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

Budget and Finance Committee Meeting
August 11, 2026 6:30 PM
115 2nd Street SE |Sidney, MT 59270

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

Zoom Link:
https://us06web.zoom.us/j/7130805898?pwd=tJpmtgBdGbsjBXS0EAU50ANb4u7h3l.1&omn=87511704191
Call: 1-346-248-7799 **Meeting ID:** 713 080 5898 **Passcode:** 4332809

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
   Committee Members Present:

   City Officials/ Staff Present:
4. Correction or Approval of Minutes
   a. July 14th, 2026 Meeting Minutes
5. Public Comment/ Visitors
   Your opportunity for the public to address the Council on items not included on the agenda, no action will be taken during this time.
6. Monthly Reports
   a. July 2026 Treasurer's Report
7. New Business
   a. CivicPlus Meetings Training

b. TBID Update/Issues

c. LOCAL LLC Mineral Right's Leasing Offer

8. Unfinished Business

a. Impact and Hookup Fees for Water and Sewer

b. City Detect for Compliance Department

c. FY 2026-27 Preliminary Budget

9. Montana Tourism Development Grant

a. Interstate Engineering Task Order 2-MT Tourism Development Grant

10. Comments and Questions from the Committee

11. Adjournment

Meeting Guidelines

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

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

1. Call to Order

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

2. Pledge of Allegiance

   The Pledge of Allegiance was stated by all present.

3. Roll Call

   Committee Members Present:

   City Officials/ Staff Present:

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

4. Correction or Approval of Minutes

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

5. Public Comment/ Visitors

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

   Ryan Graff (AE2S Nexus) via Zoom

6. Monthly Reports

   a. July 2026 Treasurer's Report

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

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

7. New Business

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

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

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

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

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

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

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

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

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

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

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

b. FY2026-27 Preliminary Budget Review

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

General Fund

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

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

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

Mill Levy Funds and Capital Improvement Planning

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

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

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

Enterprise Funds

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

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

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

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

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

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

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

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

c. FY2026-27 Preliminary Budget Calendar

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

8. Unfinished Business

Nothing.

9. Comments and Questions from the Committee

Nothing.

10. Adjournment

The meeting was adjourned at 7:14pm.

[MIN_SIGNATURES]

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

August 2026 Treasurer's Report

Fiscal Year Closing

Fiscal year-end closing is nearing completion, with final reconciliations currently being completed. CAO Chamberlin and I continue to review accounts and supporting documentation to ensure year-end balances are accurate and ready for the next steps in the financial reporting process to ensure the new fiscal year is successfully budgeted. Financials will be turned over to the auditor on August 15th for them to begin official closing and our annual audit.

Swimming Pool Season

The swimming lesson season has wrapped up and was very successful. This year, 594 pool passes were sold and 291 children participated in swimming lessons. Thank you to the pool staff for their hard work throughout the season and for providing a safe and enjoyable program for our community.

The pool will remain open for a few more weeks for adult swim only, as well as scheduled school PE class field trips before closing for the season.

Montana League of Cities and Towns Annual Conference

The Montana League of Cities and Towns Annual Conference is scheduled for **October 7–9 in Helena**. Public Works Director Hintz, Mayor Norby, CAO Chamberlin, and I plan to attend. The conference provides a great opportunity to connect with other municipalities, attend educational sessions, and learn about issues and resources impacting cities and towns across Montana.

New CivicPlus Website

The new CivicPlus website is up and running for meeting agenda and minute postings. It is a completely new design and streamlining process compared to the previous website. CAO Chamberlin and I are working through a few unexpected issues and updates needed to fully utilize the website successfully. The City has taken careful steps to ensure ADA compliance, documentation transparency and archiving, and accuracy.

Employee Orientation

This past month or two has seen some staff changes with new hires and job promotions. CAO Chamberlin and I have taken further steps to ensure that the new hires and/or new positions have all of the essential tools to assist in team building and success.

Respectfully Submitted,
Karmen Lange
Interim Clerk/Treasurer

BAKKEN BORN

LOCAL LLC

A Bakken Born Company
Bakken Born. Keeping Value Local.
P.O. Box 77
Sidney, MT 59270
406-482-4610
Javier@prpholdings.com

Date: June 29, 2026

Re: Mineral Purchase Opportunity

Dear City of Sidney

We are currently offering $1850 per net mineral acre in your area. We also offer competitive leasing options. Although some of your minerals might not be listed, we would be interested in making an offer on all of your oil and gas properties.

Because these minerals impact the community a portion of all minerals purchased will go to a local- Non-Profit

My name is **Javier Lopez** of Local, I am reaching out on behalf of **LOCAL LLC**, a locally owned company focused on acquiring and responsibly managing mineral interests throughout Eastern Montana and Western North Dakota.

Our company was built on strong local roots. Our ownership and team have deep ties to both **Sidney, Montana** and **Watford City, North Dakota**, Our Principals were born and raised and now continue to raise their families in these small towns and we take pride in working directly with mineral owners in the same communities where we live and operate.

We started LOCAL LLC with a clear purpose: to compete directly with out-of-state buyers and provide local mineral owners with a trusted, transparent alternative. Too often, minerals in our area are purchased by groups with no connection to the region. We believe those opportunities should stay closer to home—benefiting both mineral owners and the communities where these assets are located.

A place where mineral owners can sell with confidence, knowing their minerals remain local.

We are currently interested in purchasing mineral interests in your area and would welcome the opportunity to make you a competitive, straightforward offer. Whether you are looking to sell all or a portion of your minerals, we aim to provide a simple and efficient process with clear communication every step of the way.

Why work with LOCAL LLC:

- Locally owned and operated with roots in Sidney and Watford City
- Founded to compete with out-of-state buyers and keep value local
- Direct buyer — no brokers or middlemen
- Straightforward offers with no hidden terms
- Flexible options (full or partial sale)
- Fast closing process with professional title support

We understand that mineral ownership is often tied to family history and long-term planning. Our goal is to make the process respectful, transparent, and beneficial for you and your family.

If you have any interest in discussing a potential sale or would simply like to understand the value of your minerals, please feel free to reach out. We would be happy to visit with you directly or review any information you have available, such as past lease agreements or revenue statements.

Thank you for your time and consideration. We look forward to the opportunity to work with you.

Sincerely,

Kaleb Dasinger

Kaleb Dasinger
Partner

Minerals We have found to date we would like to offer on

Township	Range	Section	Current well	Total Offer
23	59	29,32,28,33	City Of Sidney Wells	$163718.244

City of Sidney
115 - 2nd St. SE
Sidney, MT 59270

If you are interested in your options, please free to contact me with any questions you might have or fill out our questionnaire and return in the pre-paid envelope.

	Yes	No
We are interested in hearing more about our options:		
We are interested in selling all of our interests:		
We are interested in selling part of our interest:		
If you have any information, please include this in the enclosed envelope, such as a check stub		
Please remove us from your future mailings:		
Non-Profit of your choice		

Preferred method of contact

Name:

Phone #:

Email Address:

BAKKEN BORN

LOCAL LLC

A Bakken Born Company
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P.O. Box 77
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Thank you for your time and consideration. We look forward to the opportunity to work with you.

Sincerely,

Kaleb Dasinger

Kaleb Dasinger
Partner

Minerals We have found to date we would like to offer on

Township	Range	Section	Current well	Total Offer
23	59	29,32,28,33	City Of Sidney Wells	$52,995.6365

City of Sidney
115 - 2nd St. SE
Sidney, MT 59270

If you are interested in your options, please free to contact me with any questions you might have or fill out our questionnaire and return in the pre-paid envelope.

