STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 444-9101
Local Government Services Bureau Portal

# MONTANA

# FINAL

# BUDGET DOCUMENT

## Fiscal Year ending June 30, 2027

## Town of Valier

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

# Town of Valier
# FINAL BUDGET DOCUMENT
# TABLE OF CONTENTS


Budget Certification ..... 1
Approved Budget Resolution ..... 1A
Department of Revenue Taxable Valuation Form ..... 2B
Determination of Permissive Levy for Group Benefits 3B
Taxable Valuation/Mill Levy 10-year History and Analysis ..... 4B
Statement of Mill Levy/Levies for Current Fiscal Year ..... 5B

General Funds (1000) .....
- Summary of Revenues by Source ..... G1
- Summary of Expenditures by Function/Activity ..... G2-G4

Special Revenue Funds (2000) .....
- Summary of Appropriations by Fund and Object ..... SR1
- Other Levied Funds – Revenues by Source/Expenditures by Function ..... SR2-SR4
- Non Levied Funds – Revenues by Source/Expenditures by Function ..... SR5- SR11

Enterprise Funds (5000) .....
- Hospital/Nursing Home – Budget Summary ..... EF1
- Water Operating – Budget Summary ..... EF1-EF2
- Sewer Operating – Budget Summary ..... EF3-EF5

Private Purpose Trust Funds (7000) .....
- Private Purpose Trust Funds - Revenues by Source/Expenditures by Function ..... PPT1

**Town of Valier**
**FINAL BUDGET DOCUMENT**
**TABLE OF CONTENTS - Cont.**

Page 53 -County/City/Town Tax Levy Requirements Schedule-Non Voted Levies.....

Page 54 -County/City/Town Tax Levy Requirements Schedule – Voted Levies.....

Page 55 -County/City/Town Non-Levied Funds-Summary Schedule.....

# BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal Year 2027, was prepared according to law and adopted by the governing body of Town of Valier ,
on October 12, 2026; and that all financial data and other information
set forth herein are complete and correct to the best of my knowledge and belief.

Signed Steve Nelson Date 10-14-26

Printed Name Steve Nelson Title Council Pres.

AND

Signed [signature] Date 10-14-26

Printed Name Glenn Wunderlich Title Mayor

RESOLUTION #218

RESOLUTION FOR ADOPTING A BUDGET FOR THE TOWN OF VALIER
FISCAL YEAR Ending June 30, 2027

WHEREAS, pursuant to Montana Code Annotated 7-6-4024, the Town Council of the Town of Valier, Montana has held public hearings on the proposed budget of the Town of Valier fiscal year ending June 30, 2027, as required by law; and

WHEREAS, pursuant to Municipal Budget Law contained in Title 7, Chapter 6, Part 40 of the Montana Code Annotated, the Town Council of said Town of Valier has held hearings and passed resolutions as applicable under the above sections.

NOW THEREFORE BE IT RESOLVED by this Town council that the Budget be approved and that checks/warrants be issued in accordance with laws pertaining thereto.

IT IS HEREBY MOVED, SECONDED AND CARRIED by the Town Council that the resolution set forth above be adopted for fiscal year ending June 30, 2027, (Attachment A); and

WHEREAS the above resolution adopting the budget was passed by the Town Council; and

WHEREAS, the Municipal Budget Law contained in Title 7, Chapter 6, Part 40 of the Montana Code Annotated, provides for the fixing of various tax levies to raise funds sufficient to meet said expenditures authorized in the budget; and

WHEREAS the Montana Department of Revenue is required to certify to the Town Council the value of a mill in the Town; and

WHEREAS, the Montana Department of Revenue has provided the Town Council with a certified value of a mill in the Town; and

WHEREAS, with the certified millage for the Town, it is possible to establish the precise number of mills which must be levied to fund the final Town budget; and

WHEREAS the value of a mill Town-wide is $952.88; and

WHEREAS, money, other than payments from agency funds, may not be drawn from the treasury of the Town and an obligation for the expenditure of money may not be incurred, except pursuant to an appropriation.

NOW THEREFORE BE IT RESOLVED that the final Town budget as set out in the attachments be hereby adopted as the final budget subject to conditions set forth below.

FURTHER BE IT RESOLVED by this Town Council that the levies be fixed and adopted for the fiscal year ending June 30, 2027, based on the value of a mill of $952.88, Town-wide.

BE IT FURTHER RESOLVED pursuant to Municipal Budget Law contained in Title 7, Chapter 6, Part 40, that the Town Council here by delegates appropriation authority to the Mayor of the Town of Valier for expenditure of funds from any or all of the following:

a. debt service funds;
b. enterprise funds;
c. internal services funds;
d. trust funds;
e. federal, state, and private grants accepted and approved by the governing body;
f. special assessments; and
g. donations

WHEREAS, pursuant to 7-6-4012, MCA, the Town Council, may authorize adjustments to appropriations funded by fees throughout the budget period in the Street Lights, Water, and Sewer funds.

BE IT FURTHER RESOLVED that a copy of this Resolution be sent to the Pondera County Treasurer, Pondera County Clerk & Recorder, and the Department of Administration, and that the proper taxing authorities are hereby requested to levy and collect a total of 126.41 mills, of which 107.29 are non voted mills and 19.12 are permissive mills for group benefits in accordance with 15-10-420(8)(a)(VI) , hereby determined to be necessary for the operation of the Town of Valier, Montana, for the fiscal year 2026-2027.

INTRODUCED, PASSED AND ADOPTED at the regular meeting of the Town Council of the Town of Valier, Valier, Montana, on the 14th day of October 2026, effective July 1, 2026.

AYES: 3

NAYS: 0

ABSENT: 1

APPROVED by the Town Council of the Town of Valier and approved by the Mayor of the Town of Valier on this 14th day of October 2026.

Glenn Wunderlich

MAYOR, GLENN WUNDERLICH

ATTEST:

Stephanie Sullivan

CLERK/TREASURER, STEPHANIE SULLIVAN

**Valier Public Library**
**Resolution**
**September 4, 2026**

**A resolution to adopt a budget for the Valier Public Library for the fiscal year 2026-2027.**

**Whereas,** pursuant to MCA Section 7-6-4021 the Valier Library Board held a hearing on the proposed preliminary budget on July 16, 2025 as required by law; and

**Whereas,** pursuant to MCA section 7-6-4021 the Valier Library Board held a hearing on the budget to include, 142,068.00 awarded by Pondera County.

