGENS-USPS SAMPLE SHIPPING | 22.95 | | | 5310 430600 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | |
| 45381 | | 1511 STOCKMAN BANK | 249.99 | | | | | |
| | | 06/17/26 NORBY-OPENAI CHATGPT | 50.00 | | | 5310 430600 | 300 | 101000 |
| | | 06/18/26 NORBY-PIZZA HOUSE MEETING | 180.00 | | | 2350 410130 | 300 | 101000 |
| | | 06/22/26 NORBY-ADOBE | 19.99 | | | 5310 430600 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | |
| 45382 | | 1511 STOCKMAN BANK | 696.25 | | | | | |
| | | 06/12/26 CHAMBERLIN-CANVA | 15.00 | | | 5310 430600 | 300 | 101000 |
| | | 06/12/26 CHAMBERLIN-ZOOM.COM | 40.00 | | | 5310 430600 | 300 | 101000 |
| | | 06/14/26 CHAMBERLIN-QUICKBOOKS | 38.00 | | | 5310 430600 | 300 | 101000 |
| | | 06/18/26 CHAMBERLIN-MICROSOFT | 555.45 | | | 5310 430600 | 300 | 101000 |
| | | 06/29/26 CHAMBERLIN-AMAZON BAGS | 47.80 | | | 1000 420180 | 200 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | |
| 45383 | | 1511 STOCKMAN BANK | 83.44 | | | | | |
| | | 06/04/26 LANGE-USPS CER LETTER | 19.40 | | | 1000 420180 | 300 | 101000 |
| | | 06/16/26 LANGE-MILLERS CORNER FUEL | 34.04 | | | 1000 410550 | 200 | 101000 |
| | | 06/23/26 LANGE-OTTER.AI | 30.00 | | | 5310 430600 | 300 | 101000 |
| 45384 | E | 1122 STOCKMAN BANK - BANK FEES | 1,814.74 | | | | | |
| | | 06/30/26 JUNE BANK FEES | 816.63 | | | 5210 430500 | 300 | 101000 |
| | | 06/30/26 JUNE BANK FEES | 816.63 | | | 5310 430600 | 300 | 101000 |
| | | 06/30/26 JUNE BANK FEES | 181.48 | | | 5710 430252 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | |
| 45385 | | 73 SIDNEY VOLUNTEER FIRE DEPARTMENT | 10,100.00 | | | | | |
| | | 06/30/26 JANUARY TO JUNE 2026 RUNS | 10,100.00 | | | 1000 420400 | 300 | 101000 |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund | Org | Acct | Object | Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *** Claim from another period ( 6/26) **** | | | | | | | | | |
| 45386 | | 12 CROSS PETROLEUM | 291.63 | | | | | | | | |
| | | 22919 06/30/26 FUEL-CITY UNITS | 145.82 | | | 1000 | | 420400 | 230 | | 101000 |
| | | 22919 06/30/26 FUEL-CITY UNITS | 145.81 | | | 1000 | | 420531 | 230 | | 101000 |
| 45387 | | 1362 JOHN SEITZ | 350.00 | | | | | | | | |
| | | 07/01/26 PERSONAL VEHICLE USE- JULY 26 | 350.00 | | | 1000 | | 420400 | 300 | | 101000 |
| 45388 | | 1190 JUSTIN VERHASSELT | 350.00 | | | | | | | | |
| | | 07/01/26 PERSONAL VEHICLE USE- JULY 26 | 350.00 | | | 1000 | | 420400 | 300 | | 101000 |
| 45389 | | 1231 ADAM SMITH | 500.00 | | | | | | | | |
| | | 07/01/26 PERSONAL VEHICLE USE- JULY 26 | 500.00 | | | 1000 | | 420400 | 300 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | | |
| 45390 | | 180 ADVANCED COMMUNICATIONS | 885.00 | | | | | | | | |
| | | 1812 06/09/26 INSTALL INVERTER IN 717 | 442.50 | | | 1000 | | 420400 | 300 | | 101000 |
| | | 1812 06/09/26 INSTALL INVERTER IN 717 | 442.50 | | | 1000 | | 420531 | 300 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | | |
| 45391 | | 1511 STOCKMAN BANK | 1,545.98 | | | | | | | | |