	Yes	No
We are interested in hearing more about our options:		
We are interested in selling all of our interests:		
We are interested in selling part of our interest:		
If you have any information, please include this in the enclosed envelope, such as a check stub		
Please remove us from your future mailings:		
Non-Profit of your choice		

Preferred method of contact

Name:

Phone #:

Email Address:

Montana Municipal Water and Sewer Tapping / Connection Fee Comparison

Municipality	2020 Census Population	Water Tap — 3/4 in. ($)	Sewer Tap ($)	Combined Fee ($)	Review Notes	Impact Fee Status	Impact Fee Categories	Water Impact Fee?	Sewer Impact Fee?
Alberton	452	$1,182.60	$1,461.00	$2,643.60		No public program confirmed	—	No public evidence found	No public evidence found
Big Sandy	605	$1,250.00	-	$1,250.00		No public program confirmed	—	No public evidence found	No public evidence found
Big Timber	1,650	$3,500.00	$2,500.00	$6,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Billings	117,116				Current utility rate resolutions are public, but a single standard 3/4-inch tap/connection amount was not located. Confirm miscellaneous special fees with Public Works.	No public program confirmed	—	No public evidence found	No public evidence found
Bozeman	53,293				City publishes water and sewer impact fees separately. A standard physical tap/connection charge was not identified in the reviewed public schedule.	Confirmed current program	Water; Wastewater; Transportation; Fire/EMS	Yes	Yes
Bridger	662	$500.00	$500.00	$1,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Broadus	456				Fees not provided in source table.	No public program confirmed	—	No public evidence found	No public evidence found
Cascade	600	$1,000.00	$1,000.00	$2,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Choteau	1,721	$1,500.00	$1,500.00	$3,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Clyde Park	332	$300.00		$300.00	No sewer fee provided.	No public program confirmed	—	No public evidence found	No public evidence found
Columbus	1,857	$1,730.00	$1,293.00	$3,023.00		No public program confirmed	—	No public evidence found	No public evidence found
Culbertson	753	$1,250.00	$3,000.00	$4,250.00		No public program confirmed	—	No public evidence found	No public evidence found
Darby	783	$250.00	$250.00	$500.00		No public program confirmed	—	No public evidence found	No public evidence found
Deer Lodge	2,938	$500.00		$500.00	No sewer fee provided.	No public program confirmed	—	No public evidence found	No public evidence found
Dutton	303	-	-	-		No public program confirmed	—	No public evidence found	No public evidence found
Ennis	917	$2,425.00	$3,613.00	$6,038.00		No public program confirmed	—	No public evidence found	No public evidence found
Eureka	1,380	$1,500.00	$1,500.00	$3,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Fairfield	759	$1,000.00	$1,000.00	$2,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Fairview	896	$1,000.00	$1,000.00	$2,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Forsyth	1,647				Name standardized from "Forsythe"; fees not provided	No public program confirmed	—	No public evidence found	No public evidence found
Fort Peck	239	$600.00	$600.00	$1,200.00		No public program confirmed	—	No public evidence found	No public evidence found
Froid	195	$1,200.00	$600.00	$1,800.00		No public program confirmed	—	No public evidence found	No public evidence found
Glasgow	3,202	$200.00	$200.00	$400.00		No public program confirmed	—	No public evidence found	No public evidence found
Grass Range	110	$50.00		$50.00	Water charge noted as new connection or reconnection; no sewer fee provided.	No public program confirmed	—	No public evidence found	No public evidence found
Great Falls	60,442				Connection charges are established by resolution; sewer tapping also includes equipment, labor and saddle costs. No single standard amount was located in the code reviewed.	No public program confirmed	—	No public evidence found	No public evidence found
Hamilton	4,822				Connection fees are set by council resolution and bundle specified components; water may include impact fee, meter pit, meter, curb stop, inspection and tap. Sewer may include impact fee, tap, saddle and inspections.	Historical program — verify current	Water; Sewer; Fire, Police (historically reported)	Historically yes	Historically yes
Hot Springs	557	$3,500.00	$2,500.00	$6,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Joliet	577	$1,250.00	$1,500.00	$2,750.00		No public program confirmed	—	No public evidence found	No public evidence found
Jordan	356	-	-	-		No public program confirmed	—	No public evidence found	No public evidence found

Laurel	7,222	$250.00		$250.00	Water amount applies to 2-inch or smaller connection; no sewer fee provided.	No public program confirmed	—	No public evidence found	No public evidence found
Lima	212	$3,000.00		$3,000.00	Sewer listed as N/A.	No public program confirmed	—	No public evidence found	No public evidence found
Miles City	8,354				Water tapping and water/sewer system-development fees are contained in Exhibit A, available from the City Clerk, rather than displayed in the online code.	No public program confirmed	—	No public evidence found	No public evidence found
Missoula	73,489				Sewer connection fee varies by water-meter size, location, SIDs and prior contributions to the main. City Engineering calculates each connection; no single standard amount is published.	Confirmed current program	Transportation	No evidence found	No evidence found
Plains	1,106	$2,000.00	$2,000.00	$4,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Polson	5,148				Uses annual unitary connection-fee formulas plus special installation charges. The unitary fee is recalculated from departmental expenditures and number of connections.	Confirmed current program	Water; Wastewater; Fire (current categories should be checked against 2025 study)	Yes	Yes
Richey	164	$500.00	$500.00	$1,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Ronan	1,955	$2,635.45	$1,445.00	$4,080.45	Water consists of $1,118.46 plus installation, reported total $2,635.45	No public program confirmed	—	No public evidence found	No public evidence found
Sidney	6,062	$500.00	$1,000.00	$1,500.00	Single-family one-time connection/hookup amounts in current online code. These are distinct from any physical service-line construction costs borne by the owner.	Confirmed local program	Water; Sewer	Yes	Yes
St. Ignatius	768	$1,000.00	$1,000.00	$2,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Stevensville	2,002	$4,427.00	$1,190.00	$5,617.00		No public program confirmed	—	No public evidence found	No public evidence found
Superior	830	$200.00	$200.00	$400.00		No public program confirmed	—	No public evidence found	No public evidence found
Thompson Falls	1,336	$2,000.00	$2,000.00	$4,000.00		No public program confirmed	—	No public evidence found	No public evidence found
Three Forks	1,989	$250.00	$250.00	$500.00		No public program confirmed	—	No public evidence found	No public evidence found
Townsend	1,787				Fees not provided in source table.	No public program confirmed	—	No public evidence found	No public evidence found
Troy	797	$3,500.00	$2,000.00	$5,500.00		No public program confirmed	—	No public evidence found	No public evidence found
Twin Bridges	330	$3,056.00	$600.00	$3,656.00	Water fee reportedly increases $88 annually.	No public program confirmed	—	No public evidence found	No public evidence found
West Yellowstone	1,272	$1,600.00	$3,000.00	$4,600.00		No public program confirmed	—	No public evidence found	No public evidence found
Westby	167	-	-	-		No public program confirmed	—	No public evidence found	No public evidence found

Expanded Benchmark Summary

Metric	Water	Sewer	Combined
Municipalities listed	48		
Numeric fees reported	38	33	38
Average reported fee	$1,331.74	$1,187.94	$2,363.37
Median reported fee	$1,091.30	$1,000.00	$2,000.00
Maximum reported fee	$4,427.00	$3,613.00	$6,038.00
Zero-dollar fees	3	4	

Interpretation note

Blank fee cells do not mean the municipality charges nothing. They indicate that no single standard amount was publicly identified, or the city uses actual-cost, formula-based, location-specific, or resolution-based charges.

MCA 7-6-1601 Defines "Connection Charge" as the actualy cost of connecting a proeprty to a public utility system and is limited to the labor, materials, and overhead involved in making connections and installing meters.

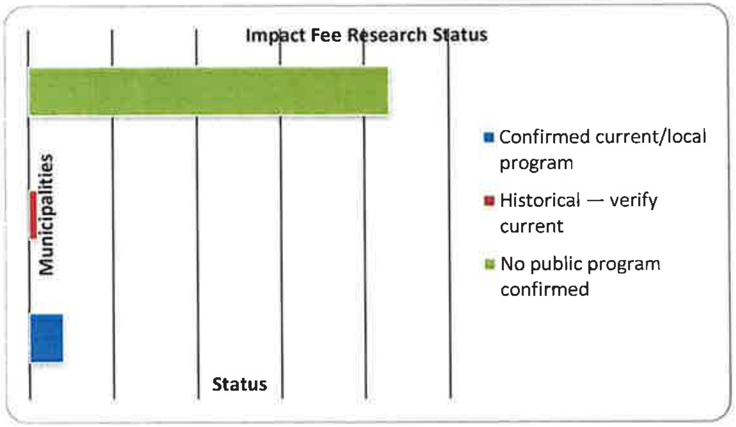
Impact Fee Cross-Reference

Status	Count
Confirmed current/local program	4
Historical — verify current	1
No public program confirmed	43

Confirmed Municipality	Categories	Water / Sewer
Bozeman	Water; Wastewater; Transportation; Fire/EMS	Yes / Yes
Missoula	Transportation	No evidence found / No evidence found
Polson	Water; Wastewater; Fire (current categories should be (	Yes / Yes
Sidney	Water; Sewer	Yes / Yes

Important limitation

"No public program confirmed" means that this review did not locate a current publicly documented statutory impact-fee program. It should not be treated as a legal finding that the municipality has none.



CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
1000 GENERAL							
310000 - TAXES							
311010	Real Property Taxes	1,185,715.46	$1,267,317		$1,484,986	$217,669	
311020	Personal Property Taxes	8,474.11	$25,000		$25,000	$0	
311030	Motor Vehicle Taxes	0.00	$5,000		$5,000	$0	
312000	Penalty & Interest on Deliquent Taxes	4,256.39	$5,000		$5,000	$0	
314150	Marijuana Excise Tax	122,163.56	$135,000		$135,000	$0	
315101	TBID Tax					$0	
	Account Total	**1,320,609.52**	**$1,437,317**	**$0**	**$1,654,986**	**$217,669**	**$0**
320000- LICENSES AND PERMITS							
322010	Alcoholic Beverage Lic & Permits	9,970.00	$12,000		$12,000	$0	
322020	Gen Bus/Prof/Occupational	3,835.00	$5,000		$5,000	$0	
323010	Building & Related Permits-City	65,555.52	$70,000		$70,000	$0	
323011	Building & Related Permits-County	34,562.03	$40,000		$40,000	$0	
323030	Animal Licenses	710.00	$1,000		$1,000	$0	
323050	Other Miscellaneous Permits	0.00	$500		$500	$0	
323080	Bicycle Licenses	0.00	$6		$6	$0	
	Account Total	**114,632.55**	**$128,506**	**$0**	**$128,506**	**$0**	**$0**
330000- INTERGOVERNMENTAL REVENUES							
331024	Dept of Justic-Fed Grant					$0	
333040	Payment in Lieu of Taxes					$0	
334000	State Grants	255,963.76	$631,536		$318,000	-$313,536	SLIPA Grant
335030	Motor Vehicle Tax- Ad Valorem					$0	
335110	Live Card Game Table Permit	300.00	$500		$500	$0	
335120	Gambling Machine Permits	20,700.00	$20,000		$20,000	$0	
337000	Local Grants					$0	
335230	State Entitlement Share	1,021,352.16	$1,021,352		$1,049,774	$28,422	
338000	Richland County Allocation	0.00	$24,000		$24,000	$0	Park Chem, Fire Hall Water Bill
	Account Total	**1,298,315.92**	**$1,697,388**	**$0**	**$1,412,274**	**-$285,114**	**$0**
340000- CHARGES FOR SERVICE							
341000	General Government- Board of Adj.	2,200.00	$2,500		$2,500	$0	
341010	General Government-Miscellaneous	1,564.64	$1,000		$1,000	$0	
341011	Administration Fees	298.20	$1,500		$1,500	$0	
342020	Special Fire Protections	27.69				$0	
343011	Road & Street Repair	15,169.49	$0		$0	$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

Account	Description	2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
344036	Subdivision Review	800.00	$30,000		$30,000	$0	
346030	Swimming Pool-Pass Fee	35,185.00	$30,000		$30,000	$0	
346031	Swimming Pool-Daily Users Fee	9,360.00	$15,000		$15,000	$0	
346050	Charges for use of Pavilion in Veteran's Park	200.00	$100		$100	$0	
	Account Total	**64,805.02**	**$80,100**	**$0**	**$80,100**	**$0**	**$0**
	350000- FINES & FORTEITURES						
351030	Court Fines & Forfeitures	164,095.44	$140,000		$140,000	$0	
	Account Total	**164,095.44**	**$140,000**	**$0**	**$140,000**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
361000	Rents/Leases					$0	
361100	Dividends	0.00	$150		$150	$0	
362000	Other Miscellaneous Revenue	52,849.63	$25,000		$50,000	$25,000	
365000	Contributions	0.00	$5,000		$5,000	$0	
365010	Private Gifts & Bequests	0.00	$500		$500	$0	
365030	K-9 Donations	25.00	$5,500		$5,500	$0	
365040	Playground Donations	5,500.00	$50,000		$50,000	$0	
365045	Quilling's Restroom Facility Donations	1,100.00					
365050	Parks Program Donations		$25,000		$25,000	$0	
367000	Sale of Junk or Salvage	441.00	$15,000		$15,000	$0	
	Account Total	**59,915.63**	**$126,150**	**$0**	**$151,150**	**$25,000**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	183,479.17	$160,550		$160,550	$0	
372010	Oil Royalties					$0	
	Account Total	**183,479.17**	**$160,550**	**$0**	**$160,550**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
382010	Sale of General Fixed Assets		$0		$0	$0	
383000	Interfund Operating Transfer	185,000.00	$185,000		$194,500		**$9,500**
384000	Other Financing					$0	
	Account Total	**185,000.00**	**$185,000**	**$0**	**$194,500**	**$0**	**$9,500**
	FUND TOTAL	**3,390,853.25**	**$3,955,011**	**$0**	**$3,922,066**	**-$42,445**	**$9,500**
	2060 PLAYGROUND & PARKS						

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	360000- MISCELLANEOUS REVENUE						
365010	Contributions & Donations					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$0	-$750	
	Account Total	**750.00**	**$750**	**$0**	**$0**	**-$750**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer		$0		$0	(General)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**(General)**	**$0**
	FUND TOTAL	**750.00**	**$750**	**$0**	**$0**		**$0**
	2061 BALLPARKS & BALL FIELDS						
	360000- MISCELLANEOUS REVENUE						
365010	Contributions & Donations					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	500.00	$500			-$500	
	Account Total	**500.00**	**$500**	**$0**	**$0**	**-$500**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer		$0		$0	(General)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**(General)**	**$0**
	FUND TOTAL	**500.00**	**$500**	**$0**	**$0**		**$0**
	2062 TENNIS COURTS						
	360000- MISCELLANEOUS REVENUE						
365010	Contributions & Donations					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	5,000.00	$5,000		$5,000	$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

			2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
		Account Total	**5,000.00**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer		115,000.00	$115,000		$65,000	(General/OG)	-$50,000
		Account Total	**115,000.00**	**$115,000**	**$0**	**$65,000**		**-$50,000**
		FUND TOTAL	**120,000.00**	**$120,000**	**$0**	**$70,000**	**$0**	**-$50,000**
	2063 BIKE PATH							
	360000- MISCELLANEOUS REVENUE							
365010	Contributions & Donations		1,000.00				$0	
		Account Total	**1,000.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings		2,500.00	$2,500			-$2,500	
		Account Total	**2,500.00**	**$2,500**	**$0**	**$0**	**-$2,500**	**$0**
	380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer		0.00	$10,000			(General)	-$10,000
		Account Total	**0.00**	**$10,000**	**$0**	**$0**		**-$10,000**
		FUND TOTAL	**3,500.00**	**$12,500**	**$0**	**$0**	**-$2,500**	**-$10,000**
	2101 TBID							
	310000- TAXES							
315101	TBID Tax-Lawsuit Payment					$30,000	$30,000	
315101	TBID Tax		119,902.67	$300,000		$115,000	-$185,000	
		Account Total	**119,902.67**	**300,000.00**	**0.00**	**145,000.00**	**-155,000.00**	**0.00**
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings		750.00	$750		$750	$0	
		Account Total	**750.00**	**$750**	**$0**	**$750**	**$0**	**$0**
		FUND TOTAL	**120,652.67**	**$300,750**	**$0**	**$145,750**	**-$155,000**	**$0**
	2170 AIRPORT							

