



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 ended June 30, 2023

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
TABLE OF CONTENTS

Budget Certification.....	1
Approved Budget Resolution	1a
Department of Revenue Taxable Valuation Form.....	1b
General Statistical Information.....	2
Elected Officials.....	3
Schedule of Personnel Levels: Town.....	4
Organizational Charts:City/Town.....	5
Taxable Valuation/Mill Levy 10-year History and Analysis.....	6
Determination of Mill Levy Determination Form for Current Fiscal Year.....	7
General Funds (1000).....	8
Summary of Revenues by Source	9
Summary of Expenditures by Function/Activity.....	10-12
Special Revenue Funds (2000).....	13
Summary of Appropriations by Fund and Object.....	14
Fund Summary of Revenues by Source.....	15-18
Expenditures by Activity and Object.....	19-25
Enterprise Funds (5000).....	26
Water Operating – Budget Summary.....	27-28
Sewer Operating – Budget Summary.....	29-30
County/City/Town Tax Levy Requirements Schdule-Non Voted Levies.....	31
County/City/Town Non-Levied Funds-Summary Schedule.....	32

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2023, was prepared according to law and adopted by the Town Council on the 15th day of August, 2023; 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 8/26/2022
Mayor

Signed _____ Date _____
Manager

Town of Valier

Resolution #196

RESOLUTION FOR ADOPTING A BUDGET FOR THE TOWN OF VALIER

FISCAL YEAR Ending June 30, 2023

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, 2023 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, 2023, (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 \$728.91; 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 as detailed below be fixed and adopted for the fiscal year ending June 30, 2023, based on the value of a mill of \$728.91 town-wide.

BE IT FURTHER RESOLVED that the Town Council hereby 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


INTRODUCED AND PASSED at the meeting of the Town Council of the Town of Valier, Valier, Montana, on the 15th day of August 2022.

AYES: 4 _____

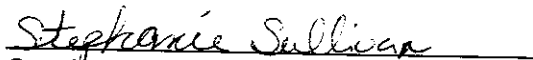
NAYS: 0 _____

ABSENT: 0 _____

Approved by the Town Council of the Town of Valier and approved by the Mayor of the Town of Valier this 15th day of August 2022.


Glenn Wunderlich, Mayor

ATTEST:


Stephanie Sullivan, Clerk/Treasurer

**Valier Public Library
Resolution
August 10, 2022**

A resolution to adopt a budget for the Valier Public Library for the fiscal year 2022-2023.

Whereas, pursuant to MCA section 7-6-4021 the Valier Public Library Board held a hearing on the proposed preliminary budget on August 10, 2022 as required by law; and,

Whereas, pursuant to MCA section 7-6-4030 the Valier Public Library has finalized its fiscal year 2023 budget on August 10, 2022; and,

Now therefore be it resolved by the Valier Public Library Board

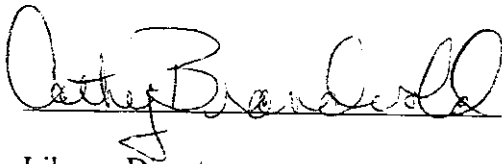
1. That the board wishes to use money from its cash reserves to pay for the additional expenses rather than ask for additional taxes from taxpayers.

The effective date of this resolution is July 1, 2022.

PASSED AND ADOPTED this day, August 10, 2022.

ATTEST:

APROVED:



Library Director



Board Chair



2022 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. 2022 Total Market Value ¹	\$	43,358,852
2. 2022 Total Taxable Value ²	\$	728,908
3. 2022 Taxable Value of Newly Taxable Property.....	\$	12,444
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	728,908
5. 2022 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 Carol Neal

Date 8/1/2022

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

2022 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, 09/08/2022, 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, 09/12/2022, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