| | | 05/29/26 RASMUSSEN-IAAI | 123.00 | | | 1000 | | 420400 | 300 | | 101000 |
| | | 06/09/26 RASMUSSEN-AMAZON FLASH DRIVES | 151.96 | | | 1000 | | 420531 | 200 | | 101000 |
| | | 06/09/26 RASMUSSEN-AMAZON SCANNNER | 505.93 | | | 1000 | | 420531 | 200 | | 101000 |
| | | 06/10/26 RASMUSSEN-ADORAMA DRONE | 213.99 | | | 1000 | | 420400 | 200 | | 101000 |
| | | 06/20/26 RASMUSSEN-AMAZON BAT BOOSTER | 551.10 | | | 1000 | | 420400 | 200 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | | |
| 45392 | | 1106 KYLE HARLAN | 22,780.00 | | | | | | | | |
| | | JANUARY-JU 06/25/26 PLAN REVIEW JAN-JUNE 2026 | 22,780.00 | | | 1000 | | 420531 | 310 | | 101000 |
| 45393 | | 2 LOWER YELLOWSTONE R.E.A. | 5,610.12 | | | | | | | | |
| | | 07/06/26 WATER TANK | 85.38 | | NA | 5210 | | 430500 | 300 | | 101000 |
| | | 07/06/26 3-PHASE | 818.58 | | NA | 5310 | | 430600 | 300 | | 101000 |
| | | 07/06/26 SIDNEY LAGOON | 3,804.80 | | NA | 5310 | | 430600 | 300 | | 101000 |
| | | 07/06/26 LAGOON | 817.70 | | NA | 5310 | | 430600 | 300 | | 101000 |
| | | 07/06/26 TREATMENT PLANT PIVOT | 83.66 | | | 5310 | | 430600 | 300 | | 101000 |
| 45394 | | 1109 AE2S | 771.00 | | | | | | | | |
| | | 112256 07/07/26 IMPACT FEE REVIEW & UPDATE | 385.50 | | | 5211 | | 430590 | 300 | | 101000 |
| | | 112256 07/07/26 IMPACT FEE REVIEW & UPDATE | 385.50* | | | 5311 | | 430690 | 300 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | | |
| 45395 | E | 1038 WEX BANK | 13,411.23 | | | | | | | | |
| | | 113715164 06/30/26 STREETS FUEL | 1,915.35 | | | 2565 | | 430200 | 230 | | 101000 |
| | | 113715164 06/30/26 WATER FUEL | 1,245.12 | | | 5210 | | 430500 | 230 | | 101000 |
| | | 113715164 06/30/26 SEWER FUEL | 1,127.17 | | | 5310 | | 430600 | 230 | | 101000 |
| | | 113715164 06/30/26 SOLID WASTE FUEL | 6,215.81 | | | 5410 | | 430830 | 230 | | 101000 |
| | | 113715164 06/30/26 PARKS FUEL | 1,320.46 | | | 1000 | | 460430 | 230 | | 101000 |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund | Org Acct | Object | Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 113715164 06/30/26 SWEEPING FUEL | 1,587.32 | | | 5710 | 430252 | 230 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | |
| 45396 | | 1253 MUNICIPAL EMERGENCY SERVICE | 1,894.26 | | | | | | | |
| | | 2087711 06/30/26 HELMET FLASHLIGHT STRUCTURE G | 1,894.26 | | | 1000 | 420400 | 940 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | |
| 45397 | | 491 USA BLUE BOOK | 331.73 | | | | | | | |
| | | INV0108727 06/29/26 CHECK VALVE KIT | 311.00 | | | 5210 | 430500 | 200 | | 101000 |
| 26745 | | | | | | | | | | |
| | | INV0108727 06/29/26 FREIGHT | 20.73 | | | 5210 | 430500 | 300 | | 101000 |
| 26745 | | | | | | | | | | |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | |
| 45398 | | 1358 JOE JOHNSON EQUIPMENT | 1,154.44 | | | | | | | |
| | | P04151 06/29/26 MAIN BROOM FOR PELICAN SWEEPER | 1,154.44 | | | 5710 | 430252 | 200 | | 101000 |
| 26439 | | | | | | | | | | |
| 45399 | | 595 B & B BUILDERS INC | 16,652.00 | | | | | | | |
| | | 4558 07/14/26 SLIPA GRANT WO-12 SHOP | 9,012.00 | | | 1000 | 411200 | 920 | | 101000 |
