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, 2026

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
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2026, was prepared according to law and adopted by the governing body of Town of Valier , on September 8, 2025; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed ______________________ Date 9-8-2025

Printed Name Glenn Wunderlich Title Mayor

AND

Signed ______________________ Date 9-8-2025

Printed Name Steve Nelson Title Council President

RESOLUTION #211

RESOLUTION FOR ADOPTING A BUDGET FOR THE TOWN OF VALIER
FISCAL YEAR Ending June 30, 2026

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, 2026, 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, 2026, (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 $707.08; 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, 2026, based on the value of a mill of $707.08, 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

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 142.93 mills, of which 139.68 are non voted mills and 3.25 are permissive mills for group benefits in accordance with 15-10-420(9)(a)(VI) , hereby determined to be necessary for the operation of the Town of Valier, Montana, for the fiscal year 2025-2026.

INTRODUCED, PASSED AND ADOPTED at the regular meeting of the Town Council of the Town of Valier, Valier, Montana, on the 8th day of September 2025, effective July 1, 2025.

AYES: 4

NAYS: 0

ABSENT: 0

APPROVED by the Town Council of the Town of Valier and approved by the Mayor of the Town of Valier this 8th day of September 2025.

Glenn Wunderlich

MAYOR, GLENN WUNDERLICH

ATTEST: Stephanie Sullivan

CLERK/TREASURER, STEPHANIE SULLIVAN

Valier Public Library
Resolution
September 8, 2025

A resolution to adopt a budget for the Valier Public Library for the fiscal year 2025-2026.

Whereas, pursuant to MCA section 7-6-4021 the Valier Public 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 Public Library Board held a hearing on the budget to include, $128,645 awarded by Pondera County.

Whereas, pursuant to MCA section 7-6-4030 the Valier Public Library has finalized its fiscal year 2026 budget on July 16, 2025; and,

Now therefore be it resolved by the Valier Public Library Board

1. That the board wishes to use money from its cash reserves, $65,321, to pay for additional expenses rather than ask for additional taxes from taxpayers.

The effective date of this resolution is September 8, 2025.

PASSED AND ADOPTED this day, September 8, 2025.

ATTEST: APROVED:

Library Director Board Chair

MONTANA DEPARTMENT OF REVENUE

MONTANA
Form AB-72T
Rev. 6-25

2025 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. 2025 Total Market Value[1]	$	70,569,267
2. 2025 Total Taxable Value[2]	$	707,083
3. 2025 Taxable Value of Newly Taxable Property	$	17,500
4. 2025 Taxable Value less Incremental Taxable Value[3]	$	707,083
5. 2025 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	-
6. 2025 Tax Loss from HB212	$	-

7. TIF Districts

Tax Increment District Name	Current Taxable Value[2]	Base Taxable Value	Incremental Value

Total Incremental Value $ -

Preparer Julie Wray Date 7/28/2025

[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

2025 taxable value of centrally assessed property having a market value of $1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

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

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, 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, 2026

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 *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	2026	$24,216.84	$403.61	5
(3)	Increase from BASE Year (Decreases will be reported as zero)			$38.34	0

Step B:		Fiscal Year	2026
		2026	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	$707,083.00	

Step C: Calculation of: (5) BASE Contribution (6) Increase in Employer Contribution from BASE Year	(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
	$21,916.74	$2,300.10

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)	2026	3.25	$707.08	$2,300.10

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or ______________ Fund

FYE June 30, 2026

Entity Name: Town of Valier

Preparer Notes:

(To print Preparer Notes highligh column and choose 'Print Selecti To print Levy Comp form choose 'Print Active Sheet')

t on links below o view ructions	Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
structions	(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	$ 94,332	$ 94,332
structions	(2)	Add: Current year inflation adjustment @ 2.11%		$ 1,990
structions	(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)	$ -	$ -
structions	(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue		$ 96,322
		ENTERING TAXABLE VALUES		
structions	(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 707,083	$ 707.083
structions	(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)	$ -	$ -
structions	(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ 707.083
structions	(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)	$ (17,500)	$ (17.500)
structions	(9)	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)		$ -
nstructions	(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ 689.583
nstructions	(11) =(4) / (10)	CURRENT YEAR calculated mill levy		139.68
nstructions	(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		$ 98,765
		CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
nstructions	(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
nstructions	(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		139.68
nstructions	(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		$ 98,765
		CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
nstructions	(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)	139.68	139.68
nstructions	(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ 98,765
		RECAPITULATION OF ACTUAL:		
nstructions	(18) '= (10) x (16)	Ad valorem tax revenue actually assessed		$ 96,321
Instructions	(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ 2,444
Instructions	(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
Instructions	(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ 98,765
nstructions	(22) =(14) - (16)	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

d 6/2021

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.
2016 - 2017	682,000	0.59%	111.28	111.28	
2017 - 2018	687,000	0.73%	114.62	114.62	
2018 - 2019	684,000	-0.44%	117.32	117.32	0.00
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	-99.92%	139.68	139.68	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)
2015 - 2016					
2016 - 2017		#DIV/0!			
2017 - 2018		#DIV/0!			0.00
2018 - 2019		#DIV/0!			0.00
2019 - 2020		#DIV/0!			0.00
2020 - 2021		#DIV/0!			0.00
2021 - 2022		#DIV/0!			0.00
2022 - 2023		#DIV/0!			0.00
2023 - 2024		#DIV/0!			0.00
2024 - 2025		#DIV/0!			0.00
2025 - 2026		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Permissive Mills For Health Ins.	3.25

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: 2025 - 2026
For Funds 1000 - 1000

1000 GENERAL

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 Penalties & Interest		221	300
314140 Local Option Taxes		41,513	42,000
	Group:	41,734	42,300
320000 LICENSE/PERMITS			
322012 Beer Licenses		300	300
322020 Business License		3,805	3,805
323010 Permission To Build		479	500
323011 Excavation Permit			100
323030 Dog License		484	500
	Group:	5,068	5,205
330000 INTERGOVERNMENTAL REVENUES			
335121 Live Card Game Permit		900	0
335230 State Entitlement Share		47,504	64,011
338000 Fire Utility Rural Fire Contribution		302	300
	Group:	48,706	64,311
340000 CHARGES FOR SERVICES			
343020		140	0
346010 Civic Center Use Fee		4,250	4,400
346040 Recreation Area Camp Fees		35,500	36,000
	Group:	39,890	40,400
360000 MISCELLANEOUS REVENUES			
360000 MISCELLANEOUS REVENUES		45	0
362100 Miscellaneous		1,089	1,000
	Group:	1,134	1,000
370000 INVESTMENTS			
371000 STIP Interest		1,674	1,700
	Group:	1,674	1,700
	Fund:	138,206	154,916
	Grand Total:	138,206	154,916