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)	_____

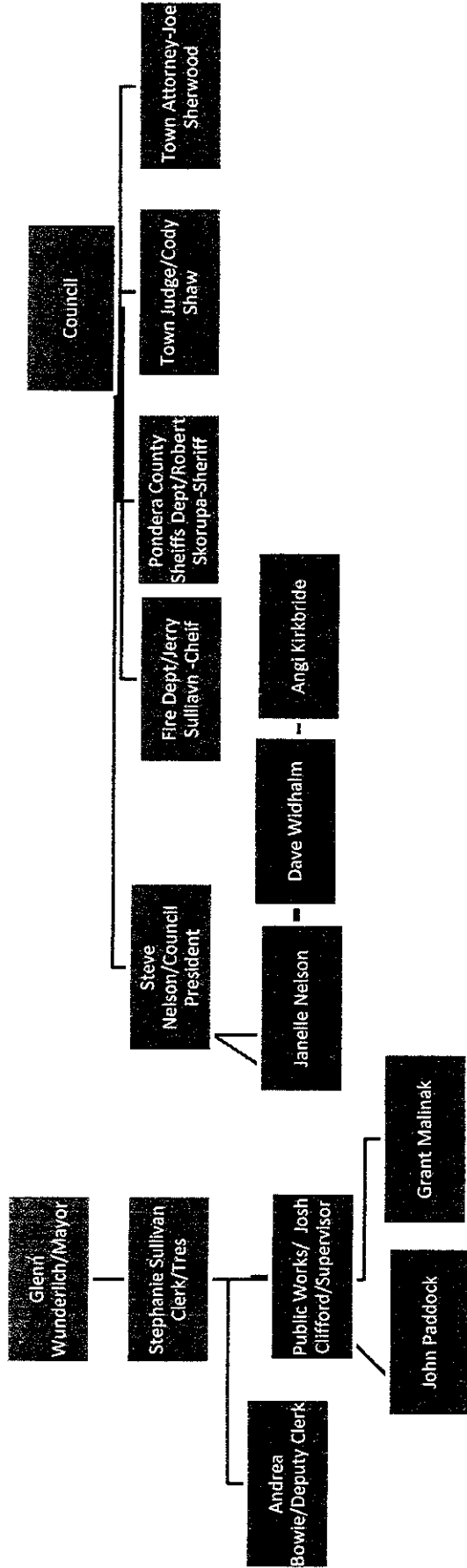
Cities/Towns

CLASS OF CITY/TOWN	Town
COUNTY LOCATED IN	Pondera
YEAR ORGANIZED	1909
REGISTERED VOTERS	344
AREA (SQ. MILES)	2
POPULATION OF CITY/TOWN	530
FORM OF GOVERNMENT	Mayor-Council
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	6
MILES OF STREETS AND ALLEYS	19.218
MUNICIPAL WATER	348
NUMBER OF CONSUMERS	\$33.95/month
WATER RATE PER 1,000 GALLONS	\$1.99/1000 gal
SEWER RATES	56

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		
OFFICE	NAME OF TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Glenn Wunderlich	12/31/2025
Council/Commission	Steve Nelson	12/31/2023
	Dave Widhalm	12/31/2023
	Angi Kirkbride	12/31/2025
	Janelle Nelson	12/31/2023
City Manager		
Administrative Assistant		
Attorney	Joe Sherwood	
Chief of Police		
Deputy Clerk	Andrea Bowie	
Clerk/Treasurer	Stephanie Sullivan	
Finance Director		
City Judge	Cody Shaw	
Treasurer		
Water/Sewer/Garbage Collector	Josh Cliford, John Paddock, Grant Malinak	

Town of Valier Organizational Chart



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 <u>not cumulative</u> - 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.
2013 - 2014	530,000		128.24	128.24	
2014 - 2015	513,000	-3.21%	132.83	132.83	
2015 - 2016	678,000	32.16%	106.51	106.51	
2016 - 2017	682,000	0.59%	111.28	111.28	
2017 - 2018	687,000	0.73%	114.62	114.62	0.00
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

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)
2013 - 2014					
2014 - 2015		#DIV/0!			
2015 - 2016		#DIV/0!			
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

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
-------------	------------------------



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2023

Entity Name: Town of Valier

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)	\$ 84,950	\$ 84,950
(2)	Add: Current year inflation adjustment @ 1.77%		\$ 1,504
(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)		\$ -
(3.5)	Subtract: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) <u>*New for FY2023</u> (enter as negative)	\$ (994)	\$ (994)
(4)	Adjusted ad valorem tax revenue		\$ 85,460
= (1) + (2) + (3)			
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 728,908	\$ 728,908
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 728,908
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (12,444)	\$ (12,444)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 716,464
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		119.28
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 86,944
= (7) x (11)			
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		119.28
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 86,944
= (7) x (14)			
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	119.28	119.28
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 86,944
= (7) x (16)			
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 85,460
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,484
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 86,944
= (18) + (19) + (20)			
(22)	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
= (14) - (16)			