| | | 4560 07/14/26 WWTP A/C WO-7 | 7,640.00* | | | 5310 | 430600 | 930 | | 101000 |
| 45400 | | 184 INTERSTATE ENGINEERING INC | 26,211.35 | | | | | | | |
| | | 62170 07/06/26 TO 10 ON CALL SERVICES | 20,011.35 | | | 5210 | 430500 | 300 | | 101000 |
| | | 62169 07/07/26 TO 1 GIS ASSISTANCE | 6,200.00 | | | 5210 | 430500 | 300 | | 101000 |
| 45401 | | 1155 MONTANA DEPARTMENT OF | 1,477.46 | | | | | | | |
| | | 07/13/26 PE PHASE OF 22ND AVE BIKE/PED | 1,477.46 | | | 4060 | 460440 | 950 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | |
| 45402 | E | 1262 VISA | 7,042.91 | | | | | | | |
| | | 06/30/26 SUPPLIES | 898.09 | | | 1000 | 420100 | 200 | | 101000 |
| | | 06/30/26 PURCHASED SERVICES | 2,332.48 | | | 1000 | 420100 | 300 | | 101000 |
| | | 06/30/26 K-9 SUPPLIES | 23.98 | | | 1000 | 420150 | 200 | | 101000 |
| | | 06/30/26 K-9 PURCHASED SERVICES | 1,455.19 | | | 1000 | 420150 | 300 | | 101000 |
| | | 06/30/26 TRAINING-SUPPLIES | 111.30 | | | 2810 | 420100 | 200 | | 101000 |
| | | 06/30/26 CAPITAL PUTLAY | 2,221.87 | | | 1000 | 420100 | 940 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | |
| 45403 | E | 399 VERIZON WIRELESS | 762.67 | | | | | | | |
| | | 06/30/26 SPD CELLULAR SERVICE-JUNE 26 | 762.67 | | | 1000 | 420100 | 340 | | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | | |
| 45404 | | 1405 HECK BUILT, LLC | 28,960.00 | | | | | | | |
| | | 3041 07/09/26 8249 VEHICLE EQUIP & UPFIT | 28,960.00 | | | 1000 | 420100 | 940 | | 101000 |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund | Org Acct | Object Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|---|
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45405 | | 77 RICHLAND COUNTY TREASURER | 95,901.04 | | | | | | |
| | | 07/15/26 COMMUNICATIONS 2ND HALF PAYMEN | 95,901.04 | | | 1000 | 420100 | 310 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45406 | | 1515 MONTANA INTERACTIVE LLC DBA | 160.00 | | | | | | |
| | | 4012758 06/30/26 DOI BACKGROUND CHECK FEES | 160.00 | | | 1000 | 420100 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45407 | | 1533 HAUCK SALES & SERVICES LLC | 10,000.00 | | | | | | |
| | | IN253478 06/10/26 STORAGE CONTAINER FOR RANGE | 10,000.00 | | | 1000 | 420100 | 940 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45408 | | 77 RICHLAND COUNTY TREASURER | 1,050.00 | | | | | | |
| | | 06/30/26 SPD PRISONER BOARD-JUNE 2026 | 1,050.00 | | | 1000 | 420200 | 300 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45409 | | 87 GEM CITY MOTORS | 597.00 | | | | | | |
| | | CTCS239851 06/30/26 6282 ELECTRICAL DIAGNOSIS | 597.00 | | | 1000 | 420100 | 210 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45410 | | 999999 STEVEN DAO | 295.60 | | | | | | |
| | | 06/10/26 REIMBURSE FOR HOTEL CHARGE | 295.60 | | | 2810 | 420100 | 300 | 101000 |
| 45411 | | 1180 KIWANIS CLUB OF SIDNEY | 115.00 | | | | | | |
| | | 07/15/26 MEMBER DUES- NORBY | 115.00 | | | 1000 | 411200 | 300 | 101000 |
| 45412 | | 1150 CINTAS | 438.90 | | | | | | |