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	310000- TAXES						
311010	Real Property Taxes	18,844.54	$20,617		$22,088	$1,471	
311020	Personal Property Taxes	137.43				$0	
312000	Penalty & Interest on Delinquent Taxes	65.60	$20		$20	$0	
	Account Total	**19,047.57**	**$20,637**	**$0**	**$22,108**	**$1,471**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in the Liew of Taxes					$0	
335230	State Entitlement Share		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**19,047.57**	**$20,637**	**$0**	**$22,108**	**$1,471**	**$0**
	2190 COMPREHENSIVE LIABILITY						
	310000- TAXES						
311010	Real Property Taxes	45,118.74	$49,560		$58,901	$9,340	
311020	Personal Property Taxes	330.36				$0	
311030	Motor Vehicle Taxes	205.15				$0	
312000	Penalty & Interest on Delinquent Taxes		$50		$50	$0	
	Account Total	**45,654.25**	**$49,610**	**$0**	**$58,951**	**$9,340**	**$0**
	330000- INTGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**45,654.25**	**$49,610**	**$0**	**$58,951**	**$9,340**	**$0**
	2220 LIBRARY LEVY						
	310000- TAXES						
311010	Real Property Taxes	298.24	$0		$0	-$298	
311020	Personal Property Taxes					$0	
311030	Motor Vehicle Taxes					$0	
312000	Penalty & Interest on Delinquent Taxes	245.36	$100		$100	-$245	
	Account Total	**543.60**	**$100**	**$0**	**$100**	**-$544**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	400.00	$400		$400	$0	
	Account Total	**400.00**	**$400**	**$0**	**$400**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**943.60**	**$500**	**$0**	**$500**	**-$544**	**$0**
	2260 STORM DISASTER						
	310000- TAXES						
311010	Real Property Taxes	7,142.18	$7,930		$9,817	$1,887	
311020	Personal Property Tax	52.86				$0	
312000	Penalty & Interest on Delinquent Taxes	20.97				$0	
	Account Total	**7,216.01**	**$7,930**	**$0**	**$9,817**	**$1,887**	**$0**

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
330000- INTERGOVERNMENTAL REVENUES							
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings	850.00	$850		$1,500	$650	
	Account Total	**850.00**	**$850**	**$0**	**$1,500**	**$650**	**$0**
	FUND TOTAL	**8,066.01**	**$8,780**	**$0**	**$11,317**	**$2,537**	**$0**
2350 LOCAL GOVT STUDY COMMISSION							
310000- TAXES							
311010	Real Property Taxes	2,678.55	$0		$0	-$31,002	
311020	Personal Property Tax					$0	
312000	Penalty & Interest on Delinquent Taxes					$0	
	Account Total	**2,678.55**	**$0**	**$0**	**$0**	**-$31,002**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer		$0		$0		$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings	750.00	$750		$500	-$250	
	Account Total	**750.00**	**$750**	**$0**	**$500**	**-$250**	**$0**
	FUND TOTAL	**3,428.55**	**750.00**	**0.00**	**500.00**	**-31,251.79**	**0.00**
2370 P.E.R.S- EMPLOYER CONTRIBUTION							
310000- TAXES							
311010	Real Property Taxes	183,485.19	$202,206		$105,530	-$96,676	
311020	Personal Property Taxes	1,347.87				$0	
312000	Penalty & Interest on Delinquent Taxes	626.11	$50		$50	$0	
	Account Total	**185,459.17**	**$202,256**	**$0**	**$105,580**	**-$96,676**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
330000- INTERGOVERNMENTAL REVENUES							
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings	2,500.00	$2,500		$0	-$2,500	
	Account Total	**2,500.00**	**$2,500**	**$0**	**$0**	**-$2,500**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**187,959.17**	**$204,756**	**$0**	**$105,580**	**-$99,176**	**$0**
2371 EMPLOYER CONT GROUP HEALTH							
310000- TAXES							
311010	Real Property Taxes	257,689.38	$279,520		$230,695	-$48,826	
311020	Personal Property Tax Reimbursement	1,863.23				$0	
312000	Penalty & Interest on Delinquent Taxes	827.27	$50		$50	$0	
	Account Total	**260,379.88**	**$279,570**	**$0**	**$230,745**	**-$48,826**	**$0**
330000- INTERGOVERNMENTAL REVENUES							
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
360000- MISCELLANEOUS REVENUE							
365000	Contributions	68.00	$0		$0	$0	
	Account Total	**68.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings	2,500.00	$2,500		$0	$0	
	Account Total	**2,500.00**	**$2,500**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	FUND TOTAL	**262,947.88**	**$282,070**	**$0**	**$230,745**	**-$48,826**	**$0**
	2372 PERMISSIVE HEALTH LEVY						
	310000- TAXES						
311010	Real Property Taxes	52.50	$0		$0	$0	
311020	Personal Property Tax Reimbursement	47.26				$0	
312000	Penalty & Interest on Delinquent Taxes					$0	
	Account Total	**99.76**	**$0**	**$0**	**$0**	**$0**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
365000	Contributions					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**99.76**	**$0**	**$0**	**$0**	**$0**	**$0**
	2390 DRUG FORFEITURE						
	350000- FINES AND FORFEITURES						
351030	Court Fines & Forfeitures	607.50	$12,000		$12,000	$0	
	Account Total	**607.50**	**$12,000**	**$0**	**$12,000**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
362000	Other Miscellaneous Revenue					$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$500	-$250	
	Account Total	**750.00**	**$750**	**$0**	**$500**	**-$250**	**$0**
384000	**OTHER FINANCING-SPECIAL**					$0	
	FUND TOTAL	**1,357.50**	**$12,750**	**$0**	**$12,500**	**-$250**	**$0**
	2399 IMPACT FEES						
	340000- CHARGES FOR SERVICES						
341071	Street Impact Fees		$0		$0	$0	
341074	Parks Impact Fees		$0		$0	$0	
371010	Investment Earnings	6,000.00	$6,000		$6,000	$0	
	FUND TOTAL	**6,000.00**	**$6,000**	**$0**	**$6,000**	**$0**	**$0**
	2425 STREET LIGHTING						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments	220,795.89	$225,000		$225,000	$0	
363040	Penalty & Interest Special Assessments	849.33	$100		$100	$0	
	Account Total	**221,645.22**	**$225,100**	**$0**	**$225,100**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	7,000.00	$7,000		$10,000	$3,000	
	Account Total	**7,000.00**	**$7,000**	**$0**	**$10,000**	**$3,000**	**$0**
	FUND TOTAL	**228,645.22**	**$232,100**	**$0**	**$235,100**	**$3,000**	**$0**
	2550 TREE REMOVAL-DUTCH ELM DISEASE						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments		$0		$0	$0	
363040	Penalty & Interest Special Assessments					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
370000- INVESTMENT EARNINGS							
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
2565 CITY WIDE STREET MAINTENANCE							
340000- CHARGES FOR SERVICE							
343011	Road & Street Repair	11,000.00				$0	
343035	Sale of Sewer Materials and Supplies	6,000.00				$0	
	Account Total	**17,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
360000- MISCELLANEOUS REVENUE							
360000	Miscellaneaous Revenue	1,091.93					
363010	Maintenance Assessments	547,080.00	$555,000		$555,000	$0	
363040	Penalty & Interest Special Assessments	3,955.92	$1,500		$1,500	$0	
	Account Total	**552,127.85**	**$556,500**	**$0**	**$556,500**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings	6,000.00	$6,000		$10,000	$4,000	
	Account Total	**6,000.00**	**$6,000**	**$0**	**$10,000**	**$4,000**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**575,127.85**	**$562,500**	**$0**	**$566,500**	**$4,000**	**$0**
2566 SNOW REMOVAL							
340000- CHARGES FOR SERVICE							
343011	Road & Street Repair					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	360000- MISCELLANEOUS REVENUE						
360000	Miscellaneous Revenue	291.18	$222,000			-$222,000	
363010	Maintenance Assessments	219,780.00			$222,000	$222,000	
	Account Total	**220,071.18**	**$222,000**	**$0**	**$222,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	4,000.00	$4,000		$5,000	$1,000	
	Account Total	**4,000.00**	**$4,000**	**$0**	**$5,000**	**$1,000**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	(General)		(General)			$0
	Account Total		**$0**		**$0**	**$0**	**$0**
	FUND TOTAL	**224,071.18**	**$226,000**	**$0**	**$227,000**		**$0**
	2564 N-H STREET MAINTENANCE						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenace Assessments					$0	
363040	Penalty & Interest Special Assessments					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	2584 MOWING						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenace Assessments	12,341.79	$30,000		$30,000	$0	
363040	Penalty & Interest Special Assessments	835.58	$200		$200	$0	

