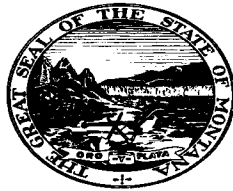


**MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau**

Mitchell Building Room 270, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 444-9101

**MONTANA
TOWN OF VALIER
FINAL
BUDGET DOCUMENT**



Fiscal Year ended June 30, 2017

Town of Valier

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

**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2017, was prepared according to law and adopted by the Town Council on August 11, 2016; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 8-12-16
Mayor

Town of Valier

OR

Signed _____ Date _____
Board Chairman

County of _____

GENERAL STATISTICAL INFORMATION

PLEASE COMPLETE APPLICABLE SECTION

Counties

CLASS OF COUNTY.....	_____
COUNTY SEAT.....	_____
YEAR ORGANIZED.....	_____
REGISTERED VOTERS.....	_____
AREA (SQ. MILES).....	_____
COURTHOUSE ELEVATION.....	_____
INCORPORATED CITIES.....	_____
INCORPORATED TOWNS.....	_____
POPULATION OF COUNTY.....	_____
FORM OF GOVERNMENT.....	_____
NUMBER OF EMPLOYEES (ELECTED).....	_____
NUMBER OF EMPLOYEES (NON-ELECTED).....	_____

Cities/Towns

CLASS OF CITY/TOWN.....	III
COUNTY LOCATED IN.....	Pondera
YEAR ORGANIZED.....	1909
REGISTERED VOTERS.....	492
AREA (SQ. MILES).....	2
POPULATION OF CITY/TOWN.....	513
FORM OF GOVERNMENT.....	Mayor-Council
NUMBER OF EMPLOYEES (ELECTED).....	5
NUMBER OF EMPLOYEES (NON-ELECTED).....	5
MILES OF STREETS AND ALLEYS.....	19.218
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	324
WATER RATE PER 1,000 GALLONS.....	\$27.95 + \$1.99/1000 gal
SEWER RATES.....	\$56/month



2016 Certified Taxable Valuation Information
(15-10-202, MCA)
Pondera County
CITY OF VALIER

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

1. 2016 Total Market Value ¹	\$	39,981,049
2. 2016 Total Taxable Value ²	\$	682,844
3. 2016 Taxable Value of Newly Taxable Property.....	\$	30,609
4. 2016 Taxable Value less Incremental Taxable Value ³	\$	682,844
5. 2016 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Amanda Lesnik

Date 7/29/2016

¹Market value does not include class 1 and class 2 value
²Taxable value is calculated after abatements have been applied
³This value is the taxable value less total incremental value of all tax increment financing districts
⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2016 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	185
II. Total value exclusive of "newly taxable" property	\$	0

OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Raymon D. Bukoveckas	12/31/2017
Council	John Conrad Knipschild	12/31/2019
Council	Velda N. Loch	12/31/2017
Council	Steve Nelson	12/31/2017
Council	Dave Widhalm	12/31/2019
City Manager		
Administrative Assistant		
Attorney	Justin Lee	
Chief of Police		
Deputy Clerk	Abigail Boumans	
Clerk/Treasurer	Jacalyn G. Sheble	
Finance Director		
City Judge		
Treasurer		
Water & Sewer	Leo R. Malinak & Josh Clifford	

**TAXABLE VALUATION/MILL LEVY
HISTORY AND ANALYSIS**

IMPORTANT: This analysis should include only the entity-wide levies subject to the limitations of Section 15-10-420, MCA. It should not include the levies of funds that have a different taxable valuation (such as the road fund), nor should it include levies that aren't subject to Section 15-10-420 limitations (such as voted, permissive or judgment levies).