**Whereas,** pursuant to MCA section 7-6-4021 the Valier Library had finalized its fiscal year budget on July 16th, 2026; and

**Now therefore be it resolved** by the Valier Library Board

The effective date of this resolution is September 4, 2026
**PASSED AND ADOPTED** this day, September 4, 2026

ATTEST:

Library Director

APPROVED:

Board Chair

MONTANA
DEPARTMENT OF
REVENUE

# 2026 Certified Taxable Valuation Information

(15-10-202, MCA)
**Pondera County**
CITY OF VALIER

MONTANA
Form AB-72T
Rev. 6-26

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

| | | |
|---|---|---|
| 1. | 2026 Total Market Value[1] | $ 70,489,709 |
| 2. | 2026 Total Taxable Value[2] | $ 952,885 |
| 3. | 2026 Taxable Value of Newly Taxable Property | $ 7,143 |
| 3A. | Class 4 Newly Taxable | $ 6,041 |
| 3B. | All Other Classes Newly Taxable | $ 1,103 |
| 3C. | Abated Property Newly Taxable | $ - |
| 4. | 2026 Taxable Value less Incremental Taxable Value[3] | $ 952,885 |
| 5. | 2026 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2) | $ - |
| 6. | TIF Districts <No applicable TIF data.> | |

Preparer Carol Neal Date 8/5/2026

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

---

**For Information Purposes Only**

2026 taxable value of centrally assessed property having a market value of $1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

| | |
|---|---|
| I. Value Included in "newly taxable" property | $ - |
| II. Total value exclusive of "newly taxable" property | $ - |

**Note**

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 9/3/2026,or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the departmentby the second Monday in September, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

# Determination of Permissive Levy for Group Benefits

## Section 15-10-420(9), MCA

## FYE June 30, 20XX

## Entity Name: Town of Valier

| Step A: Input in Yellow Cells | | Fiscal Year | *Line 1*: BASE Year = Total *Actual* Annual Employer Contribution for Group Benefits in BASE Year<br><br>*Line #2*: BUDGET Year: Total Annual Employer Contribution For Group Benefits for *Eligible Workers Employed* on July 1st | Average Monthly Employer Contribution per Employee | Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st |
|---|---|---|---|---|---|
| (1) | BASE Year | 2025 | $21,916.74 | $365.28 | 5 |
| (2) | Budgeting For | 2027 | $40,132.00 | $668.87 | 5 |
| (3) | Increase from BASE Year (Decreases will be reported as zero) | | | $303.59 | 0 |

| Step B: | | Fiscal Year | 2027 |
|---|---|---|---|
| | | 2027 | Certified Taxable Valuation |
| (4) | Taxable Value less Incremental Taxable Value of General Fund | $952,885.00 | |

| Step C:<br><br>Calculation of:<br><br>(5) BASE Contribution<br>(6) Increase in Employer Contribution from BASE Year | (5) BASE Contribution | (6) Increase in Employer Contribution from BASE Year |
|---|---|---|
| | $21,916.74 | $18,215.26 |

| Step D: Must be deposited into Fund 2372 | | Fund #2372 Permissive Medical Levy | | | |
|---|---|---|---|---|---|
| Transition clause per L2009 SB 491, Section 4, has expired. | | Fiscal Year | Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420) | Value Per Mill | Fund 2372 Total Generated Tax Revenue |
| (7) | Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b) | 2027 | 19.12 | $952.89 | $18,215.26 |

# Town of Valier
## Taxable Valuation/Mill Levy
## Ten-Year History and Analysis

NOTE: The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA

If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.

Analyses contained in this report do not include voted or permissive levies. Voted and/or permissive mills levied in the current year are listed below.

| FISCAL YEAR | ENTITY-WIDE TAXABLE VALUATION | %INCREASE (DECREASE) FROM PREVIOUS YEAR | TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills) | CURRENT YEAR ACTUAL MILL LEVY | CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year) |
|---|---|---|---|---|---|
| | | | FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget-page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form. | FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form. | The Carry Forward in this column is not cumulative - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy. |
| 2017 - 2018 | 687,000 | | 114.62 | 114.62 | |
| 2018 - 2019 | 684,000 | -0.44% | 117.32 | 117.32 | |
| 2019 - 2020 | 702,000 | 2.63% | 116.55 | 116.55 | 0.00 |
| 2020 - 2021 | 707,227 | 0.74% | 118.63 | 118.63 | 0.00 |
| 2021 - 2022 | 734,059 | 3.79% | 117.37 | 117.37 | 0.00 |
| 2022 - 2023 | 729,000 | -0.69% | 119.28 | 119.28 | 0.00 |
| 2023 - 2024 | 946,000 | 29.77% | 96.79 | 96.79 | 0.00 |
| 2024 - 2025 | 938,444 | -0.80% | 100.52 | 100.52 | 0.00 |
| 2025 - 2026 | 707,083 | -24.65% | 139.68 | 139.68 | 0.00 |
| 2026 - 2027 | 952,885 | 34.76% | 107.29 | 107.29 | 0.00 |

### Enter Fund Name (example: County Road Fund)

| FISCAL YEAR | TAXABLE VALUATION | %INCREASE (DECREASE) FROM PREVIOUS YEAR | TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills) | CURRENT YEAR ACTUAL MILL LEVY | CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year) |
|---|---|---|---|---|---|
| 2017 - 2018 | | | | | |
| 2018 - 2019 | | #DIV/0! | | | |
| 2019 - 2020 | | #DIV/0! | | | 0.00 |
| 2020 - 2021 | | #DIV/0! | | | 0.00 |
| 2021 - 2022 | | #DIV/0! | | | 0.00 |
| 2022 - 2023 | | #DIV/0! | | | 0.00 |
| 2023 - 2024 | | #DIV/0! | | | 0.00 |
| 2024 - 2025 | | #DIV/0! | | | 0.00 |
| 2025 - 2026 | | #DIV/0! | | | 0.00 |
| 2026 - 2027 | | #DIV/0! | | | 0.00 |

### Voted/Permissive mills levied in the current fiscal year:

| Description | Number of Mills levied |
|---|---|
| Permissive mills for health ins. | 19.12 |

# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund,

FYE June 30, 2027

| Reference Line | | Enter amounts in yellow cells | Auto-Calculation (If completing manually enter amounts as instructed) |
|---|---|---|---|
| (1) | Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17) | $ 98,765 | $ 98,765 |
| (2) | Add: Current year inflation adjustment @ 2.97% | | $ 2,933 |
| (3) | Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative) | $ - | $ - |
| (4) = (1) + (2) + (3) | Adjusted ad valorem tax revenue | | $ 101,698 |
| | ENTERING TAXABLE VALUES | | |
| (5) | Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2 | $ 952,885 | $ 952.885 |
| (6) | Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue *Certified Taxable Valuation Information* form, line # 6 (enter as negative) | | $ - |
| (7) = (5) + (6) | Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) | | $ 952.885 |
| | Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, lines # 3A, #3B, #3C (enter as negative) | | |
| (8) | Reserve (Yes or No) | No | |
| (9) | Class 4 Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line # 3A (enter as negative) | $ (6,041) | $ (4.531) |
| (10) | All Other Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line #3B (enter as negative) | $ (1,103) | $ (0.441) |
| (11) | Abated Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line #3C (enter as negative) | | $ - |
| (12) | Total Newly Taxable Per Mill | | $ (4.972) |
| (13) | Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 5 (enter as negative) | | $ - |
| (14) = (7) + (12) + (13) | Adjusted Taxable value per mill | | $ 947.913 |
| -15 | CURRENT YEAR calculated mill levy | | $ 107.286 |
| (16) = (7) x (15) | CURRENT YEAR calculated ad valorem tax revenue | | $ 102,231 |
| | CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT | | |
| (17) | Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) | 0.00 | 0.00 |
| (18) =(15) + (17) | Total current year authorized mill levy, including Prior Years' carry forward mills | | 107.29 |
| (19) =(7) x (18) | Total current year authorized ad valorem tax revenue assessment | | $ 102,235 |
| | CURRENT YEAR ACTUALLY LEVIED/ASSESSED | | |
| (20) | Enter number of mills actually levied in current year. This number should match either:<br>- The total non-voted mills, or<br>- A voted mill that was converted in FY2026 to the 15-10-420 formula.<br><br>Indicate the name of the voted mill in the title of this form. The mills will include the number of carry forward mills actually imposed per the final approved current year budget document. Do Not include permissive mills imposed in the current year. | 107.29 | 107.29 |
| (21) =(7) x (20) | Total ad valorem tax revenue actually assessed in current year | | $ 102,235 |
| | RECAPITULATION OF ACTUAL: | | |
| (22) '= (21) - (23)- (24) | Ad valorem tax revenue actually assessed | | $ 101,702 |
| (23) | Ad valorem tax revenue actually assessed for newly taxable property | | $ 533 |
| (24) | Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds) | | $ - |
| (25) =(22) + (23) + (24) | Total ad valorem tax revenue actually assessed in current year | | $ 102,235 |
| (26) | Ad valorem tax revenue for large taxpayer reserve account | | $ - |
| (27) =(18) - (20) | Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.) | | 0.00 |

# A. General Fund

**Fund #1000**

**Revenue by Source**

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

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2026 - 2027
For Funds 1000 - 1000



1000 GENERAL

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| 310000 TAXES | | | |
| 312000 Penalties & Interest | | 288 | 300 |
| 314140 Local Option Taxes | | 14,804 | 14,800 |
| | Group: | 15,092 | 15,100 |
| 320000 LICENSE/PERMITS | | | |
| 322012 Beer Licenses | | 500 | 500 |
| 322020 Business License | | 1,730 | 1,700 |
| 323010 Permission To Build | | 775 | 780 |
| 323030 Dog License | | 798 | 780 |
| | Group: | 3,803 | 3,760 |
| 330000 INTERGOVERNMENTAL REVENUES | | | |
| 335230 State Entitlement Share | | 79,846 | 66,127 |
| 338000 Fire Utility Rural Fire Contribution | | 46 | 300 |
| | Group: | 79,892 | 66,427 |
| 340000 CHARGES FOR SERVICES | | | |
| 343020 | | 262 | 0 |
| 346010 Civic Center Use Fee | | 4,300 | 4,400 |
| 346040 Recreation Area Camp Fees | | 38,918 | 35,000 |
| | Group: | 43,480 | 39,400 |
| 360000 MISCELLANEOUS REVENUES | | | |
| 360000 MISCELLANEOUS REVENUES | | 50 | 0 |
| 362100 Miscellaneous | | 2,884 | 0 |
| | Group: | 2,934 | 0 |
| 370000 INVESTMENTS | | | |
| 371000 STIP Interest | | 1,562 | 1,500 |
| | Group: | 1,562 | 1,500 |
| 380000 OTHER FINANCING SOURCES | | | |
| 380000 OTHER FINANCING SOURCES | | 409 | 0 |
| 386000 | | 44,390 | 0 |
| | Group: | 44,799 | 0 |
| | Fund: | 191,562 | 126,187 |
| | Grand Total: | 191,562 | 126,187 |

TOWN OF VALIER
Expenditure by Activity and Object
For the Year: 2026 - 2027



1000 GENERAL

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 410000 GENERAL GOVERNMENT | | | | | | | | | | |
| 410100 Council | | | | | | | | | | |
| 410100 Council | Budget: | | 11,491 | | | 10,775 | 865 | | | 11,640 |
| | Actual: | | | 10,454 | | 10,454 | | | | |
| Subtotal: | Budget: | | 11,491 | | | 10,775 | 865 | | | 11,640 |
| | Actual: | | | 10,454 | | 10,454 | | | | |
| 410300 Judicial Services | | | | | | | | | | |
| 410300 Judicial Services | Budget: | | 300 | | | | 300 | | | 300 |
| | Actual: | | | 300 | | | 300 | | | |
| Subtotal: | Budget: | | 300 | | | | 300 | | | 300 |
| | Actual: | | | 300 | | | 300 | | | |
| 410400 Mayor | | | | | | | | | | |
| 410400 Mayor | Budget: | | 7,000 | | | 6,610 | 500 | | | 7,110 |
| | Actual: | | | 6,544 | | 6,544 | | | | |
| Subtotal: | Budget: | | 7,000 | | | 6,610 | 500 | | | 7,110 |
| | Actual: | | | 6,544 | | 6,544 | | | | |
| 410500 Financial Services | | | | | | | | | | |
| 410500 Financial Services | Budget: | | 14,027 | | | | 15,237 | | | 15,237 |
| | Actual: | | | 17,568 | | | 17,568 | | | |
| 410510 Financial Administration | Budget: | | 11,754 | | | 11,775 | | | | 11,775 |
| | Actual: | | | 9,489 | | 9,488 | | | | |
| 410532 Independent Audits | Budget: | | 20,800 | | | | 21,000 | | | 21,000 |
| | Actual: | | | 24,220 | | | 24,220 | | | |
| Subtotal: | Budget: | | 46,581 | | | 11,775 | 36,237 | | | 48,012 |
| | Actual: | | | 51,277 | | 9,488 | 41,788 | | | |
| 410600 | | | | | | | | | | |
| 410640 General Elections | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| 411000 | | | | | | | | | | |
| 411030 Planning & Research | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| 411100 Legal Services | | | | | | | | | | |
| 411100 Legal Services | Budget: | | 1,000 | | | | 1,000 | | | 1,000 |
| | Actual: | | | 794 | | | 794 | | | |
| Subtotal: | Budget: | | 1,000 | | | | 1,000 | | | 1,000 |
| | Actual: | | | 794 | | | 794 | | | |
| 411200 | | | | | | | | | | |
| 411230 Maintenance Service | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |

1000 GENERAL

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| Subtotal: | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | | 66,372 | | | 29,160 | 38,902 | | | 68,062 |
| | Actual: | | | 69,369 | | 26,487 | 42,882 | | | |
| 420000 PUBLIC SAFETY | | | | | | | | | | |
| 420100 Law Enforcement | | | | | | | | | | |
| 420100 Law Enforcement | Budget: | | 72,166 | | | | 75,052 | | | 75,052 |
| | Actual: | | | 72,166 | | | 72,166 | | | |
| Subtotal: | Budget: | | 72,166 | | | | 75,052 | | | 75,052 |
| | Actual: | | | 72,166 | | | 72,166 | | | |
| 420400 Fire Protection | | | | | | | | | | |
| 420400 Fire Protection | Budget: | | 6,642 | | | 872 | 5,924 | | | 6,796 |
| | Actual: | | | 6,567 | | 796 | 5,770 | | | |
| 420420 Fire Protection-Facilities | Budget: | | 1,800 | | | | 1,800 | | | 1,800 |
| | Actual: | | | 1,142 | | | 1,142 | | | |
| 420440 Fire Prevention | Budget: | | 3,700 | | | | 3,500 | | | 3,500 |
| | Actual: | | | 134 | | | 134 | | | |
| Subtotal: | Budget: | | 12,142 | | | 872 | 11,224 | | | 12,096 |
| | Actual: | | | 7,843 | | 796 | 7,046 | | | |
| Group: | Budget: | | 84,308 | | | 872 | 86,276 | | | 87,148 |
| | Actual: | | | 80,009 | | 796 | 79,212 | | | |
| 430000 PUBLIC WORKS | | | | | | | | | | |
| 430200 | | | | | | | | | | |
| 430210 Streets | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| 430240 Road & Street Maint. | Budget: | | 7,560 | | | | 6,460 | | | 6,460 |
| | Actual: | | | 4,330 | | | 4,330 | | | |
| 430247 Other Maintenance | Budget: | | 0 | | | | 7,500 | | | 7,500 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | | 7,560 | | | | 13,960 | | | 13,960 |
| | Actual: | | | 4,330 | | | 4,330 | | | |
| Group: | Budget: | | 7,560 | | | | 13,960 | | | 13,960 |
| | Actual: | | | 4,330 | | | 4,330 | | | |
| 460000 CULTURES AND RECREATION | | | | | | | | | | |
| 460400 | | | | | | | | | | |
| 460431 Park Administration | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| 460433 Park Areas | Budget: | | 6,110 | | | | 4,422 | | | 4,422 |
| | Actual: | | | 1,954 | | | 1,954 | | | |
| 460437 Forestry & Nursery | Budget: | | 900 | | | | 900 | | | 900 |
| | Actual: | | | | | | | | | |
| 460438 Recreation Area | Budget: | | 37,570 | | | | 37,230 | | | 37,230 |
| | Actual: | | | 38,138 | | | 38,138 | | | |
| 460464 Civic Center Facilities | Budget: | | 10,400 | | | | 31,500 | | | 31,500 |
| | Actual: | | | 14,385 | | | 14,385 | | | |

1000 GENERAL

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| Subtotal: | Budget: | _____ | 54,980 | | _____ | | 74,052 | | | 74,052 |
| | Actual: | | | 54,477 | | | 54,477 | | | |
| Group: | Budget: | _____ | 54,980 | | _____ | | 74,052 | | | 74,052 |
| | Actual: | | | 54,477 | | | 54,477 | | | |
| 470000 HOUSING/COMMUNITY DEVELOPMENT | | | | | | | | | | |
| 470400 | | | | | | | | | | |
| 470410 Administrative | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| 520000 OTHER FINANCING USES | | | | | | | | | | |
| 521000 Transfer Out | | | | | | | | | | |
| 521000 Transfer Out | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Fund: | Budget: | _____ | 213,220 | | _____ | 30,032 | 213,190 | | | 243,222 |
| | Actual: | | | 208,185 | | 27,284 | 180,901 | | | |
| Grand Total: | Budget: | _____ | 213,220 | | _____ | 30,032 | 213,190 | | | 243,222 |
| | Actual: | | | 208,185 | | 27,284 | 180,901 | | | |

# B. Special Revenue Funds

2000

Revenue by Source

Expenditures Summary by
Function, Activity and Object

TOWN OF VALIER
Summary of Appropriations by Fund and Object
For the Year: 2026 - 2027
For Funds 2000 - 2999



| Fund | FTE | Personal Services | Operating & Maintenance | Capital Outlay | Transfers | Total |
|---|---|---|---|---|---|---|
| 2220 LIBRARY | | 102,585 | 42,214 | 2,000 | | 146,799 |
| 2371 Permissive Levy - Health Ins | | | | | 18,219 | 18,219 |
| 2480 STREET LIGHT | | | 31,800 | | | 31,800 |
| 2700 BASEBALL FIELD TRUST | | | 1,787 | | | 1,787 |
| 2710 PLAYGROUND EQUIPMENT TRUST | | | 772 | | | 772 |
| 2820 GAS TAX | | 51,170 | 81,190 | | | 132,360 |
| 2991 ARPA | | | | 33,666 | | 33,666 |
| Total: | | 153,755 | 157,763 | 35,666 | 18,219 | 365,403 |

SRI

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2026 - 2027
For Funds 2000 - 2999



2220 LIBRARY

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| 340000 CHARGES FOR SERVICES | | | |
| 346070 Fax/Copies | | 356 | 400 |
| | Group: | 356 | 400 |
| 360000 MISCELLANEOUS REVENUES | | | |
| 362100 Miscellaneous | | 501 | 0 |
| 362200 Pathfinder | | | 2,914 |
| 365010 Contributions & Donations & Grants | | 85,611 | 142,068 |
| | Group: | 86,112 | 144,982 |
| | Fund: | 86,468 | 145,382 |