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	13,177.37	$30,200	$0	$30,200	$0	$0
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	3,000.00	$3,000		$3,500	$500	
	Account Total	3,000.00	$3,000	$0	$3,500	$500	$0
	FUND TOTAL	16,177.37	$33,200	$0	$33,700	$500	$0
	2598 MSV PARK MAINTENANCE #98						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments	3,040.41	$2,000		$2,000	$0	
363040	Penalty & Interest Special Assessments	17.71				$0	
	Account Total	3,058.12	$2,000	$0	$2,000	$0	$0
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$1,000	$250	
	Account Total	750.00	$750	$0	$1,000	$250	$0
	FUND TOTAL	3,808.12	$2,750	$0	$3,000	$250	$0
	2600 CURB & SIDEWALK						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments					$0	
363040	Penalty & Interest Special Assessments					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	0.00	$0	$0	$0	$0	$0

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
2810 POLICE PENSION & TRAINING							
330000- INTERGOVERNMENTAL REVENUES							
335050	Insurance Premium Apportionment	0.00	$16,000		$16,000	$0	
	Account Total	**0.00**	**$16,000**	**$0**	**$16,000**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer				$20,000		$20,000
	Account Total	**0.00**	**$0**	**$0**	**$20,000**	**$0**	**$20,000**
	FUND TOTAL	**0.00**	**$16,000**	**$0**	**$36,000**		**$20,000**
2820 GAS TAX							
330000- INTERGOVERNMENTAL REVENUES							
335040	Gasoline Tax Apportionment	250,742.63	$286,236		$287,987	$1,750	
	Account Total	**250,742.63**	**$286,236**	**$0**	**$287,987**	**$1,750**	**$0**
340000-CHARGE FOR SERVICES							
343018	Sale of Materials					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings	10,000.00	$10,000		$20,000	$10,000	
	Account Total	**10,000.00**	**$10,000**	**$0**	**$20,000**	**$10,000**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**260,742.63**	**$296,236**	**$0**	**$307,987**	**$11,750**	**$0**

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
2821 NEW FUEL TAX							
	330000- INTERGOVERNMENTAL REVENUES						
335040	Gasoline Tax Apportionment					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	340000-CHARGE FOR SERVICES						
343018	Sale of Materials					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
2861-MAIN STREET MT GRANT							
	330000- INTERGOVERNMENTAL REVENUES						
334142	Special Events Grants-Commerce	60,000.00	$60,000		$50,000	-$10,000	
337000	Local Grants						
	Account Total	**60,000.00**	**$60,000**	**$0**	**$50,000**	**-$10,000**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	500.00				$0	
	Account Total	**500.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**60,500.00**	**$60,000**	**$0**	**$50,000**	**-$10,000**	**$0**
2869-NUISANCE							
	360000- MISCELLANEOUS REVENUES						
363010	Maintenance Assessments	26,511.33	$15,000		$15,000	$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**26,511.33**	**$15,000**	**$0**	**$15,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$1,500	$750	
	Account Total	**750.00**	**$750**	**$0**	**$1,500**	**$750**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer	25,000.00	**$25,000**		**$0**		-$25,000
	Account Total	**25,000.00**	**$25,000**	**$0**	**$0**	**$0**	**-$25,000**
	FUND TOTAL	**52,261.33**	**$40,750**	**$0**	**$16,500**	**$750**	**$0**
	2889 MT TOURISM DEV. GRANT						
	330000- INTERGOVERNMENTAL REVENUES						
334142	Special Events Grants-Commerce				$750,000	$750,000	
337000	Local Grants						
	Account Total	**0.00**	**$0**	**$0**	**$750,000**	**$750,000**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$750,000**	**$750,000**	**$0**
	2890 OIL/GAS SEVERANCE						
	330000- INTERGOVERNMENTAL REVENUES						
334000	State Grants					$0	
335060	Oil & Gas Production Tax (HB758)	704,975.33	$650,000		$650,000	$0	
	Account Total	**704,975.33**	**$650,000**	**$0**	**$650,000**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUES						
361000	Rents/Leases					$0	
362000	Other Miscellaneous Revenue					$0	
365010	Private Gifts & Bequests					$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	6,500.00	$6,500		$10,000	$3,500	
372010	Oil Royalties	38,789.47	$20,000		$20,000	$0	
	Account Total	**45,289.47**	**$26,500**	**$0**	**$30,000**	**$3,500**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**750,264.80**	**$676,500**	**$0**	**$680,000**	**$3,500**	**$0**
	2990 ARPA						
	330000- INTERGOVERNMENTAL REVENUES						
331000	Fed Grants					$0	
						$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	850.00	$850		$1,000	$150	
	Account Total	**850.00**	**$850**	**$0**	**$1,000**	**$150**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**850.00**	**$850**	**$0**	**$1,000**	**$150**	**$0**
	3400 REVOLVING FUND						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	850.00	$850		$2,000	$1,150	
	Account Total	**850.00**	**$850**	**$0**	**$2,000**	**$1,150**	**$0**

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	380000- OTHER FINANCING SOURCES						
381030	SID Bonds					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**850.00**	**$850**	**$0**	**$2,000**	**$1,150**	**$0**
	3600 SID100 SMV PAVING						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments					$0	
363020	Bond Principal & Interest Assessments					$0	
363040	Penalty & Interest Special Assessments					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	0.00		$0		$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3601 SID101A						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments					$0	
363020	Bond Principal and Interest Assessments					$0	
363040	Penalty & Interest Special Assessments					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	0.00		$0		$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3602 SID #102						

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments					$0	
363020	Bond Principal & Interest Assessments		$0		$0	$0	
363040	Penalty & Interest Special Assessments		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer					(General)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**(General)**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**		**$0**
	3603 SID #103						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments					$0	
363020	Bond Principal & Interest Assessments					$0	
363040	Penalty & Interest Special Assessments					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3604 SID #104						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments	48,754.29	$45,000		$45,000	$0	
363020	Bond Principal & Interest Assessments	0.00	$0		$0	$0	

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
363040	Penalty & Interest Special Assessments	138.06	$100		$100	$0	
	Account Total	**48,892.35**	**$45,100**	**$0**	**$45,100**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	8,000.00	$8,000		$8,000	$0	
	Account Total	**8,000.00**	**$8,000**	**$0**	**$8,000**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer	10,000.00	$10,000		$25,000	(O&G)	$15,000
	Account Total	**10,000.00**	**$10,000**	**$0**	**$25,000**	**(O&G)**	**$15,000**
	FUND TOTAL	**66,892.35**	**$63,100**	**$0**	**$78,100**		**$15,000**
	4010 CITY HALL CIP						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**		**$0**
	4011 POOL CIP						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	45,000.00	$45,000		$45,000	(O&G)	$0
	Account Total	**45,000.00**	**$45,000**	**$0**	**$45,000**	**(O&G)**	**$0**
	FUND TOTAL	**45,000.00**	**$45,000**	**$0**	**$45,000**		**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
4015 PARKS CIP							
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	65,000.00	$65,000		$385,000	(O&G)	$320,000
	Account Total	**65,000.00**	**$65,000**	**$0**	**$385,000**		**$320,000**
	FUND TOTAL	**65,000.00**	**$65,000**	**$0**	**$385,000**	**$0**	**$320,000**
4016 PARKS FACILITY CIP							
	330000- INTERGOVERNMENTAL REVENUES						
342000	State Grants	-20,000.00				$0	
	Account Total	**-20,000.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	138,000.00	$98,000			(O&G)	-$98,000
	Account Total	**138,000.00**	**$98,000**	**$0**	**$0**		**-$98,000**
	FUND TOTAL	**118,000.00**	**$98,000**	**$0**	**$0**	**$0**	**-$98,000**
4020 POLICE CIP							
	360000- MISCELLANEOUS REVENUE						
362000	Other Miscellaneous Revenue					$0	
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
383000	Interfund Operating Transfer				$60,000		$60,000
	Account Total	**0.00**	**$0**	**$0**	**$60,000**		**$60,000**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$60,000**	**$0**	**$60,000**
	4025 POLICE INVESTIGATIVE CIP						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer		$0		$0	(O&G)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**(O&G)**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**		**$0**
	4030 CAPITAL PROJECTS- STREETS						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	40,000.00	$40,000		$0	(O&G)	-$40,000
	Account Total	**40,000.00**	**$40,000**	**$0**	**$0**		**-$40,000**
	FUND TOTAL	**40,000.00**	**$40,000**	**$0**	**$0**	**$0**	**-$40,000**
	4031 CAPITAL PROJECT- STREET CONST						
	360000- MISCELLANEOUS REVENUE						
362000	Other Miscellaneous Revenue					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
371010	Investment Earnings					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer					COMBINED WI	$0
	Account Total	0.00	$0	$0	$0	$0	$0
	FUND TOTAL	0.00	$0	$0	$0	$0	$0
	4040 CAPITAL PROJECTS- FIRE EQUIP.						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	50,000.00	$50,000	$50,000	$50,000	(O&G)	$0
	Account Total	50,000.00	$50,000	$50,000	$50,000		$0
	FUND TOTAL	50,000.00	$50,000	$50,000	$50,000	$0	$0
	4060 ENHANCE-BIKE/PEDESTRIAN PATH						
	360000- MISCELLANEOUS REVENUE						
334000	State Grants					$0	
365010	Private Gifts & Bequests					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	0.00	$0	$0	$0	$0	$0
	FUND TOTAL	0.00	$0	$0	$0	$0	$0
	4070 ENHANCEMENT- CAPITAL PROJECT						