A. General Fund

Fund #1000

Revenue by Source

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

08/25/22
13:18:18

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 1000 - 1000

1000 GENERAL

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 Penalties & Interest	527	200
314140 Local Option Taxes	17,631	17,631
Group:	18,158	17,831
320000 LICENSE/PERMITS		
322012 Beer Licenses	700	700
322020 Business License	2,225	2,000
323010 Permission To Build	1,338	450
323011 Excavation Permit	300	200
323030 Dog License	351	350
Group:	4,914	3,700
330000 INTERGOVERNMENTAL REVENUES		
334121 DNRC Grant		750
335051 Police Training/Pension Fund	1,094	1,094
335120 Gambling Machine Permits		1,400
335121 Live Card Game Permit	1,400	150
335230 State Entitlement Share	62,231	56,697
338000 Fire Utility Rural Fire Contribution	398	500
Group:	65,123	60,591
340000 CHARGES FOR SERVICES		
346010 Civic Center Use Fee	3,975	4,200
346040 Recreation Area Camp Fees	42,906	40,000
346070 Fax/Copies	350	0
Group:	47,231	44,200
360000 MISCELLANEOUS REVENUES		
362100 Miscellaneous	2,094	2,100
Group:	2,094	2,100
370000 INVESTMENTS		
371000 STIP Interest	102	102
371010 CD Interest	91	100
Group:	193	202
Fund:	137,713	128,624
Grand Total:	137,713	128,624

Account	Prev FTE	Previous Budget	Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
1000 GENERAL									

410000 GENERAL GOVERNMENT									
410100 Council									
410100 Council									
Budget:-----		5,635	6,697		10,400	1,034			11,434
Actual:-----			6,697		5,241	1,456			
Subtotal:		5,635	6,697		10,400	1,034			11,434
410300 Judicial Services									
410300 Judicial Services									
Budget:-----		5,635	6,697		5,241	1,456			11,434
Actual:-----			6,697						
Subtotal:		5,635	6,697		5,241	1,456			11,434
410400 Mayor									
410400 Mayor									
Budget:-----		300	300			300			300
Actual:-----			300			300			
Subtotal:		300	300			300			300
410500 Financial Services									
410500 Financial Services									
Budget:-----		4,243	4,050		6,249	2,000			8,249
Actual:-----			4,050		3,248	802			
Subtotal:		4,243	4,050		6,249	2,000			8,249
410510 Financial Administration									
410510 Financial Administration									
Budget:-----		17,877	18,500		10,597	20,296			20,296
Actual:-----			18,500		6,440	18,500			10,597
Subtotal:		17,877	18,500		10,597	20,296			20,296
410532 Independent Audits									
410532 Independent Audits									
Budget:-----		40,000	48,140		16,500	48,140			16,500
Actual:-----			48,140						
Subtotal:		40,000	48,140		16,500	48,140			16,500
410600 General Elections									
410600 General Elections									
Budget:-----		61,564	73,080		10,597	36,796			47,393
Actual:-----			73,080		6,440	66,640			
Subtotal:		61,564	73,080		10,597	36,796			47,393
411000 Planning & Research									
411000 Planning & Research									
Budget:-----		0							0
Actual:-----		0							0
Subtotal:		0							0
411100 Legal Services									
411100 Legal Services									
Budget:-----		2,700	2,415			3,000			3,000
Actual:-----			2,415			2,415			
Subtotal:		2,700	2,415			3,000			3,000
411200 Maintenance Service									
411200 Maintenance Service									
Budget:-----		0	4,200			4,200			0
Actual:-----			4,200						
Subtotal:		0	4,200			4,200			0