G1

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:		12,750			10,630	861			11,491
	Actual:			11,697		10,836	861			
Subtotal:	Budget:		12,750			10,630	861			11,491
	Actual:			11,697		10,836	861			
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:		7,400			6,500	500			7,000
	Actual:			6,621		6,501	120			
Subtotal:	Budget:		7,400			6,500	500			7,000
	Actual:			6,621		6,501	120			
410500 Financial Services										
410500 Financial Services	Budget:		17,627				14,027			14,027
	Actual:			20,168			20,168			
410510 Financial Administration	Budget:		9,972			11,754				11,754
	Actual:			9,773		9,772				
410532 Independent Audits	Budget:		17,100				20,800			20,800
	Actual:			17,100			17,100			
Subtotal:	Budget:		44,699			11,754	34,827			46,581
	Actual:			47,041		9,772	37,268			
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:		400				1,000			1,000
	Actual:			3,744			3,744			
Subtotal:	Budget:		400				1,000			1,000
	Actual:			3,744			3,744			
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:	_____	65,549		_____	28,884	37,488			66,372
	Actual:			69,403		27,110	42,293			
420000 PUBLIC SAFETY										
420100 Law Enforcement										
420100 Law Enforcement	Budget:	_____	69,390		_____		72,166			72,166
	Actual:			69,390			69,390			
Subtotal:	Budget:	_____	69,390		_____		72,166			72,166
	Actual:			69,390			69,390			
420400 Fire Protection										
420400 Fire Protection	Budget:	_____	1,164		_____	872	5,770			6,642
	Actual:			11,875		936	10,939			
420420 Fire Protection-Facilities	Budget:	_____	1,800		_____		1,800			1,800
	Actual:			1,270			1,270			
420440 Fire Prevention	Budget:	_____	3,700		_____		3,700			3,700
	Actual:			32			32			
Subtotal:	Budget:	_____	6,664		_____	872	11,270			12,142
	Actual:			13,177		936	12,241			
Group:	Budget:	_____	76,054		_____	872	83,436			84,308
	Actual:			82,567		936	81,631			
430000 PUBLIC WORKS										
430200										
430210 Streets	Budget:	_____	0		_____					0
	Actual:			5,565		5,564				
430240 Road & Street Maint.	Budget:	_____	11,460		_____		7,560			7,560
	Actual:			9,889			9,889			
430247 Other Maintenance	Budget:	_____	0		_____					0
	Actual:									
Subtotal:	Budget:	_____	11,460		_____		7,560			7,560
	Actual:			15,454		5,564	9,889			
Group:	Budget:	_____	11,460		_____		7,560			7,560
	Actual:			15,454		5,564	9,889			
460000 CULTURES AND RECREATION										
460400										
460431 Park Administration	Budget:	_____	0		_____					0
	Actual:									
460433 Park Areas	Budget:	_____	9,103		_____		6,110			6,110
	Actual:			6,159			6,159			
460437 Forestry & Nursery	Budget:	_____	900		_____		900			900
	Actual:			1,039			1,039			
460438 Recreation Area	Budget:	_____	38,023		_____		37,570			37,570
	Actual:			35,386			35,386			
460464 Civic Center Facilities	Budget:	_____	32,440		_____		10,400			10,400
	Actual:			29,999			29,999			

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:		80,466				54,980			54,980
	Actual:			72,583			72,583			
Group:	Budget:		80,466				54,980			54,980
	Actual:			72,583			72,583			
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:		233,529			29,756	183,464			213,220
	Actual:			240,007		33,611	206,396			
Grand Total:	Budget:		233,529			29,756	183,464			213,220
	Actual:			240,007		33,611	206,396			

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: 2025 - 2026
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2220 LIBRARY	________	70,179	72,378	1,000	65,321	208,878
2371 Permissive Levy - Health Ins	________				2,298	2,298
2480 STREET LIGHT	________		26,800			26,800
2700 BASEBALL FIELD TRUST	________		2,357			2,357
2710 PLAYGROUND EQUIPMENT TRUST	________		772			772
2820 GAS TAX	________	51,160	85,696			136,856
2991 ARPA	________			49,514		49,514
Total:	________	121,339	188,003	50,514	67,619	427,475

SR1

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2025 - 2026
For Funds 2000 - 2999

2220 LIBRARY

Account		Previous Year Actual	Final Budget
340000 CHARGES FOR SERVICES			
346070 Fax/Copies		452	400
	Group:	452	400
360000 MISCELLANEOUS REVENUES			
362100 Miscellaneous		3,179	0
362200 Pathfinder		3,358	2,129
365010 Contributions & Donations & Grants		65,110	139,683
	Group:	71,647	141,812
	Fund:	72,099	142,212

SR2

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2025 - 2026
For Funds 2000 - 2999

2480 STREET LIGHT

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 Penalties & Interest		330	500
	Group:	330	500
360000 MISCELLANEOUS REVENUES			
363010 SID Light Tax		30,119	30,000
	Group:	30,119	30,000
	Fund:	30,449	30,500