| | | 5346047806 07/07/26 RESTOCK CABINETS | 73.15 | | | 1000 | 460430 | 200 | 101000 |
| 26622 | | | | | | | | | |
| | | 5346047806 07/07/26 RESTOCK CABINETS | 73.15 | | | 2565 | 430200 | 200 | 101000 |
| 26622 | | | | | | | | | |
| | | 5346047806 07/07/26 RESTOCK CABINETS | 73.15 | | | 5210 | 430500 | 200 | 101000 |
| 26622 | | | | | | | | | |
| | | 5346047806 07/07/26 RESTOCK CABINETS | 73.15 | | | 5310 | 430600 | 200 | 101000 |
| 26622 | | | | | | | | | |
| | | 5346047809 07/07/26 RESTOCK CABINETS | 73.15 | | | 5410 | 430830 | 200 | 101000 |
| 26622 | | | | | | | | | |
| | | 5346047806 07/07/26 RESTOCK CABINETS | 73.15 | | | 5710 | 430252 | 200 | 101000 |
| 26622 | | | | | | | | | |
| 45413 | | 1159 TBID | 4,172.58 | | | | | | |
| | | SETTLEMENT 07/07/26 MICROTEL SETTLEMENT | 2,277.54 | | | 2101 | 460440 | 700 | 101000 |
| | | W9542 07/07/26 MICROTEL W9542 JUNE 2026 | 1,605.99 | | | 2101 | 460440 | 700 | 101000 |
| | | W9543 07/07/26 WINGATE W9543 JUNE 2026 | 289.05 | | | 2101 | 460440 | 700 | 101000 |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund | Org Acct | Object Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|---|
| | | *** Claim from another period ( 6/26) **** | | | | | | | |
| 45414 | | 20 EAST-MONT ENTERPRISES, INC. | 957.00 | | | | | | |
| | | 4642 06/10/26 SUPPLIES FOR CITY HALL | 331.99 | | | 1000 | 411200 | 200 | 101000 |
| | | 4643 06/10/26 HAND TOWELS-CITY HALL | 116.00 | | | 1000 | 411200 | 200 | 101000 |
| | | 4645 06/10/26 HAND TOWELS-CITY HALL RETURN | -125.99 | | | 1000 | 411200 | 200 | 101000 |
| | | 4648 06/11/26 TOWEL DISPENSER-SHOP | 150.00 | | | 1000 | 411200 | 200 | 101000 |
| 26282 | | | | | | | | | |
| | | 4651 06/12/26 CAN LINER &LYSOL-POOL | 352.00 | | | 1000 | 460445 | 200 | 101000 |
| 26503 | | | | | | | | | |
| | | 4708 06/24/26 GLOVES & PAPER TOWEL-POOL | 133.00 | | | 1000 | 411200 | 200 | 101000 |
| 26657 | | | | | | | | | |
| 45415 | | 635 MMCT & FOA ASSOCIATION | 100.00 | | | | | | |
| | | FY26-27 07/01/26 CHAMBERLIN DUES | 50.00 | | | 1000 | 410540 | 300 | 101000 |
| | | FY26-27 07/01/26 LANGE DUES | 50.00 | | | 1000 | 410540 | 300 | 101000 |
| 45416 | | 3 MONTANA DAKOTA UTILITIES | 21,126.69 | | | | | | |
| | | 07/09/26 FIREHALL- 115 2ND ST SE | 532.99 | | | 1000 | 411200 | 340 | 101000 |
| | | 07/09/26 1105 3RD ST NW- GENERATOR | 100.03 | | | 1000 | 420400 | 300 | 101000 |
| | | 07/09/26 1105 3RD ST NW- FIREHALL | 1,634.33 | | | 1000 | 420400 | 300 | 101000 |
| | | 07/09/26 WELL #10 | 144.16* | | | 5210 | 430500 | 340 | 101000 |
| | | 07/08/26 2ND AVE & 3RD ST | 24.04 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/09/26 SWIMMING POOL | 5,581.73 | | | 1000 | 460445 | 300 | 101000 |
| | | 07/09/26 BASEBALL FIELD | 1,250.06 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/08/26 VILLAGE SQUARE LIGHT | 19.94 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/08/26 STREET LIGHTS | 9,363.82 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/09/26 PARK PAVILLION | 100.45 | | | 1000 | 460430 | 300 | 101000 |