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	4075 CURB & SIDEWALK						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	5210 WATER UTILITY						
	310000 - TAXES						
313021	Water Pumping Surcharge	8,612.36	$8,500		$8,500	$0	
	Account Total	**8,612.36**	**$8,500**	**$0**	**$8,500**	**$0**	**$0**
	330000- INTERGOVERMENTAL REVENUES						
331000	Federal Grants	127,724.39					
334121	DNRC Grants						
		127,724.39		**$0**			
	340000- CHARGES FOR SERVICE						
341011	Administrative Fees	0.00	$100		$100	$0	
343021	Metered Water Sales	2,120,251.82	$2,160,000		$2,160,000	$0	
343023	Bulk Water Sales	1,179.00	$2,000		$2,000	$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
343024	Sales of Water Materials & Supplies	38.48	$4,000		$4,000	$0	
343026	Water Installation Charges	500.00	$10,000		$10,000	$0	
343027	Miscellaneous Water Revenue	955.00	$2,000		$2,000	$0	
343045	Sale of Scrap	132.30				$0	
	Account Total	**2,123,056.60**	**$2,178,100**	**$0**	**$2,178,100**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
361000	Rents/Leases		$0		$0	$0	
361100	Dividends		$0		$0	$0	
362000	Other Miscellaneous Revenue	10,191.39				$0	
	Account Total	**10,191.39**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000-INVESTMENT EARNINGS						
371010	Investment Earnings	267,029.17	$250,000		$250,000	$0	
	Account Total	**267,029.17**	**$250,000**	**$0**	**$250,000**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
382030	Gain/Loss on Sale of Fixed Assets					$0	
383000	Interfund Operating Transfer						$0
381070	Proceeds from Notes/Loans/Intercap	1,714,720.00	**$9,000,000**		**$9,000,000**	$0	
	Account Total	**1,714,720.00**	**$9,000,000**	**$0**	**$9,000,000**	**$0**	**$0**
381070	**Bonds Payable**						
	FUND TOTAL	**4,251,333.91**	**$11,436,600**	**$0**	**$11,436,600**	**$0**	**$0**
	5211 WATER IMPACT FEES						
	340000- CHARGES FOR SERVICE						
341011	Administration Fees						
343025	Water Impact Fees					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	370000-INVESTMENT EARNINGS						
371010	Investment Earnings	6,000.00	$6,000		$10,000	$4,000	
	Account Total	6,000.00	$6,000	$0	$10,000	$4,000	$0

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	FUND TOTAL	**6,000.00**	**$6,000**	**$0**	**$10,000**	**$4,000**	**$0**
	5310 SEWER UTILITY						
	330000-INTERGOVERNMENTAL REVENUES						
331010	Federal Grant-CDBG	914,789.02	$550,800		$0	-$550,800	
334120	State Grant-TSEP	303,914.36	$100,000		$0	-$100,000	
334121	DNRC Grants						
	Account Total	**1,218,703.38**	**$650,800**	**$0**	**$0**	**-$650,800**	**$0**
	340000-CHARGES FOR SERVICES						
341011	Administrative Fees	300.00	$0		$0	$0	
343031	Sewer Service Charges	1,858,688.81	$1,900,000		$1,900,000	$0	
343032	Sewer Installation Charges	3,000.00	$3,000		$3,000	$0	
343035	Sale of Sewer Materials & Supplies	16,379.20	$500		$500	$0	
343036	Miscellaneous Sewer Revenue	0.00	$2,000		$2,000	$0	
	Account Total	**1,878,368.01**	**$1,905,500**	**$0**	**$1,905,500**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
360000	Miscellaneus Revenue	17,939.50	$35,000		$35,000	$0	
361000	Rents & Leases	33,606.61	$35,000		$35,000	$0	
361100	Dividends		$0		$0	$0	
363010	Maintenance Assessments	9,834.08	$10,000		$10,000	$0	
362020	Seisomograph- Lagoon	498.03				$0	
363040	Penalty & Interest Special Assessments	2,604.83				$0	
365000	Contribution		$0		$0	$0	
	Account Total	**64,483.05**	**80,000.00**	**0.00**	**80,000.00**	**0.00**	**0.00**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	289,141.37	$200,000		$200,000	$0	
371030	Interest on Contracts Receivable		$0		$0	$0	
	Account Total	**289,141.37**	**$200,000**	**$0**	**$200,000**	**$0**	**$0**
	380000-OTHER FINANCING SOURCES						
381070	Proceeds from Notes/Loans/Intercap		$0		$0	$0	
382030	Gain or Loss on Sale of Fixed Assets					$0	
383000	Interfund Operating Transfer						$0

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**3,450,695.81**	**$2,836,300**	**$0**	**$2,185,500**	**-$650,800**	**$0**
	5311 SEWER IMPACT FEES						
	340000-CHARGES FOR SERVICES						
341011	Administration Fees					$0	
343033	Sewer Impact Fees	6,000.00				$0	
	Account Total	6,000.00	$0	$0	$0	$0	$0
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	3,000.00	$3,000		$5,000	$2,000	
	Account Total	3,000.00	$3,000	$0	$5,000	$2,000	$0
	FUND TOTAL	**9,000.00**	**$3,000**	**$0**	**$5,000**	**$2,000**	**$0**
	5410 SOLID WASTE						
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	340000- CHARGES FOR SERVICE						
343041	Garbage Collection Charges	27,742.62	$20,000		$20,000	$0	
343046	Miscellaneous Revenues	0.00	$1,000		$1,000	$0	
	Account Total	**27,742.62**	**$21,000**	**$0**	**$21,000**	**$0**	**$0**
	360000-MISCELLANEOUS REVENUES						
361000	Rents/Leases	0.00	$30,000		$30,000	$0	
362000	Other Miscellaneous Revenue	1,747.08				$0	
363010	Maintenance Assessments	1,145,844.23	$1,178,000		$1,178,000	$0	
363040	Penalty & Interest Special Assessments	4,301.55	$3,000		$3,000	$0	
365000	Contributions & Donations					$0	
367000	Sale of Junk or Salvage					$0	
	Account Total	**1,151,892.86**	**$1,211,000**	**$0**	**$1,211,000**	**$0**	**$0**
	370000-INVESTMENT EARNINGS						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
371010	Investment Earnings	6,000.00	$6,000		$20,000	$14,000	
	Account Total	**6,000.00**	**$6,000**	**$0**	**$20,000**	**$14,000**	**$0**
	380000-OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**1,185,635.48**	**$1,238,000**	**$0**	**$1,252,000**	**$14,000**	**$0**
	5710 SWEEPING OPERATING						
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
360000	Miscellaneus Revenue	436.77	$16,000		$16,000	$0	
361000	Rents and Leases	0.00	$16,000		$16,000	$0	
363010	Maintenance Assessments	388,714.95	$386,000		$386,000	$0	
363040	Penalty & Interest Special Assessments	1,514.89	$8,216		$8,216	$0	
	Account Total	**390,666.61**	**$410,216**	**$0**	**$410,216**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	3,000.00	$3,000		$15,000	$12,000	
	Account Total	**3,000.00**	**$3,000**	**$0**	**$15,000**	**$12,000**	**$0**
	380000- OTHER FINANCING SOURCES						
382010	Sale of General Fixed Assets					$0	
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
		0.00		$0			
	FUND TOTAL	**393,666.61**	**$413,216**	**$0**	**$425,216**	**$12,000**	**$0**
	7120 FIRE RELIEF AGENCY FUND						
	310000- TAXES						
311010	Real Property Taxes	85,707.63	$95,156		$95,714	$558	
311020	Personal Property Taxes	634.29				$0	