FISCAL YEAR	ENTITY- WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	PREVIOUS YEAR AUTHORIZED LEVY	CURRENT YEAR AUTHORIZED LEVY	CURRENT YEAR ACTUAL LEVY	CARRY FORWARD MILLS AVAILABLE
1998-1999**		N/A	N/A			
1999-2000	508	#DIV/0!	0.00	73.38		
2000-2001	483	-4.92%	73.38	81.83		
2001-2002	515	6.63%	81.83	85.52	85.52	0.00
2002-2003	522	1.36%	85.52	75.06	75.06	0.00
2003-2004	488	-6.51%	75.06	81.56	81.56	0.00
2004-2005	507	3.89%	81.56	83.68	83.68	0.00
2005-2006	514	1.38%	83.68	86.15	86.15	0.00
2006-2007	522	1.56%	86.15	83.10	83.10	0.00
2007-2008	532	1.92%	83.10	85.91	85.91	0.00
2008-2009	535	0.56%	85.91	95.64	95.64	0.00
2009-2010	532	-0.56%	95.64	103.66	103.66	0.00
2010 - 2011	569	6.95%	103.66	107.90	107.90	0.00
2011 - 2012	546	-4.04%	107.90	116.65	116.65	0.00
2012 - 2013	549	0.55%	116.65	121.85	121.85	0.00
2013 - 2014	530	-3.46%	121.85	128.24	128.24	0.00
2014 - 2015	513	-3.21%	128.24	132.83	132.83	0.00
2015 - 2016	678	32.16%	132.83	106.51	106.51	0.00
2016 - 2017	682	0.59%	106.51	111.28	111.28	0.00
					Total carry-forward mills available:	0.00

If you have levies that are voted/judgement/permissive levies please list below:

A. General Fund

Fund #1000

Revenue by Source

Expenditure Summary by
Function, Activity and Object

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
330000	<u>INTERGOVERNMENTAL REVENUES - cont.</u>		
338000	<u>Local Shared Revenues</u>		
	Fire Utility Rural Fire	714	700
SUBTOTAL	49,920	51,916
340000	<u>CHARGES FOR SERVICES</u>		
341000	<u>General Government</u>		
10	Miscellaneous Collections		
20	Attorney Fees		
41	Clerk and Recorder Fees		
42	Election Fees		
50	District Court Clerk's Fees		
60	Treasurer's Fees (5% New, GVW, etc.)		
70	Planning Board Fees		
342000	<u>Public Safety</u>		
11	Sheriff's Fees		
12	Board of Prisoners		
20	Fire Protection Fees		
50	Emergency Services		
343000	<u>Public Works (List)</u>		
10	Street and Roadway Charges		
12	Equipment Rental	675	225
343060	<u>Airport Revenue</u>		
343300	<u>Miscellaneous Charges for Services</u>		
10	Cemetery Charges		
20	Sale of Cemetery Plots		
30	Grave Permits		
40	Opening and Closing Charges		
50	Perpetual Care Charges		
60	Weed Control Charges		
344000	<u>Public Health Charges</u>		
346000	<u>Culture and Recreation</u>		
10	Civic Center Use Fee	4,375	4,300
20	Golf Fees		
30	Swimming Pool Fees		
40	Camping Facilities Fees	25,780	25,000
70	Library Collections		
100	Fair Revenues		
200	Civic Center Revenues		
SUBTOTAL	30,830	29,525

FUND:		GENERAL		EXPENDITURES							Town of Valier	
Title:		1000		BY							Fiscal Year ended June 30, 2017	
Number:				ACTIVITY AND OBJECT								
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget		
450000	SOCIAL AND ECONOMIC SERVICES											
450100	Welfare											
450110	Administration											
450120	Institutional Care											
450130	Direct Assistance											
450131	General Assistance											
450132	Old-Age Assistance											
450133	Aid-To-Dependent Children											
450134	Medical Relief											
450136	Burial of Indigent											
450140	Intergovernmental Welfare Payments											
450141	Family Services											
450142	Foster Care											
450150	Vendor Welfare Services											
450200	Veterans Services											
450300	Aging Services											
450400	Extension Services											
	Others (List)											
	SUBTOTAL	0	0	0	0	0	0	0	0	0		
460000	CULTURE AND RECREATION											
460100	Library Services											
460200	Fairs											
460300	Community Grants		32,246	18,467		6,541	23,901			30,442		
460400	Parks and Recreation Services		9,325	8,775			23,325			23,325		
460464	Civic Center											
	SUBTOTAL	0	41,571	27,242	0	6,541	47,226	0	0	53,767		
470000	HOUSING AND COMMUNITY DEV.											
470100	Community Public Facility Projects											
470200	Housing Rehab											
470300	Economic Development											
470400	TSEP/Home											
470500	Home-Rental Assistance											
	SUBTOTAL	0	0	0	0	0	0	0	0	0		