TOWN OF VALIER
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027



| Account | Actuals 22-23 | 23-24 | 24-25 | 25-26 | Current Budget 25-26 | % Rec. 25-26 | Prelim. Budget 26-27 | Budget Change 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|---|---|---|---|---|---|---|---|---|---|---|
| 2371 Permissive Levy - Health Ins | | | | | | | | | | |
| 310000 TAXES | | | | | | | | | | |
| 311010 Real Property Taxes | | | | | 2,298 | 0% | 18,219 | _____ | 18,219 | 792% |
| Group: | | | | | 2,298 | 0% | 18,219 | 0 | 18,219 | 792% |
| Fund: | | | | | 2,298 | 0% | 18,219 | 0 | 18,219 | 792% |
| Grand Total: | | | | | 2,298 | | 18,219 | 0 | 18,219 | |

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2026 - 2027
For Funds 2000 - 2999



2480 STREET LIGHT

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| 310000 TAXES | | | |
| 312000 Penalties & Interest | | 351 | 500 |
| | Group: | 351 | 500 |
| 360000 MISCELLANEOUS REVENUES | | | |
| 363010 SID Light Tax | | 30,214 | 30,000 |
| | Group: | 30,214 | 30,000 |
| | Fund: | 30,565 | 30,500 |

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2026 - 2027
For Funds 2000 - 2999



2820 GAS TAX

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| 330000 INTERGOVERNMENTAL REVENUES | | | |
| 335040 Gasoline Tax Apportionment | | 61,956 | 62,103 |
| | Group: | 61,956 | 62,103 |
| 370000 INVESTMENTS | | | |
| 371000 STIP Interest | | 521 | 525 |
| | Group: | 521 | 525 |
| | Fund: | 62,477 | 62,628 |
| | Grand Total: | 179,510 | 238,510 |

SR5

2220 LIBRARY

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 460000 CULTURES AND RECREATION | | | | | | | | | | |
| 460100 Library Services | | | | | | | | | | |
| 460110 Library Wages | Budget: | | 70,179 | | | 102,585 | | | | 102,585 |
| | Actual: | | | 67,628 | | 67,627 | | | | |
| 460120 Library Facilities | Budget: | | 29,707 | | | | 20,600 | | 2,000 | 22,600 |
| | Actual: | | | 13,905 | | | 13,905 | | | |
| 460125 Library Training | Budget: | | 5,686 | | | | 3,250 | | | 3,250 |
| | Actual: | | | 5,314 | | | 5,314 | | | |
| 460130 Library Circulation | Budget: | | 16,235 | | | | 15,044 | | | 15,044 |
| | Actual: | | | 12,785 | | | 12,785 | | | |
| 460150 Library Technical Services | Budget: | | 11,200 | | | | 1,500 | | | 1,500 |
| | Actual: | | | 9,445 | | | 9,445 | | | |
| 460160 Programming | Budget: | | 10,550 | | | | 1,820 | | | 1,820 |
| | Actual: | | | 5,742 | | | 5,742 | | | |
| Subtotal: | Budget: | | 143,557 | | | 102,585 | 42,214 | | 2,000 | 146,799 |
| | Actual: | | | 114,819 | | 67,627 | 47,191 | | | |
| 460200 | | | | | | | | | | |
| 460220 Supplies- School Dist #18 | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| 460230 Supplies School Dist #18 | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | | 0 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | | 143,557 | | | 102,585 | 42,214 | | 2,000 | 146,799 |
| | Actual: | | | 114,819 | | 67,627 | 47,191 | | | |
| 520000 OTHER FINANCING USES | | | | | | | | | | |
| 521000 Transfer Out | | | | | | | | | | |
| 521000 Transfer Out | Budget: | | 65,321 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | | 65,321 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | | 65,321 | | | | | | | 0 |
| | Actual: | | | | | | | | | |
| Fund: | Budget: | | 208,878 | | | 102,585 | 42,214 | | 2,000 | 146,799 |
| | Actual: | | | 114,819 | | 67,627 | 47,191 | | | |

2371 Permissive Levy - Health Ins

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 520000 OTHER FINANCING USES | | | | | | | | | | |
| 521000 Transfer Out | | | | | | | | | | |
| 521000 Transfer Out | Budget: | _____ | 2,298 | | _____ | | 18,219 | | | 18,219 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | _____ | 2,298 | | _____ | | 18,219 | | | 18,219 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | _____ | 2,298 | | _____ | | 18,219 | | | 18,219 |
| | Actual: | | | | | | | | | |
| Fund: | Budget: | _____ | 2,298 | | _____ | | 18,219 | | | 18,219 |
| | Actual: | | | | | | | | | |

2480 STREET LIGHT

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 430000 PUBLIC WORKS | | | | | | | | | | |
| 430200 | | | | | | | | | | |
| 430263 Light District Assessments | Budget: | _____ | 26,800 | | _____ | | 31,800 | | | 31,800 |
| | Actual: | | | 32,687 | | | 32,687 | | | |
| Subtotal: | Budget: | _____ | 26,800 | | _____ | | 31,800 | | | 31,800 |
| | Actual: | | | 32,687 | | | 32,687 | | | |
| Group: | Budget: | _____ | 26,800 | | _____ | | 31,800 | | | 31,800 |
| | Actual: | | | 32,687 | | | 32,687 | | | |
| Fund: | Budget: | _____ | 26,800 | | _____ | | 31,800 | | | 31,800 |
| | Actual: | | | 32,687 | | | 32,687 | | | |

2700 BASEBALL FIELD TRUST

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 460000 CULTURES AND RECREATION | | | | | | | | | | |
| 460400 | | | | | | | | | | |
| 460449 Baseball Field | Budget: | _____ | 2,357 | | _____ | | 1,787 | | | 1,787 |
| | Actual: | | | 571 | | | 571 | | | |
| Subtotal: | Budget: | _____ | 2,357 | | _____ | | 1,787 | | | 1,787 |
| | Actual: | | | 571 | | | 571 | | | |
| Group: | Budget: | _____ | 2,357 | | _____ | | 1,787 | | | 1,787 |
| | Actual: | | | 571 | | | 571 | | | |
| Fund: | Budget: | _____ | 2,357 | | _____ | | 1,787 | | | 1,787 |
| | Actual: | | | 571 | | | 571 | | | |

TOWN OF VALIER
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027



2710 PLAYGROUND EQUIPMENT TRUST

| Account | Object | Actuals 22-23 | Actuals 23-24 | Actuals 24-25 | Actuals 25-26 | Current Budget 25-26 | % Exp. 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 460444 | Playgrounds | | | | | | | | | | |
| | 220 Supplies | | | | | 772 | 0% | 772 | | 772 | 100% |
| | Account: | | | | | 772 | 0% | 772 | 0 | 772 | 100% |
| | Fund: | | | | | 772 | 0% | 772 | 0 | 772 | 100% |
| | Grand Total: | | | | | 772 | | 772 | 0 | 772 | |