1000 GENERAL

Account	Prev		Previous		FTE	Services	(100)	(200-800)	(600-699)	(900)	Final
	FTE	Budget	Budget	Actual							
420000 PUBLIC SAFETY											
420100 Law Enforcement											
420100 Law Enforcement											
Subtotal:		0		4,200							0
Group:		74,442		90,742		27,246	43,130	75,813			70,376
Actual:						14,930	75,813				
Budget:							64,154	62,285			64,154
Actual:							62,285				
420400 Fire Protection											
420420 Fire Protection-Facilities											
420440 Fire Prevention											
Subtotal:		62,286		62,285							64,154
Group:		8,408		785		530	317	232			847
Actual:						530	1,700	1,668			1,700
Budget:							3,500	151			3,500
Actual:							151				
430000 PUBLIC WORKS											
430200 Streets											
430240 Road & Street Maint.											
430247 Other Maintenance											
Subtotal:		24,882		17,597		33,389	5,517	2,051			33,389
Group:		48,650		26,266		530	69,671	64,336			70,201
Actual:						530	64,336				
Budget:							20,859	15,016			20,859
Actual:							11,250				0
460000 CULTURES AND RECREATION											
460400 Park Administration											
460433 Park Areas											
460437 Forestry & Nursery											
460438 Recreation Area											
460464 Civic Center Facilities											
Subtotal:		73,532		43,863		33,389	20,859	15,016			54,248
Group:		73,532		43,863		33,389	20,859	15,016			54,248
Actual:						17,596	15,016	11,250			
Budget:							20,859	15,016			20,859
Actual:							11,250				0
460433 Park Areas											
460437 Forestry & Nursery											
460438 Recreation Area											
460464 Civic Center Facilities											
Subtotal:		0									0
Group:		3,675		7,526			6,959	7,526			6,959
Actual:							1,000	994			1,000
Budget:							28,209	29,027			28,209
Actual:							23,250	12,035			23,250

TOWN OF VALLER
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 GENERAL

Account	Subtotal:	Actual:	Budget:	FTE	Actual	Budget:	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 HOUSING/COMMUNITY DEVELOPMENT												
470400 Administrative												
Subtotal:	49,450	49,582	49,450		49,582	49,450		61,165	193,078	11,250	11,250	254,243
Group:								33,080	204,747	204,747	11,250	254,243
Actual:		49,582										
Budget:	49,450		49,450									
Actual:		49,582										
Budget:	0		0									
Actual:												
Budget:	0		0									
Actual:												
Budget:	1,440		1,440									
Actual:												
Budget:	1,440		1,440									
Actual:												
Budget:	274,908		274,908									
Actual:												
Budget:	274,908		274,908									
Actual:												
Budget:	249,076		249,076									
Actual:												
Budget:	249,076		249,076									
Actual:												
Budget:	61,165		61,165									
Actual:												
Budget:	193,078		193,078									
Actual:												
Budget:	11,250		11,250									
Actual:												
Budget:	11,250		11,250									
Actual:												
Budget:	254,243		254,243									
Actual:												
Budget:	254,243		254,243									
Actual:												

B. Special Revenue Funds

2000

Revenue by Source

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

08/25/22
13:20:17

TOWN OF VALLER
Summary of Appropriations by Fund and Object
For the Year: 2022 - 2023
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2220 LIBRARY		52,772	63,992	20,000		136,764
2480 STREET LIGHT			31,276			31,276
2710 PLAYGROUND EQUIPMENT TRUST			772			772
2820 GAS TAX		23,304	7,124			30,428
2821 BARSAA HB473 Allocation			31,779			31,779
2991 ARPA			51,000	31,000		82,000
Total:		76,076	185,943	51,000		313,019

08/25/22
13:20:55

2220 LIBRARY

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 2000 - 2999

Account	Previous Year Actual	Final Budget
340000 CHARGES FOR SERVICES		
346070 Fax/Copies	402	450
Group:	402	450
360000 MISCELLANEOUS REVENUES		
362100 Miscellaneous	65,822	0
362200 Pathfinder		3,351
365010 Contributions & Donations & Grants		5,000
Group:	65,822	8,351
Fund:	66,224	8,801

08/25/22
13:20:55

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 2000 - 2999

2480 STREET LIGHT

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 Penalties & Interest	1,040	400
Group:	1,040	400
360000 MISCELLANEOUS REVENUES		
363010 SID Light Tax	23,073	33,000
Group:	23,073	33,000
Fund:	24,113	33,400