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
312000	Penalty & Interest on Delinquent Taxes	257.82	$40		$40	$0	
	Account Total	**86,599.74**	**$95,196**	**$0**	**$95,754**	**$558**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335030	Motor Vehicle Tax- Ad Valorem					$0	
335050	Insurance Premium Apportionment					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	5,900.00	$0		$0	$0	
	Account Total	**5,900.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**92,499.74**	**$95,196**	**$0**	**$95,754**	**$558**	**$0**
	7970 GRANT-RICHLAND COUNTY						
	330000- INTERGOVERNMENTAL REVENUES						
337000	Local Grants					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUES						
365010	Private Gifts & Bequests					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	GRAND TOTAL	**16,118,782.61**	**$23,512,513**	**$50,000**	**$22,772,973**	**-$969,835**	**$226,500**

			2025-26		2026-27					
			Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers		
			Revenue	Revenue	Revenue	Revenue	Differences	Difference		

REVENUE & EXPENDITURE PER FUND		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
1000 - General Fund					
Revenues					
	Property Taxes	1,328,956	1,373,596	1,198,446	1,519,986
	Business/Animal Licenses & Permits	110,623	130,061	114,633	128,506
	Grants	0	65,934	255,964	318,000
	PILT	0	0	0	0
	State Shared	1,000,222	1,033,787	1,042,352	1,070,274
	County Shared	0	23,604	0	24,000
	General Government	344	1,206	4,063	5,000
	Marijuana Excise Tax	112,251	135,046	122,164	135,000
	Public Safety	0	0	28	0
	Public Works	0	0	15,169	0
	Planning	2,790	7,130	800	30,000
	Swimming Pool User Fees	36,079	40,397	44,545	45,000
	City Court Fines	133,080	136,488	164,095	140,000
	Rents/Leases	0	0	0	150
	Other Miscellanoues Revenue	17,986	48,219	53,050	50,100
	Contributions/Donations	0	0	0	5,000
	Private Gifts/Bequefts	10,000	0	0	500
	K-9 Donations	50	2,625	25	5,500
	Playground Donations	0	0	5,500	50,000
	Parks Program Donations	2,500	11,150	0	25,000
	Sale of Junk or Salvage	24,615	8,275	441	15,000
	Investment Earnings	165,000	138,768	183,479	160,550
	Oil Royalties	0	0	0	0
	Sale of General Fixed Assets	0	0	0	0
	Interfund Operating Transfer	0	155,000	155,000	194,500
	Other Financing	0	0	0	0
Total Revenues		**2,944,495**	**3,311,284**	**3,359,753**	**3,922,066**
Expenditures					
	Personnel & Benefits	1,508,918	1,711,928	1,602,016	2,031,632
	Operations	1,014,860	991,334	1,056,729	1,304,782
	Capital	217,895	139,844	598,179	728,305
	Debt Service				
	Transfers	141,700	60,000	0	60,000
Total Expenditures		**2,883,373**	**2,903,106**	**3,256,923**	**4,124,719**
Balance:		**61,122**	**408,178**	**102,830**	**(202,653)**
NOTES:	Using Cash: $40,000 PD Capital Planning, $62,000 (impound fence),				
	$100,000 Parks Master Plan			**Cash Balance:**	**2,094,797**
Max Cash:	**$2,062,359.66**			**Remaining Cash:**	**1,892,144**
	Special Revenue Funds				
2062 - Tennis Courts					
Revenues					
	Contributions & Donations	0	0	0	0
	Investment Earnings	5,250	8,111	5,000	5,000
	Interfund Operating Transfers	75,200	75,000	115,000	65,000
Total Revenues		**80,450**	**83,111**	**120,000**	**70,000**
Expenditures					
	Capital	0	39,520	6,370	375,000
Total Expenditures		**0**	**39,520**	**6,370**	**375,000**
Balance:		**80,450**	**43,591**	**113,630**	**(305,000)**
NOTES:					
				Cash Balance:	**305,230**
				Remaining Cash:	**230**
2101-TBID					
Revenues					
	Property Taxes	91,344	90,496	120,653	145,750
Total Revenues		**91,344**	**90,496**	**120,653**	**145,750**
Expenditures					
	Operations	93,971	74,741	124,891	164,300
Total Expenditures		**93,971**	**74,741**	**124,891**	**164,300**
Balance:		**(2,627)**	**15,755**	**(4,238)**	**(18,550)**
NOTES:					
				Cash Balance:	**24,526**
				Remaining Cash:	**5,976**
2170-Airport					
Revenues					
	Property Taxes	8,171	15,866	19,048	22,108
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	1,500	280	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**9,671**	**16,146**	**19,048**	**22,108**
Expenditures					

REVENUE & EXPENDITURE PER FUND		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
	Operations	19,958	19,598	19,958	19,958
Total Expenditures		**19,958**	**19,598**	**19,958**	**19,958**
Balance:		**(10,287)**	**(3,452)**	**(910)**	**2,150**
NOTES:					
				Cash Balance:	**748**
Max Cash:	$9,979.00			**Remaining Cash:**	**2,897**
2190 - Comprehensive Liability					
Revenues					
	Property Taxes	59,362	36,773	45,654	58,951
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	1,500	868	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**60,862**	**37,641**	**45,654**	**58,951**
Expenditures					
	Operations	64,100	51,587	47,414	55,748
Total Expenditures		**64,100**	**51,587**	**47,414**	**55,748**
Balance:		**(3,238)**	**(13,945)**	**(1,759)**	**3,202**
NOTES:					
				Cash Balance:	**126**
Max Cash:	$27,874.19			**Remaining Cash:**	**3,328**
2220 - Library Levy					
Revenues					
	Property Taxes	23,419	1,382	544	100
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	450	1,308	400	400
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**23,869**	**2,690**	**944**	**500**
Expenditures					
	Operations	0	0	14,500	0
Total Expenditures		**0**	**0**	**14,500**	**0**
Balance:		**23,869**	**2,690**	**(13,556)**	**500**
NOTES:					
				Cash Balance:	**777**
Max Cash:	$0.00			**Remaining Cash:**	**1,277**
2260 - Storm Disaster					
Revenues					
	Property Taxes	5,404	5,096	7,216	9,817
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	3,000	2,370	850	1,500
	Interfund Operating Transfer				
Total Revenues		**8,404**	**7,466**	**8,066**	**11,317**
Expenditures					
	Operations	0	1,714	0	55,000
Total Expenditures		**0**	**1,714**	**0**	**55,000**
Balance:		**8,404**	**5,752**	**8,066**	**(43,683)**
NOTES:					
				Cash Balance:	**57,072**
Max Cash:	$27,500.00			**Remaining Cash:**	**13,389**
2350-Local Government Review					
Revenues					
	Property Taxes	0	0	0	0
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	0	0	0	500
	Interfund Operating Transfer				0
Total Revenues		**0**	**0**	**0**	**500**
Expenditures					
	Operations	0	825	2,357	26,828
Total Expenditures		**0**	**825**	**2,357**	**26,828**
Balance:		**0**	**(825)**	**(2,357)**	**(26,328)**
NOTES:					
				Cash Balance:	**27,889**
Max Cash:	$13,414.00			**Remaining Cash:**	**1,561**
2370 - PERS-Employer Contribution					
Revenues					
	Property Taxes	149,001	143,514	185,459	105,580