SR10

2820 GAS TAX

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 430000 PUBLIC WORKS | | | | | | | | | | |
| 430100 Administration | | | | | | | | | | |
| 430100 Administration | Budget: | _____ | 51,856 | | _____ | 51,170 | 1,190 | | | 52,360 |
| | Actual: | | | 37,765 | | 37,765 | | | | |
| Subtotal: | Budget: | _____ | 51,856 | | _____ | 51,170 | 1,190 | | | 52,360 |
| | Actual: | | | 37,765 | | 37,765 | | | | |
| 430200 | | | | | | | | | | |
| 430240 Road & Street Maint. | Budget: | _____ | 85,000 | | _____ | | 80,000 | | | 80,000 |
| | Actual: | | | 42,967 | | | 42,967 | | | |
| 430247 Other Maintenance | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| 430251 Ice & Snow Removal | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | _____ | 85,000 | | _____ | | 80,000 | | | 80,000 |
| | Actual: | | | 42,967 | | | 42,967 | | | |
| Group: | Budget: | _____ | 136,856 | | _____ | 51,170 | 81,190 | | | 132,360 |
| | Actual: | | | 80,732 | | 37,765 | 42,967 | | | |
| Fund: | Budget: | _____ | 136,856 | | _____ | 51,170 | 81,190 | | | 132,360 |
| | Actual: | | | 80,732 | | 37,765 | 42,967 | | | |

2991 ARPA

| Account | | Prev FTE | Previous Budget | Previous Actual | FTE | (100) Personal Services | (200-800) Operating & Maintenance | (600-699) P&I | (900) Capital Outlay | Final Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 410000 GENERAL GOVERNMENT | | | | | | | | | | |
| 410000 GENERAL GOVERNMENT | | | | | | | | | | |
| 410000 GENERAL GOVERNMENT | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| 411000 | | | | | | | | | | |
| 411030 Planning & Research | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | _____ | 0 | | _____ | | | | | 0 |
| | Actual: | | | | | | | | | |
| 430000 PUBLIC WORKS | | | | | | | | | | |
| 430600 Depreciation Expense | | | | | | | | | | |
| 430610 Administration | Budget: | _____ | 49,514 | | _____ | | | | 33,666 | 33,666 |
| | Actual: | | | | | | | | | |
| Subtotal: | Budget: | _____ | 49,514 | | _____ | | | | 33,666 | 33,666 |
| | Actual: | | | | | | | | | |
| Group: | Budget: | _____ | 49,514 | | _____ | | | | 33,666 | 33,666 |
| | Actual: | | | | | | | | | |
| Fund: | Budget: | _____ | 49,514 | | _____ | | | | 33,666 | 33,666 |
| | Actual: | | | | | | | | | |
| Grand Total: | Budget: | _____ | 426,703 | | _____ | 153,755 | 175,210 | | 35,666 | 364,631 |
| | Actual: | | | 228,809 | | 105,393 | 123,416 | | | |

SR12

# E. Enterprise Funds

## 5000

TOWN OF VALIER
Fund Budget Summary
For the Year: 2026 - 2027



5210 WATER FUND

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| Revenues | | | |
| 310000 TAXES | | | |
| 312000 Penalties & Interest | | 59 | |
| | Group: | 59 | |
| 340000 CHARGES FOR SERVICES | | | |
| 343022 Service Charges By Month | | 202,679 | 202,000 |
| 343023 Pumphouse/Hydrants | | 8,353 | 8,400 |
| 343026 Service Installation Charge | | 7,522 | 7,500 |
| 343027 Service On/Off Fee | | 155 | 150 |
| 343028 Late Fees | | 1,879 | 1,880 |
| | Group: | 220,588 | 219,930 |
| 370000 INVESTMENTS | | | |
| 371000 STIP Interest | | 810 | 810 |
| 371010 CD Interest | | | 4,600 |
| | Group: | 810 | 5,410 |
| Total Revenues | | 221,457 | 225,340 |
| Expenses | | | |
| 430510 Administration | | | |
| 111 Full Time Employees | | 60,428 | 71,000 |
| 131 Health Insurance | | 23,521 | 25,000 |
| 141 Unemployment Ins. | | 151 | 150 |
| 142 Workers Comp | | 2,167 | 2,500 |
| 143 FICA | | 4,139 | 5,000 |
| 144 PERS | | 5,481 | 6,250 |
| | Account: | 95,887 | 109,900 |
| 430520 Water Facilities | | | |
| 220 Supplies | | 12,640 | 15,000 |
| 231 Gas | | 2,611 | 3,300 |
| 232 Diesel | | 472 | 1,000 |
| 310 Postage & Shipping | | 1,927 | 500 |
| 330 Fees, Permits & | | 5,594 | 5,000 |
| 340 Utilities - Gas, Electric & | | 22,431 | 23,000 |
| 350 Professional Services | | 1,030 | 1,100 |
| 360 Repair & Maintenance | | 13,211 | 20,000 |
| 361 Water System Testing | | 7,038 | 1,500 |
| 370 Travel | | 1,187 | 1,500 |
| 380 Training | | 529 | 1,000 |
| 510 Property & Liability | | 6,101 | 8,154 |
| | Account: | 74,771 | 81,054 |

EF1

TOWN OF VALIER
Fund Budget Summary
For the Year: 2026 - 2027



5210 WATER FUND

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| | Group: | 170,658 | 190,954 |
| 490510 USDA 902,000 Loan | | | |
| 610 Principal | | 16,202 | 18,260 |
| 620 Interest | | 21,506 | 22,876 |
| | Account: | 37,708 | 41,136 |
| | Group: | 37,708 | 41,136 |
| Total Expenses | | 208,366 | 232,090 |
| 510400 Non-Cash Expenses | | | |
| 830 Depreciation - Retained Earnings | | | |
| 840 Depreciation - Contributed Capital | | | |
| 239000 Compensated Absences | | | |
| Total Non-Cash Expenses | | | |
| Other Cash Uses | | | |
| 211000 Due to Other Funds | | | |
| Additions to Restricted Accounts | | | |
| 102210 Sinking/Interest | | | |
| 102240 Replacement/Depreciation | | | |
| 102230 Surplus | | | |
| 102220 Reserve | | | |
| Total Other Cash Uses | | | |
| Total Expenses and Other Cash Uses | | | |