08/25/22
13:20:55

TOWN OF VALLER
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 2000 - 2999

2820 GAS TAX

Account	Previous Year	
	Actual	Final Budget
330000 INTERGOVERNMENTAL REVENUES		
335040 Gasoline Tax Apportionment	18,554	24,819
370000 INVESTMENTS		
371000 STIP Interest	34	34
	18,588	24,853

08/25/22
13:20:55

2821 BARSAA HB473 Allocation

TOWN OF VALIER
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 2000 - 2999

Account	Previous Year		Final Budget
	Actual		
330000 INTERGOVERNMENTAL REVENUES			
335041 Gas Tax Project	60,469	31,779	
	60,469	31,779	
Fund:	60,469	31,779	
Grand Total:	169,394	98,833	

2220 LIBRARY

Account	Prev Budget	Previous Actual	FTE	(100) Personal Services			(200-800) Operating & Maintenance		(900) Capital Outlay	Final Budget
				(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I				
460000 CULTURES AND RECREATION				52,772						52,772
460100 Library Services				43,115						43,115
460110 Library Wages										
460120 Library Facilities	44,593	43,115		52,772	18,250			20,000		38,250
	Budget: 25,025	10,725			10,725					
	Actual: 1,700	928			4,657					4,657
460125 Library Training										
	Budget: 15,450	11,861			26,085					26,085
	Actual: 4,530	3,785			11,861					4,600
460130 Library Circulation										
	Budget: 7,678	2,774			10,400					10,400
	Actual: 4,530				3,785					
460150 Library Technical Services										
	Budget: 98,976	73,188		52,772	63,992			20,000		136,764
	Actual: 98,976	73,188		43,115	30,073					136,764
460160 Programming										
	Budget: 98,976	73,188		52,772	63,992			20,000		136,764
	Actual: 98,976	73,188		43,115	30,073					
Subtotal:										
Fund:	98,976	73,188		52,772	63,992			20,000		136,764
Group:				43,115	30,073					
				52,772	63,992					
				43,115	30,073					
				52,772	63,992					
				43,115	30,073					

08/25/22
13:21:06

TOWN OF VALIER
Expenditure by Activity and Object
For the Year: 2022 - 2023

Page: 2 of 7
Report ID: B270A

2480 STREET LIGHT

Account		Prev FTE	Previous Budget	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			31,200	26,448			31,276			31,276
Subtotal:			31,200	26,448			31,276			31,276
Group:			31,200	26,448			31,276			31,276
Fund:			31,200	26,448			31,276			31,276

08/25/22
13:21:06

TOWN OF VALIER
Expenditure by Activity and Object
For the Year: 2022 - 2023

Page: 3 of 7
Report ID: B270A

2700 BASEBALL FIELD TRUST

Account

460000 CULTURES AND RECREATION

460400

460449 Baseball Field

	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Budget:			0						0
Actual:									
Subtotal:			0						0
Group:			0						0
Actual:									
Fund:			0						0
Actual:									

2710 PLAYGROUND EQUIPMENT TRUST

Account

460000 CULTURES AND RECREATION

460400

460444 Playgrounds

	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Budget:			772			772			772
Actual:									
Subtotal:		772				772			772
Group:			772			772			772
Actual:									
Fund:			772			772			772
Actual:									

TOWN OF VALIER
Expenditure by Activity and Object
For the Year: 2022 - 2023

2820 GAS TAX

Account		Prev FTE	Previous Budget	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										
Subtotal:										
430200	430240 Road & Street Maint.		17,450	19,474		23,304	851			24,155
			Actual: 17,450	19,474		17,879	1,594			
			Budget: 17,450	19,474		23,304	851	6,273		24,155
			Actual: 17,450	19,474		17,879	1,594	6,125		6,273
			Budget: 38,425	18,918						0
			Actual: 0	18,918						0
			Budget: 0	18,918						0
			Actual: 0	18,918						0
			Budget: 0	18,918						0
			Actual: 0	18,918						0
			Budget: 55,875	38,392		23,304	851	6,273		30,428
			Actual: 55,875	38,392		17,879	14,386	6,125		6,125
			Budget: 55,875	38,392		23,304	851	6,273		30,428
			Actual: 55,875	38,392		17,879	14,386	6,125		6,125