| | | 07/09/26 WATER TREATMENT PLANT | 2,013.21* | | | 5210 | 430500 | 340 | 101000 |
| | | 07/09/26 CENTRAL PARK LIGHTS | 68.00 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/09/26 NEW TENNIS COURTS | 29.76 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/09/26 CC PARK LOT | 19.94 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/09/26 202 S CENTRAL AVE | 29.76 | | | 2425 | 430263 | 300 | 101000 |
| | | 07/01/26 QUILLINGS PARK | 152.34 | | | 1000 | 460430 | 300 | 101000 |
| | | 06/30/26 WATER TOWER | 53.29* | | | 5210 | 430500 | 340 | 101000 |
| | | 07/09/26 SWIMMING POOL | 8.84 | | | 1000 | 460445 | 300 | 101000 |
| 45417 | | 1459 MSA SAFETY SALES, LLC | 1,624.44 | | | | | | |
| | | 965751941 07/15/26 A-X5000 GAS SENSON WWTP | 1,602.00* | | | 5310 | 430600 | 930 | 101000 |
| 26749 | | | | | | | | | |
| | | 965751941 07/15/26 FREIGHT | 22.44* | | | 5310 | 430600 | 930 | 101000 |
| 26749 | | | | | | | | | |

* ... Over spent expenditure

| Claim | Check | Vendor #/Name/ Invoice #/Inv Date/Description | Document $/ Line $ | Disc $ | PO # | Fund Org Acct | Object Proj | Cash Account |
|---|---|---|---|---|---|---|---|---|
| | | *** Claim from another period ( 6/26) **** | | | | | | |
| 45418 | | 802 WALLWORK TRUCK CENTER | 61.53 | | | | | |
| | | 04P368135 05/29/26 CLAMP BAND | 53.29 | | | 2565 430200 | 200 | 101000 |
| 26427 | | | | | | | | |
| | | 04P374785 06/17/26 RETURN CLAMP BAND | -45.30 | | | 2565 430200 | 200 | 101000 |
| | | 04P371677 06/17/26 CLAMP BAND | 53.54 | | | 2565 430200 | 200 | 101000 |
| | | *** Claim from another period ( 6/26) **** | | | | | | |
| 45419 | | 1534 NATIOWIDE FIXTURE INSTALLATIONS | 15,000.00 | | | | | |
| | | 10260296 06/30/26 50% DOWN-FITNESS COURT INSTA | 15,000.00 | | | 4016 460400 | 950 | 101000 |
| 26568 | | | | | | | | |

**# of Claims 58 Total: 563,351.37**

**Total Electronic Claims 26,798.55 Total Non-Electronic Claims 536552.82**

**City Council Meeting 7-20-26**

| | |
|---|---|
| RC2026-3 | ON HOLD |
| RC2026-10 | ON HOLD |
| RC2026-12 | ON HOLD |
| RC2026-14 | ON HOLD |
| RC2026-24 | ON HOLD |
| RC2026-26 | ON HOLD |
| RC2026-31 | ON HOLD |
| RC2026-34 | ON HOLD |
| RC2026-41 | ON HOLD |
| RC2026-42 | ON HOLD |
| RC2026-43 | ON HOLD |

| | | | | |
|---|---|---|---|---|
| 2026-2 | ON HOLD | | | |
| 2026-4 | ON HOLD | | | |
| 2026-5 | ON HOLD | | | |
| 2026-7 | ON HOLD | | | |
| 2026-22 | ON HOLD | | | |
| 2026-24 | ON HOLD | | | |
| 2026-26 | ON HOLD | | | |
| 2026-34 | ON HOLD | | | |
| 2026-35 | ON HOLD | | | |
| 2026-36 | ON HOLD | | | |
| 2026-56 | ON HOLD | | | |
| 2027-2 | ON HOLD | | | |
| 2027-3 | Kelly Properties | 501 35th Avenue NW | fence | L13, B8, Wagon Wheel Subdivison |
| 2027-4 | Misty Metcalf | 2401 West Holly | shed | L4, B3, JB Trailer Court |
| 2027-5 | Scott Syth | 422 4th Ave NE | fence | L1, B36, Sidney Original Townsite |
| 2027-6 | Metin Saliu | 201 8th Street SE | fence | L1&2, B8, Kenoyer Subdivison |
| 2027-7 | Peoples Congregati | 405 10th Ave SW | windows | OOF, Bach Nels |