EF2

5310 SEWER FUND

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| Revenues | | | |
| 310000 TAXES | | | |
| 312000 Penalties & Interest | | 81 | 200 |
| | Group: | 81 | 200 |
| 330000 INTERGOVERNMENTAL REVENUES | | | |
| 331993 ARPA GRANTS | | 2,082,829 | |
| 334120 Montana Coal Endowment Program | | | 12,500 |
| | Group: | 2,082,829 | 12,500 |
| 340000 CHARGES FOR SERVICES | | | |
| 343031 Service Charges by Month | | 225,522 | 230,000 |
| 343032 Service Installation Charge | | | 3,000 |
| | Group: | 225,522 | 233,000 |
| 370000 INVESTMENTS | | | |
| 371000 STIP Interest | | 7,818 | 7,820 |
| | Group: | 7,818 | 7,820 |
| Total Revenues | | 2,316,250 | 253,520 |
| Expenses | | | |
| 430610 Administration | | | |
| 111 Full Time Employees | | 64,942 | 76,000 |
| 131 Health Insurance | | 23,517 | 24,000 |
| 141 Unemployment Ins. | | 162 | 175 |
| 142 Workers Comp | | 2,427 | 2,900 |
| 143 FICA | | 4,484 | 5,300 |
| 144 PERS | | 5,890 | 6,500 |
| | Account: | 101,422 | 114,875 |
| 430620 Facilities | | | |
| 220 Supplies | | 18,753 | 15,000 |
| 223 Propane | | 912 | 1,000 |
| 230 Repair & Maintenance | | 16 | 500 |
| 231 Gas | | 2,886 | 2,000 |
| 232 Diesel | | 549 | 1,000 |
| 310 Postage & Shipping | | 1,399 | 1,500 |
| 330 Fees, Permits & | | 8,535 | 7,000 |
| 340 Utilities - Gas, Electric & | | 17,110 | 16,500 |
| 350 Professional Services | | 1,530 | 1,500 |
| 353 Montana Coal Endowment | | | 12,500 |
| 354 RRGL Grant | | 172,298 | |

TOWN OF VALIER
Fund Budget Summary
For the Year: 2026 - 2027



5310 SEWER FUND

| Account | | Previous Year Actual | Final Budget |
|---|---|---|---|
| 360 Repair & Maintenance | | 3,296 | 10,000 |
| 363 Wastewater System Testing | | 2,104 | 3,500 |
| 510 Property & Liability | | 5,817 | 8,492 |
| 950 Construction | | 1,979,870 | |
| | Account: | 2,215,075 | 80,492 |
| | Group: | 2,316,497 | 195,367 |
| 490502 SRF 449,000 Loan | | | |
| 610 Principal | | 38,000 | |
| 620 Interest | | 49 | |
| 630 Administration Fees | | 39 | |
| | Account: | 38,088 | |
| 490503 USDA Loan 775,000 | | | |
| 610 Principal | | 16,741 | 14,564 |
| 620 Interest | | 21,345 | 17,428 |
| | Account: | 38,086 | 31,992 |
| 490511 USDA LOAN $210,000.00 | | | |
| 610 Principal | | 307 | 3,975 |
| 620 Interest | | 302 | 3,942 |
| | Account: | 609 | 7,917 |
| 490512 USDA Loan $250,000.00 | | | |
| 610 Principal | | | 3,001 |
| 620 Interest | | | 10,090 |
| | Account: | | 13,091 |
| | Group: | 76,783 | 53,000 |
| Total Expenses | | 2,393,280 | 248,367 |

EF4

TOWN OF VALIER
Fund Budget Summary
For the Year: 2026 - 2027



5310 SEWER FUND

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

EFS

# ENTITY NAME - FY2027
## TAX LEVY REQUIREMENTS SCHEDULE
## NON-VOTED LEVIES
## PAGE 53

| Levy Name (Optional): | |
|---|---|

| | |
|---|---|
| Assessed/Market Valuation: | 70,489,709.00 |
| Taxable Valuation Less TIF Incremental Value: | 952,885.00 |
| (10) One Mill Yields: | 952.89 |

*Column (3) Total Requirements must equal Column (8) Total Resources

| | | | (1) | (2) = (8) - (1) | (3) = (1) + (2) | (4) | (5) | (6) = (9) X (10) | (7) = (5) + (6) | (8) = (4) + (7) | (9) = (6) ÷ (10) | | (11)=(4)-(1)+(7) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fund # | BARS Fund Name | Fund Name | Appropriations | Budgeted Cash Reserve | Total Requirements | Cash Available | Non-Tax Revenues | Property Tax Revenues | Total Revenues | Total Resources | Mill Levy | Mill Type | Estimated Ending Cash Balance |
| 1000 | General Fund | General Fund | 243,222.00 | 121,928.00 | 365,150.00 | 136,728.00 | 126,187.00 | 102,235.03 | 228,422.03 | 365,150.03 | 107.29 | Non-Voted | 121,928.03 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | TOTAL | 243222 | 121928 | 365150 | 136728 | 126187 | 102235 | 228422 | 365150 | 107.29 | | 121928 |

Balance check per fund:

| Total Requirements minus Total Resources: Should equal 0 | Budgeted Cash Reserve Limit Percentage - See Instructions for details |
|---|---|
| 0 | N/A |

June-2026-V27.1

| | | |
|---|---|---|
| Total Revenues compared to Total Appropriations: | -14,000 | *If negative, total appropriations exceed total revenue |
| Total Requirements compared to Total Resources: | 0 | *If not zero then budget is not balanced |

# ENTITY NAME - FY2027
## TAX LEVY REQUIREMENTS SCHEDULE
## VOTED/PERMISSIVE LEVY


| | |
|---|---|
| Levy Name (Optional): | |

| | |
|---|---|
| Assessed/Market Valuation: | |
| Taxable Valuation Less TIF Incremental Value: | 952,885.00 |
| (10) One Mill Yields: | 952.89 |

*Column (3) Total Requirements must equal Column (8) Total Resources

| | | | (1) | (2) = (8) - (1) | (3) = (1) + (2) | (4) | (5) | (6) = (9) X (10) | (7) = (5) + (6) | (8) = (4) + (7) | (9) = (8) ÷ (10) | | | | (11)+(4)-(3)+(7) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fund # | BARS Fund Name | Fund Name | Appropriations | Budgeted Cash Reserve | Total Requirements | Cash Available | Non-Tax Revenues | Property Tax Revenues | Total Revenues | Total Resources | Mill Levy | Mill Type | Sunset Year | Years Remaining | Estimated Ending Cash Balance |
| 2371 | Employer Contribution Group Health | | 18,219.16 | 0.00 | 18,219.16 | 0.00 | | 18,219.16 | 18,219.16 | 18,219.16 | 19.12 | Permissive | | | 0.00 |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | TOTAL | 18219 | 0 | 18219 | 0 | 0 | 18219 | 18219 | 18219 | 19.12 | | | | 0 |