08/25/22
13:21:06

TOWN OF VALIER
Expenditure by Activity and Object
For the Year: 2022 - 2023

Page: 6 of 7
Report ID: B270A

2821 BARSAA HB473 Allocation

Account	Prev		Previous		FTE	(100) (200-800) (600-699) (900)			Final
	Budget	Actual	Budget	Actual		Personal Services Maintenance	Operating & P&I	Capital Outlay	
430000 PUBLIC WORKS									
430200									
430240 Road & Street Maint.	Budget: 23,988		23,988			31,779			31,779
	Actual: 0					23,988			0
	Budget: 0								
	Actual: 0								
Subtotal:			23,988			31,779			31,779
Group:			23,988			23,988			31,779
						31,779			31,779
						23,988			
Fund:			23,988			31,779			31,779
						23,988			

TOWN OF VALIER
Expenditure by Activity and Object
For the Year: 2022 - 2023

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									
Subtotal:									
411000									
411030 Planning & Research									
Subtotal:									
Group:									
Fund:									
Grand Total:									
	Budget:	0	0					31,000	31,000
	Actual:								31,000
	Budget:	0	0						51,000
	Actual:								51,000
	Budget:	0	0						82,000
	Actual:								82,000
	Budget:	0	0						82,000
	Actual:								82,000
	Budget:	210,811	162,016		76,076	179,670	6,273	51,000	313,019
	Actual:				60,994	94,895	6,125		

E. Enterprise Funds
5000

08/25/22
13:21:15

TOWN OF VALLER
Fund Budget Summary
For the Year: 2022 - 2023

5210 WATER FUND

Account	Previous Year		Final
	Actual	Budget	Budget

Revenues

340000 CHARGES FOR SERVICES			
343022 Service Charges By Month	191,905		192,000
343023 Pumphouse/Hydrants	7,662		8,000
343026 Service Installation Charge	14,414		6,000
343027 Service On/Off Fee	20		100
343028 Late Fees	2,760		2,700
Group:	216,761		208,800

370000 INVESTMENTS

371000 STIP Interest	255		255
371010 CD Interest	156		155
Group:	411		410

Total Revenues 217,172 209,210

Expenses

430510 Administration			
111 Full Time Employees	54,031		55,000
112 Pt Time/Seasonal	131		12,215
141 Unemployment Ins.	1,767		150
142 Workers Comp	4,133		2,500
143 FICA	5,429		4,300
144 PERS			5,500
145 Insurance			13,212
Account:	65,491		92,877

430520 Water Facilities			
220 Supplies	25,663		30,000
231 Gas	1,192		1,500
232 Diesel	206		400
310 Postage & Shipping	985		1,000
330 Fees, Permits &	4,130		4,200
340 Utilities - Gas, Electric &	17,213		18,500
350 Professional Services	7,730		7,500
360 Repair & Maintenance	33,201		33,000
361 Water System Testing	1,338		1,500
370 Travel	13		500
380 Training	786		1,000
510 Property & Liability	9,044		7,767
941 Vehicle			16,000
Account:	101,501		122,867

Group: 166,992 215,744

08/25/22
13:21:16

TOWN OF VALLER
Fund Budget Summary
For the Year: 2022 - 2023

5210 WATER FUND

Account	Previous Year		Final Budget
	Actual	Budget	
490510 USDA 902,000 Loan			
610 Principal	15,432	15,958	
620 Interest	25,704	25,179	
	Account: 41,136	41,137	
	Group: 41,136	41,137	
Total Expenses	208,128	256,881	
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			