SR 3

2820 GAS TAX

Account		Previous Year Actual	Final Budget
330000 INTERGOVERNMENTAL REVENUES			
335040 Gasoline Tax Apportionment		61,388	62,540
	Group:	61,388	62,540
370000 INVESTMENTS			
371000 STIP Interest		558	600
	Group:	558	600
	Fund:	61,946	63,140
	Grand Total:	164,494	235,852

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:		54,363			70,179				70,179
	Actual:			60,485		60,484				
460120 Library Facilities	Budget:		37,113				28,707		1,000	29,707
	Actual:			15,756			15,606		150	
460125 Library Training	Budget:		8,700				5,686			5,686
	Actual:			2,173			2,173			
460130 Library Circulation	Budget:		14,739				16,235			16,235
	Actual:			11,155			11,155			
460150 Library Technical Services	Budget:		2,684				11,200			11,200
	Actual:			267			267			
460160 Programming	Budget:		9,387				10,550			10,550
	Actual:			6,925			6,925			
Subtotal:	Budget:		126,986			70,179	72,378		1,000	143,557
	Actual:			96,761		60,484	36,126		150	
460200										
460220 Supplies- School Dist #18	Budget:		4,117							0
	Actual:			1,151			1,151			
460230 Supplies School Dist #18	Budget:		7,000							0
	Actual:									
Subtotal:	Budget:		11,117							0
	Actual:			1,151			1,151			
Group:	Budget:		138,103			70,179	72,378		1,000	143,557
	Actual:			97,912		60,484	37,277		150	
520000 OTHER FINANCING USES										
521000 Transfer Out										
521000 Transfer Out	Budget:		65,321				65,321			65,321
	Actual:			65,321			65,321			
Subtotal:	Budget:		65,321				65,321			65,321
	Actual:			65,321			65,321			
Group:	Budget:		65,321				65,321			65,321
	Actual:			65,321			65,321			
Fund:	Budget:		203,424			70,179	137,699		1,000	208,878
	Actual:			163,233		60,484	102,598		150	

SR 5

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:	_____		0	_____		2,298			2,298
	Actual:									
Subtotal:	Budget:	_____		0	_____		2,298			2,298
	Actual:									
Group:	Budget:	_____		0	_____		2,298			2,298
	Actual:									
Fund:	Budget:	_____		0	_____		2,298			2,298
	Actual:									

SR 6

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:		30,760				26,800			26,800
	Actual:			21,533			21,533			
Subtotal:	Budget:		30,760				26,800			26,800
	Actual:			21,533			21,533			
Group:	Budget:		30,760				26,800			26,800
	Actual:			21,533			21,533			
Fund:	Budget:		30,760				26,800			26,800
	Actual:			21,533			21,533			

SR7

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:		63,684			51,160	696			51,856
	Actual:			47,041		46,345	696			
Subtotal:	Budget:		63,684			51,160	696			51,856
	Actual:			47,041		46,345	696			
430200										
430240 Road & Street Maint.	Budget:		100,000				85,000			85,000
	Actual:			64,901			64,901			
430247 Other Maintenance	Budget:		0							0
	Actual:									
430251 Ice & Snow Removal	Budget:		0							0
	Actual:									
Subtotal:	Budget:		100,000				85,000			85,000
	Actual:			64,901			64,901			
Group:	Budget:		163,684			51,160	85,696			136,856
	Actual:			111,942		46,345	65,597			
Fund:	Budget:		163,684			51,160	85,696			136,856
	Actual:			111,942		46,345	65,597			

SR 8

2821 BaRSAA HB473 Allocation

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										
430240 Road & Street Maint.	Budget:	_____	0		_____					0
	Actual:									
430247 Other Maintenance	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:	_____	0		_____					0
	Actual:									

SR9

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:		51,514						49,514	49,514
	Actual:									
Subtotal:	Budget:		51,514						49,514	49,514
	Actual:									
Group:	Budget:		51,514						49,514	49,514
	Actual:									
Fund:	Budget:		51,514						49,514	49,514
	Actual:									
Grand Total:	Budget:		449,382			121,339	252,493		50,514	424,346
	Actual:			296,708		106,829	189,728		150	