B. Special Revenue Funds

2000

Revenue by Source

Expenditures Summary by
Function, Activity and Object

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	SPECIAL ASSESSMENTS	Town of Valier	
Title:	STREET LIGHTS	_____	
Number:	2480	Fiscal Year: _____	2016-2017
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
S			
363000	<u>SPECIAL ASSESSMENTS</u>		
363010	SID Light Tax	20408	20300
363030	Sidewalk and Curb Assessments		
312000	Penalty and Interest on Special Assessments	191	200
371010	CD Interest	30	30
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
TOTAL REVENUES.....*		20629	20530
<u>EXPENDITURES</u>			
430000	<u>PUBLIC WORKS</u>		
200	Road and Street		
263	Street Lighting	26558	28255
500	Water Utilitites		
600	Sewer Utilitites		
700	Natural Gas/Electric		
800	Solid Waste		
520000	<u>OTHER FINANCING USES</u>		
521000	Transfers Out		
TOTAL EXPENDITURES **		26558	28255

FUND:	SPECIAL ASSESSMENTS	Town of Valier	
Title:	_____	_____	
Number:	_____	Fiscal Year: _____	_____
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>REVENUES</u>			
363000	<u>SPECIAL ASSESSMENTS</u>		
363010	Maintenance Assessments		
363030	Sidewalk and Curb Assessments		
363040	Penalty and Interest on Special Assessments		
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
TOTAL REVENUES.....*		0	0
<u>EXPENDITURES</u>			
430000	<u>PUBLIC WORKS</u>		
200	Road and Street		
263	Street Lighting		
500	Water Utilities		
600	Sewer Utilities		
700	Natural Gas/Electric		
800	Solid Waste		
520000	<u>OTHER FINANCING USES</u>		
521000	Transfers Out		
TOTAL EXPENDITURES **		0	0

*INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 54.

**INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 54.

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	NON-LEVIED FUNDS	Town of Valier	
Title:	BASEBALL FIELD	Fiscal Year: _____ 2016-2017	
Number:	2700		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
365000	Contribution & Donations	1,500	0
TOTAL REVENUES.....*		1,500	0
EXPENDITURES			
4620449	Baseball Field	0	2,358
TOTAL EXPENDITURES **		0	2,358

FUND:	NON-LEVIED FUNDS	Town of Valier	
Title:	PLAYGROUND EQUIPMENT	Fiscal Year: _____ 2016-2017	
Number:	2710		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
TOTAL REVENUES.....*		0	0
EXPENDITURES			
460444	Playgrounds	0	2,000
TOTAL EXPENDITURES.....**		0	2,000

*INCLUDE AS NON-TAX REVENUE ON NON-LEVY SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.
 **INCLUDE AS APPROPRIATIONS ON NON-LEVIED SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	NON-LEVIED FUNDS	Town of Valier	
Title:	LIBRARY	Fiscal Year: _____ 2016-2017	
Number:	2220		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
311000	Tax Collected	77,415	78,731
334100	County Library Fund/State Aid	834	834
346070	Fax/Copies	626	600
362100	Misc/Creativity Center/Building Fund	28,153	1,432
362200	Pathfinder	1,710	1,710
TOTAL REVENUES.....*		108,738	83,307
EXPENDITURES			
460100	Personnel Services	41,498	45,048
200-800	Operations & Maintenance	26,402	38,259
920	Building	0	71,903
TOTAL EXPENDITURES **		67,900	155,210