Balance check per fund:

| | |
|---|---|
| Total Requirements minus Total Resources, Should equal 0 | Budgeted Cash Reserve Limit Percentage - See Instructions for details |
| - | % |

June 2026-V27.1

*Total Revenues compared to Total Appropriations: 0

Total Requirements compared to Total Resources: 0

# Town of Valier - FY2027
## TAX LEVY REQUIREMENTS SCHEDULE
## NON-LEVIED FUNDS - SUMMARY SCHEDULE
## Page 55

| Fund # | BARS Fund Name | Fund Name | (1) Appropriations | (2) = (6) - (1) Budgeted Cash Reserve | (3) = (1) + (2) Total Requirements | (4) Cash Available | (5) Non-Tax Revenues | (6) = (4)+(5) Total Resources | (7)=(4)-(1)+(5) Estimated Ending Cash Balance | Balance check per fund: |
|---|---|---|---|---|---|---|---|---|---|---|
| 2220 | Library | Library Fund | 146,799.00 | 117,713.33 | 264,512.33 | 119,130.33 | 145,382.00 | 264,512.33 | 117,713.33 | 0 |
| 2480 | S.I.D. Light Maintenance | Strret lights Fund | 31,800.00 | 27,037.52 | 58,837.52 | 28,337.52 | 30,500.00 | 58,837.52 | 27,037.52 | 0 |
| 2820 | Gas Apportionment Tax | Gas Tax Fund | 132,360.00 | 82,580.00 | 214,940.00 | 152,312.00 | 62,628.00 | 214,940.00 | 82,580.00 | 0 |
| 2700 | Trusts Benefiting Entity | Basebal Trustl fund | 1,787.00 | 0.00 | 1,787.00 | 1,787.00 | 0.00 | 1,787.00 | 0.00 | 0 |
| 2710 | Trusts Benefiting Entity | Playground Eq fund | 772.00 | 0.00 | 772.00 | 772.00 | 0.00 | 772.00 | 0.00 | 0 |
| 5210 | Water | Water Fund | 232,090.00 | 127,945.00 | 360,035.00 | 134,695.00 | 225,340.00 | 360,035.00 | 127,945.00 | 0 |
| 5310 | Sewer | Sewer Fund | 248,367.00 | 222,306.39 | 470,673.39 | 217,153.39 | 253,520.00 | 470,673.39 | 222,306.39 | 0 |
| 2991 | CARES/COVID-19/ARPA/Stimulus | ARPA Fund | 33,666.32 | 0.00 | 33,666.32 | 33,666.32 | 0.00 | 33,666.32 | 0.00 | 0 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | TOTAL | 827641 | 577582 | 1405224 | 687854 | 717370 | 1405224 | 577,582 | |

June-2026-V27.1

*Total Revenues compared to Total Appropriations: -110,271 *if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources 0 *if other than zero budget is not balanced

TOWN OF VALIER
Tax Levy Requirements Schedule Non-Voted
For the Year: 2026 - 2027



1 Mill Yield: (10) 952.88
Road 1 Mill Yield: (10) 0.00

| Fund | (1) Budget | (2) (8)-(1) Reserve | (3) (1) + (2) **Total** Required | (4) **Cash** Available | (5) **Non-Tax** Revenues | (6) (9)*(10) **Property Tax** Revenues | (7) (5) + (6) **Total** Revenues | (8) (4) + (7) **Total** Resources | (9) **Mill** Levy | (11) (4) - (1)+ (7) **Est. Ending** Cash Bal. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1000 GENERAL | 243,222 | 121,928 | 365,150 | 136,729 | 126,187 | 102,234 | 228,421 | 365,150 | 107.2900 | 121,928 |
| Totals | 243,222 | 121,928 | 365,150 | 136,729 | 126,187 | 102,234 | 228,421 | 365,150 | 107.2900 | 121,928 |

TOWN OF VALIER
Tax Levy Requirements Schedule Voted
For the Year: 2026 - 2027



1 Mill Yield: (10) 952.88
Road 1 Mill Yield: (10) 0.00

| Fund | (1) Budget | (2) (8)-(1) Reserve | (3) (1) + (2) **Total** Required | (4) **Cash** Available | (5) **Non-Tax** Revenues | (6) (9)*(10) **Property Tax** Revenues | (7) (5) + (6) **Total** Revenues | (8) (4) + (7) **Total** Resources | (9) **Mill** Levy | (11) (4) - (1)+ (7) **Est. Ending** Cash Bal. |
|---|---|---|---|---|---|---|---|---|---|---|
| 2371 | 18,219 | 0 | 18,219 | 0 | 0 | 18,219 | 18,219 | 18,219 | 19.1200 | 0 |
| Permissive Levy - Heal | | | | | | | | | | |
| Totals | 18,219 | 0 | 18,219 | 0 | 0 | 18,219 | 18,219 | 18,219 | 19.1200 | 0 |

TOWN OF VALIER
Non-Levied Funds - Summary Schedule
For the Year: 2026 - 2027



| Fund | (1) Budget | (2) Reserve | (3) (1) + (2) Total Required | (4) Cash Available | (5) Non-Tax Revenues | (6) (4) + (5) Total Resources |
|---|---|---|---|---|---|---|
| 2220 LIBRARY | 146,799 | 117,713 | 264,512 | 119,130 | 145,382 | 264,512 |
| 2480 STREET LIGHT | 31,800 | 27,038 | 58,838 | 28,338 | 30,500 | 58,838 |
| 2700 BASEBALL FIELD TRUST | 1,787 | 0 | 1,787 | 1,787 | 0 | 1,787 |
| 2820 GAS TAX | 132,360 | 82,580 | 214,940 | 152,312 | 62,628 | 214,940 |
| 2991 ARPA | 33,666 | 0 | 33,666 | 33,666 | 0 | 33,666 |
| 4001 Library Deprication Reserve | 0 | 65,321 | 65,321 | 65,321 | 0 | 65,321 |
| 5210 WATER FUND | 232,090 | 127,945 | 360,035 | 134,695 | 225,340 | 360,035 |
| 5310 SEWER FUND | 248,367 | 250,517 | 498,884 | 245,364 | 253,520 | 498,884 |
| Totals | 826,869 | 671,114 | 1,497,983 | 780,613 | 717,370 | 1,497,983 |