SR10

D. Capital Projects Funds

4000

TOWN OF VALIER
Fund Budget Summary
For the Year: 2025 - 2026

4001 Library Deprication Reserve

Account		Previous Year Actual	Final Budget
Revenues			
380000 OTHER FINANCING SOURCES			
383000 Transfer In		65,321	65,321
	Group:	65,321	65,321
Total Revenues		65,321	65,321

CP1

E. Enterprise Funds

5000

5210 WATER FUND

Account		Previous Year Actual	Final Budget
Revenues			
310000 TAXES			
312000 Penalties & Interest		274	
	Group:	274	
340000 CHARGES FOR SERVICES			
343022 Service Charges By Month		177,224	195,000
343023 Pumphouse/Hydrants		5,486	5,500
343024 Sale of Materials & Supplies		64	
343026 Service Installation Charge		4,359	10,000
343027 Service On/Off Fee			200
343028 Late Fees		2,695	2,700
	Group:	189,828	213,400
370000 INVESTMENTS			
371000 STIP Interest		4,188	4,200
371010 CD Interest		3,727	3,730
	Group:	7,915	7,930
380000 OTHER FINANCING SOURCES			
386001 Insurance recovery		25,357	
	Group:	25,357	
Total Revenues		223,374	221,330
Expenses			
430510 Administration			
111 Full Time Employees		70,127	71,000
131 Health Insurance		22,869	24,000
141 Unemployment Ins.		134	135
142 Workers Comp		2,583	2,600
143 FICA		4,928	5,000
144 PERS		6,215	6,250
	Account:	106,856	108,985
430520 Water Facilities			
220 Supplies		38,847	30,000
231 Gas		3,133	3,300
232 Diesel		1,874	2,000
310 Postage & Shipping		728	700
330 Fees, Permits &		4,965	5,000
340 Utilities - Gas, Electric &		21,366	22,000
350 Professional Services		1,141	1,000

E 7 1

5210 WATER FUND

Account		Previous Year Actual	Final Budget
360 Repair & Maintenance		63,084	13,000
361 Water System Testing		1,058	1,200
370 Travel		1,029	1,500
380 Training		333	1,000
510 Property & Liability		15,094	9,500
941 Vehicle		26,302	
	Account:	178,954	90,200
	Group:	285,810	199,185
490510 USDA 902,000 Loan			
610 Principal		17,070	17,655
620 Interest		24,066	23,481
	Account:	41,136	41,136
	Group:	41,136	41,136
Total Expenses		326,946	240,321
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		________	________

5310 SEWER FUND

Account		Previous Year Actual	Final Budget
Revenues			
310000 TAXES			
312000 Penalties & Interest		443	500
	Group:	443	500
330000 INTERGOVERNMENTAL REVENUES			
331990 COVID-19 Stimulus			49,514
331993 ARPA GRANTS		60,360	1,737,416
334120 Montana Coal Endowment Program			625,000
334122 DNRC/RRGL			176,616
334126 RRGL Grant			125,000
	Group:	60,360	2,713,546
340000 CHARGES FOR SERVICES			
343031 Service Charges by Month		226,127	230,000
343032 Service Installation Charge			3,000
	Group:	226,127	233,000
370000 INVESTMENTS			
371000 STIP Interest		8,376	8,380
371011 Reserve CD Interest		2,731	2,740
	Group:	11,107	11,120
380000 OTHER FINANCING SOURCES			
381020 Preceeds from reserve bonds			210,000
	Group:		210,000
Total Revenues		298,037	3,168,166
Expenses			
430610 Administration			
111 Full Time Employees		75,180	76,000
131 Health Insurance		22,867	23,000
141 Unemployment Ins.		143	150
142 Workers Comp		2,876	2,900
143 FICA		5,314	5,300
144 PERS		6,673	6,500
	Account:	113,053	113,850
430620 Facilities			
220 Supplies		10,904	15,000
223 Propane		203	500
230 Repair & Maintenance			1,000