FUND:	NON-LEVIED FUNDS	Town of Valier	
Title:	LOCAL GOVT STUDY COMMISSION	Fiscal Year: _____ 2016-2017	
Number:	2350		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
311010	Tax Collected	6,000	0
TOTAL REVENUES.....*		6,000	0
EXPENDITURES			
410130	Committees & Special Bodies		
200-800	Operations & Maintenance	1,254	0
TOTAL EXPENDITURES.....**		1,254	0

*INCLUDE AS NON-TAX REVENUE ON NON-LEVY SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

**INCLUDE AS APPROPRIATIONS ON NON-LEVIED SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	NON-LEVIED FUNDS	Town of Valier	
Title:	GAS TAX	Fiscal Year: _____ 2016-2017	
Number:	2820		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
335040	Gasoline Tax	26,806	25,797
TOTAL REVENUES.....*		26,806	25,797
EXPENDITURES			
1000	Personnel Services	191	0
200-800	Operations & Maintenance	12,378	26,350
600	Principal	6,700	6,447
TOTAL EXPENDITURES **		19,269	32,797

FUND:	NON-LEVIED FUNDS	Town of Valier	
Title:	_____	Fiscal Year: _____	
Number:	_____		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
TOTAL REVENUES.....*		0	0
EXPENDITURES			
TOTAL EXPENDITURES.....**		0	0

*INCLUDE AS NON-TAX REVENUE ON NON-LEVY SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.
 **INCLUDE AS APPROPRIATIONS ON NON-LEVIED SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

E. Enterprise Funds

5000

ENTERPRISE FUND BUDGET SUMMARY

FUND:		SEWER OPERATING	Town of Valier	
Title:		SEWER	Fiscal Year: _____	2016-2017
Number:		5310		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget	
REVENUE				
343030	SEWER REVENUES			
031	Sewer Service Charge	222,718	220,000	
032	Sewer Installation Charge	1,970	1,900	
033	Sewer Permits			
034	Treatment Facilities			
331991	RD Grant	431,897	0	
331992	RD Loan	150,993	0	
334120	TSEP Grant	9,028	0	
334122	DNRC/RRGL Grant	10,000	0	
362100	Miscellaneous	4,007	0	
371000	INVESTMENT EARNINGS	113	110	
383000	TRANSFERS IN (From other Funds)			
	Itemize by Fund			
	TOTAL REVENUES **	830,726	222,010	
EXPENSES				
430600	SEWER UTILITIES			
100	Personal Services (FTE)	51,433	54,831	
200	Supplies	15,343	62,298	
300	Purchased Services	24,839	46,800	
400	Materials			
500	Fixed Charges	2,011	3,864	
900	*Capital Outlay			
923	Funding Administration	8,935	0	
924	Professional Services Engineering	25,942	0	
925	Contingency	25,945	0	
950	Construction	485,418	0	
490000	DEBT SERVICE			
610	Principal	52,992	53,992	
620	Interest	25,778	30,841	
630	Service Charge	3,998	2,112	
521000	TRANSFERS OUT (To Other Funds)			
	Itemize by Fund			
	TOTAL EXPENSES ***	722,634	254,738	
510400	NON-CASH EXPENSES			
830	Depreciation			
239000	Compensated Absences			
	TOTAL NON-CASH EXPENSES	0	0	
	OTHER CASH USES			
211000	Due to Other Funds			
	Additions to Restricted Accounts			
102210	Sinking/Interest			
102220	Restricted			
102230	Surplus			
102240	Replacements/Depreciation			
	TOTAL OTHER CASH USES	0	0	
	TOTAL EXPENSES AND OTHER CASH USES	722,634	254,738	

*SHOW DETAIL ON PAGE 45.

**INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

***INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