08/25/22
13:21:16

TOWN OF VALLER
Fund Budget Summary
For the Year: 2022 - 2023

5310 SEWER FUND

Account	Previous Year		Final Budget
	Actual	Budget	
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
331991 RD Grant	19,000	625,000	
334120 Coal Endowment Program		200,000	
334122 DNRC/RRGL		125,000	
334126 RRGJ Grant			
340000 CHARGES FOR SERVICES			
343031 Service Charges by Month	221,264	222,500	
343032 Service Installation Charge	12,290	12,640	
370000 INVESTMENTS			
371000 STIP Interest	509	509	
371011 Reserve CD Interest	114	114	
Group: 233,554 235,140			
Group: 623 623			
Total Revenues 253,177 1,185,763			
Expenses			
430610 Administration			
111 Full Time Employees	61,231	58,000	
112 Pt Time/Seasonal		12,215	
141 Unemployment Ins.	149	150	
142 Workers Comp	2,174	3,150	
143 FICA	4,684	4,700	
144 PERS	4,956	5,000	
145 Insurance		15,492	
Account: 73,194 98,707			
430620 Facilities			
220 Supplies	17,808	18,000	
223 Propane	2,011	2,500	
231 Gas	1,897	2,200	
232 Diesel	206	500	
310 Postage & Shipping	2,037	2,100	
330 Fees, Permits &	4,425	5,000	
340 Utilities - Gas, Electric &	11,127	12,500	
350 Professional Services	14,310	15,000	
353 Coal Endowment Program		625,000	
354 RRGJ Grant		125,000	
360 Repair & Maintenance	2,738	4,000	

5310 SEWER FUND

Account	Previous Year		Final Budget
	Actual	Budget	
363 Wastewater System Testing	2,889	3,000	
370 Travel	99	500	
380 Training	936	1,000	
510 Property & Liability	8,981	8,078	
941 Vehicle		16,000	
950 Construction		127,000	
Account:	69,464	967,378	
Group:	142,658	1,066,085	
490502 SRF 449,000 Loan			
610 Principal	35,000	36,000	
620 Interest	2,169	1,950	
630 Administration Fees	1,735	1,425	
Account:	38,904	39,375	
490503 USDA Loan 775,000			
610 Principal	12,062	12,695	
620 Interest	19,930	19,930	
Account:	31,992	32,625	
Group:	70,896	72,000	
Total Expenses	213,554	1,138,085	
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			

Town of Valier
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Assessed/Market Valuation: 43,358,852
 Taxable Valuation Less
 TIF Incremental Value: 728,908
 1 Mill Yields(10): 729

Fiscal Year: 2022-2023
 Page No. _____

Fund #	Fund Name	Appropriations	Budgeted Cash Reserve	Requirements Total	Cash Available (less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Estimated Ending Cash Balance	Budgeted Cash Reserve %
1000	General	254,243	85,790	340,033	124,465	128,624	86,944	215,568	340,033	119.28	85,790	34%
	TOTAL	254,243	85,790	340,033	124,465	128,624	86,944	215,568	340,033	119.28	85,790	

*Column (3) Total Requirements must equal Column (8) Total Resources
 *Total Revenues compared to Total Appropriations: -38,675
 *if negative, appropriations exceed the revenues
 *should equal column (8)
 *if other than zero budget is not balanced

Total Requirements compared to Total Resources 0

NOTE: Budgeted Cash Reserves (a) a county's fund may not exceed one-third (33%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year; and Per MCA 7-6-4034 (b) a city's or town's fund may not exceed one-half (50%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year.

Town of Valler

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2022-2023

Page No. _____

Fund #	Fund Name	(1) Appropriation	(2) Budgeted Cash Reserve	(3) = (1) + (2) Total Requirements	(4) Cash Available (less current liabilities)	(5) Total Non-Tax Revenues	(6) = (4) + (5) Total Resources	(7) = (6) - (1) Estimated Ending Cash Balance
2220	Library	136,764	89,568	226,332	117,621	108,711	226,332	89,568
2480	Street Light	31,276	27,640	58,916	25,516	33,400	58,916	27,640
2700	Baseball Field Trus	0	2,358	2,358	2,358	0	2,358	2,358
2710	Equipment	772	0	772	772	0	772	0
2820	Gas Tax	30,428	13,012	43,440	18,587	24,853	43,440	13,012
2821	B&R&A	31,779	60,469	92,248	60,469	31,779	92,248	60,469
2991	ARPA	82,000	42,330	124,330	124,330	0	124,330	42,330
5210	Water	256,881	222,307	479,188	269,978	209,210	479,188	222,307
5310	Sewer	1,138,085	525,827	1,663,912	478,149	1,185,763	1,663,912	525,827
TOTAL		1,707,985	983,511	2,691,496	1,097,780	1,593,716	2,691,496	983,511

*Total Revenues compared to Total Appropriations:

-114,269

*If negative appropriations exceed revenues

Total Requirements compared to Total Resources

0

*If other than zero budget is not balanced