E 33

5310 SEWER FUND

Account			Previous Year Actual	Final Budget
231	Gas		1,467	1,500
232	Diesel		1,093	1,000
310	Postage & Shipping		1,526	1,000
330	Fees, Permits &		5,844	6,000
340	Utilities - Gas, Electric &		16,112	16,200
350	Professional Services		1,141	1,200
353	Montana Coal Endowment			625,000
354	RRGL Grant		59,681	125,000
360	Repair & Maintenance		8,989	10,000
363	Wastewater System Testing		3,354	3,800
370	Travel		1,496	1,500
380	Training		949	1,000
510	Property & Liability		14,916	9,500
941	Vehicle		26,302	
950	Construction			1,963,546
		Account:	153,977	2,782,746
		Group:	267,030	2,896,596
490502	SRF 449,000 Loan			
610	Principal		37,000	38,000
620	Interest		825	356
630	Administration Fees		660	285
		Account:	38,485	38,641
490503	USDA Loan 775,000			
610	Principal		13,785	14,169
620	Interest		18,207	17,823
		Account:	31,992	31,992
		Group:	70,477	70,633
	Total Expenses		337,507	2,967,229

E34

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		

E 75

G. Private Purpose Trust Funds

7000

7120 FIRE DISABILITY

Account		Previous Year Actual	Final Budget
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
335050 Fire Disability & Pension Fund		1,401	1,500
	Group:	1,401	1,500
Total Revenues		1,401	1,500
Expenditures			
420000 PUBLIC SAFETY			
420410 Fire Administration			
190 Relief Association		1,401	1,500
	Account:	1,401	1,500
	Group:	1,401	1,500
Total Expenditures		1,401	1,500

PPTI

TOWN OF VALIER
Tax Levy Requirements Schedule Non-Voted
For the Year: 2025 - 2026

1 Mill Yield: (10) 707.08
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	213,220	81,763	294,983	41,302	154,916	98,765	253,681	294,983	139.6800	81,763
Totals	213,220	81,763	294,983	41,302	154,916	98,765	253,681	294,983	139.6800	81,763

TOWN OF VALIER
Tax Levy Requirements Schedule Voted
For the Year: 2025 - 2026

1 Mill Yield: (10) 707.08
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 Permissive Levy - Heal	2,298	0	2,298	0	0	2,298	2,298	2,298	3.2500	0
Totals	2,298	0	2,298	0	0	2,298	2,298	2,298	3.2500	0

TOWN OF VALIER
Non-Levied Funds - Summary Schedule
For the Year: 2025 - 2026

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
2220 LIBRARY	208,878	23,486	232,364	90,152	142,212	232,364
2480 STREET LIGHT	26,800	34,159	60,959	30,459	30,500	60,959
2820 GAS TAX	136,856	95,806	232,662	169,522	63,140	232,662
2821 BaRSAA HB473 Allocation	0	0	0	0	0	0
2991 ARPA	49,514	0	49,514	49,514	0	49,514
4001 Library Deprication Reserve	0	130,642	130,642	65,321	65,321	130,642
5210 WATER FUND	240,321	87,597	327,918	106,588	221,330	327,918
5310 SEWER FUND	2,967,229	505,872	3,473,101	304,935	3,168,166	3,473,101
7120 FIRE DISABILITY	1,500	531	2,031	531	1,500	2,031
Totals	3,631,098	878,093	4,509,191	817,022	3,692,169	4,509,191

Town of Valier - FISCAL YEAR
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES
PAGE 53

Assessed/Market Valuation:	70,569,267.00
Taxable Valuation Less TIF Incremental Value:	707,083.00
(10) One Mill Yields:	707.08

*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)		(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	213,220.00	81,763.18	294,983.18	41,301.83	154,916.00	98,765.35	253,681.35	294,983.18	139.68	Non-Voted	81,763.18
		TOTAL	213220	81763	294983	41302	154916	98765	253681	294983	139.68		81763

June-2025-V26.3

Balance check per fund:

Total Requirements minus Total Resources; Should equal 0	Budgeted Cash Reserve Limit Percentage - See Instructions for details
0	Yes

*Total Revenues compared to Total Appropriations: 40,461 *If negative, appropriations exceed the revenues

Total Requirements compared to Total Resources: - *If other than zero budget is not balanced

Town of Valier - FISCAL YEAR
TAX LEVY REQUIREMENTS SCHEDULE
VOTED/PERMISSIVE LEVY
Page 54

Assessed/Market Valuation:	70,569,267.00
Taxable Valuation Less TIF Incremental Value:	707,083.00
(10) One Mill Yields:	707.08

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

Fund #	BARS Fund Name	Fund Name	(1) Appropriations	(2) = (8) - (1) Budgeted Cash Reserve	(3) = (1) + (2) Total Requirements	(4) Cash Available	(5) Non-Tax Revenues	(6) = (9) X (10) Property Tax Revenues	(7) = (5) + (6) Total Revenues	(8) = (4) + (7) Total Resources	(9) Mill Levy	Mill Type	Sunset Year	Years Remaining	(11)=(4)-(1)+(7) Estimated Ending Cash Balance
2371	Employer Contribution Group	Permissive Levy Health ins	2,298.02	0.00	2,298.02	0.00	0.00	2,298.02	2,298.02	2,298.02	3.25	Permissive			0.00
		TOTAL	2298	0	2298	0	0	2298	2298	2298	0.00				0

June-2025-V26.3

*Total Revenues compared to Total Appropriations

Total Requirements compared to Total Resources

Balance check per fund

Town of Valier - FY2026
TAX LEVY REQUIREMENTS SCHEDULE
NON-LEVIED FUNDS - SUMMARY SCHEDULE
Page 55

			(1)	(2) = (6) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (4)+(5)	(7)=(4)-(1)+(5)	
Fund #	BARS Fund Name	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available	Non-Tax Revenues	Total Resources	Estimated Ending Cash Balance	Balance check per fund:
2220	Library	Library	208,878.00	23,486.00	232,364.00	90,152.00	142,212.00	232,364.00	23,486.00	0
2480	S.I.D. Light Maintenance	Street Lights	26,800.00	34,159.00	60,959.00	30,459.00	30,500.00	60,959.00	34,159.00	0
2820	Gas Apportionment Tax	Gas Tax	136,856.00	95,806.00	232,662.00	169,522.00	63,140.00	232,662.00	95,806.00	0
2991	CARES/COVID-19/ARPA/Stimulu	ARPA	49,514.00	0.00	49,514.00	49,514.00	0.00	49,514.00	0.00	0
4001	Capital Projects	Library Deprication Resv	0.00	130,642.00	130,642.00	65,321.00	65,321.00	130,642.00	130,642.00	0
5210	Water	Water Fund	240,321.00	72,165.52	312,486.52	91,156.52	221,330.00	312,486.52	72,165.52	0
5310	Sewer	Sewer Fund	2,967,229.00	505,872.00	3,473,101.00	304,935.00	3,168,166.00	3,473,101.00	505,872.00	0
7120	Fire Disability	Fire Disability	1,500.00	531.00	2,031.00	531.00	1,500.00	2,031.00	531.00	0
2700	Trusts Benefiting Entity	Baseball Field Trust	2,357.00	0.00	2,357.00	2,357.00	0.00	2,357.00	0.00	0
2710	Trusts Benefiting Entity	Playground Equip Trust	772.00	0.00	772.00	772.00	0.00	772.00	0.00	0
		TOTAL	3634227	862662	4496889	804720	3692169	4496889	862,662	

June-2025-V26.4

*Total Revenues compared to Total Appropriations: 57,942 *if negative, appropriations exceed the revenues

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