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	11,250	7,532	2,500	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**160,251**	**151,046**	**187,959**	**105,580**
Expenditures					
	Personnel & Benefits	147,825	170,686	155,203	262,827
Total Expenditures		**147,825**	**170,686**	**155,203**	**262,827**
Balance:		**12,425**	**(19,640)**	**32,757**	**(157,247)**
NOTES:					
				Cash Balance:	**146,487**
Max Cash:	$131,413.61			**Remaining Cash:**	**(10,760)**
2371 - Employer Contribution Group Health					
Revenues					
	Property Taxes	274,983	242,342	260,380	230,745
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Contributions	12,287	125	68	0
	Investment Earnings	7,950	7,168	2,500	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**295,219**	**249,634**	**262,948**	**230,745**
Expenditures					
	Personnel & Benefits	241,372	291,900	241,004	342,724
Total Expenditures		**241,372**	**291,900**	**241,004**	**342,724**
Balance:		**53,847**	**(42,265)**	**21,944**	**(111,979)**
NOTES:					
				Cash Balance:	**92,849**
Max Cash:	$171,361.86			**Remaining Cash:**	**(19,130)**
2372-Permissive Health Levy					
Revenues					
	Property Taxes	1,769	61	53	0
	PILT	535	79	47	0
	State Shared	0	0	0	0
	Contributions	0	0	0	0
	Investment Earnings	0	0	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**2,304**	**139**	**100**	**0**
Expenditures					
	Personnel & Benefits	0	0	0	2,700
Total Expenditures		**0**	**0**	**0**	**2,700**
Balance:		**2,304**	**139**	**100**	**(2,700)**
NOTES:					
				Cash Balance:	**2,951**
Max Cash:	$1,350.00			**Remaining Cash:**	**251**
2390 - Drug Forfeiture					
Revenues					
	Court Fines & Forfeitures	614	378	608	12,000
	Investment Earnings	4,050	2,280	750	500
	Other Financing	0	0	0	0
Total Revenues		**4,664**	**2,658**	**1,358**	**12,500**
Expenditures					
	Operations	12,021	10,407	1,706	25,000
Total Expenditures		**12,021**	**10,407**	**1,706**	**25,000**
Balance:		**(7,357)**	**(7,750)**	**(348)**	**(12,500)**
NOTES:					
				Cash Balance:	**32,017**
				Remaining Cash:	**19,517**
2399 - Impact Fees					
Revenues					
	Public Works	4,210	636	0	0
	Investment Earnings	13,500	16,417	6,000	6,000
Total Revenues		**17,710**	**17,053**	**6,000**	**6,000**
Expenditures					
	Capital	0	0	370	310,990
Total Expenditures		**0**	**0**	**370**	**310,990**
Balance:		**17,710**	**17,053**	**5,630**	**(304,990)**
NOTES:					
				Cash Balance:	**322,248**
				Remaining Cash:	**17,258**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
2425 - Street Lighting					
Revenues					
	Maintenance Assessments	138,778	135,307	220,796	225,000
	Penalty & Interest	2,019	597	849	100
	Investment Earnings	20,667	21,836	7,000	10,000
Total Revenues		**161,464**	**157,741**	**228,645**	**235,100**
Expenditures					
	Operations	134,910	125,532	129,987	145,500
	Capital	0	5,130	19,265	50,000
Total Expenditures		**134,910**	**130,662**	**149,252**	**195,500**
Balance:		**26,554**	**27,078**	**79,393**	**39,600**
NOTES:					
				Cash Balance:	**487,603**
				Remaining Cash:	**527,203**
2550 - Tree Removal-Dutch Elm Disease					
Revenues					
	Maintenance Assessments	0	0	0	0
	Penalty & Interest	0	0	0	0
	Investment Earnings	525	251	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**525**	**251**	**0**	**0**
Expenditures					
	Operations	2,400	0	0	4,600
Total Expenditures		**2,400**	**0**	**0**	**4,600**
Balance:		**(1,875)**	**251**	**0**	**(4,600)**
NOTES:					
				Cash Balance:	**4,830**
				Remaining Cash:	**230**
2565 City Wide Street Maintenance					
Revenues					
	Maintenance Assessments	405,593	425,287	547,080	555,000
	Penalty & Interest	3,551	2,832	3,956	1,500
	Charges for Service	32,729	168,598	6,000	0
	Investment Earnings	7,500	8,491	6,000	10,000
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**449,372**	**605,208**	**563,036**	**566,500**
Expenditures					
	Personnel & Benefits	228,689	272,347	241,256	394,913
	Operations	112,521	122,182	157,334	161,305
	Capital	18,281	58,739	90,686	115,900
	Transfers			0	0
Total Expenditures		**359,491**	**453,268**	**489,275**	**672,119**
Balance:		**89,881**	**151,940**	**73,760**	**(105,619)**
NOTES:					
				Cash Balance:	**335,928**
				Remaining Cash:	**230,309**
2566 Snow Removal					
Revenues					
	Maintenance Assessments	150,014	199,676	291	0
	Penalty & Interest	0	0	219,780	222,000
	Charges for Service	0	0	0	0
	Investment Earnings	2,700	6,341	4,000	5,000
	Interfund Operating Transfer	75,000	0	0	0
Total Revenues		**227,714**	**206,017**	**224,071**	**227,000**
Expenditures					
	Personnel & Benefits	93,943	95,300	118,135	157,646
	Operations	10,196	19,067	18,701	41,000
	Capital	29,057	0	8,100	87,600
Total Expenditures		**133,196**	**114,367**	**144,935**	**286,246**
Balance:		**94,518**	**91,649**	**79,136**	**(59,246)**
NOTES:					
				Cash Balance:	**249,053**
				Remaining Cash:	**189,807**
2584 - Mowing					
Revenues					
	Maintenance Assessments	21,550	10,110	12,342	30,000
	Penalty & Interest	733	708	836	200
	Investment Earnings	6,450	5,212	3,000	3,500
	Interfund Operating Transfer				
Total Revenues		**28,732**	**16,030**	**16,177**	**33,700**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
Expenditures					
	Personnel & Benefits	0	0	0	10,370
	Operations	8,680	4,122	9,742	60,000
	Capital	0	0	0	0
Total Expenditures		**8,680**	**4,122**	**9,742**	**70,370**
Balance:		**20,052**	**11,909**	**6,435**	**(36,670)**
NOTES:					
				Cash Balance:	**110,867**
				Remaining Cash:	**74,197**
2598 - MVS Park Maintenance #98					
Revenues					
	Maintenance Assessments	2,684	2,512	3,040	2,000
	Penalty & Interest	11	12	18	0
	Investment Earnings	1,950	1,542	750	1,000
	Interfund Operating Transfer				
Total Revenues		**4,645**	**4,066**	**3,808**	**3,000**
Expenditures					
	Operations	770	3,075	0	12,000
	Capital	0	0	0	0
Total Expenditures		**770**	**3,075**	**0**	**12,000**
Balance:		**3,875**	**991**	**3,808**	**(9,000)**
NOTES:					
				Cash Balance:	**32,711**
				Remaining Cash:	**23,711**
2810 Police Pension & Training					
Revenues					
	Insurance Premium Apportionment	0	0	0	16,000
	Investment Earnings	300	940	0	0
	Interfund Operating Transfer	30,000	0	0	20,000
Total Revenues		**30,300**	**940**	**0**	**36,000**
Expenditures					
	Operations	15,888	8,453	8,988	15,000
Total Expenditures		**15,888**	**8,453**	**8,988**	**15,000**
Balance:		**14,412**	**(7,513)**	**(8,988)**	**21,000**
NOTES:					
				Cash Balance:	**(850)**
				Remaining Cash:	**20,150**
2820 - Gas Tax Apportionment Tax					
Revenues					
	Gasoline Tax Apportionment	1,109,124	280,012	250,743	287,987
	Investment Earnings	20,350	24,661	10,000	20,000
	Sale of Materials	8,250	0	0	0
Total Revenues		**1,137,724**	**304,674**	**260,743**	**307,987**
Expenditures					
	Operations	151,928	424,927	203,574	332,070
	Capital	28,213	488,507	0	68,600
Total Expenditures		**180,140**	**913,433**	**203,574**	**400,670**
Balance:		**957,583**	**(608,760)**	**57,169**	**(92,683)**
NOTES:					
				Cash Balance:	**574,670**
				Remaining Cash:	**481,987**
2861-Main Street MT Grant					
Revenues					
	State Grants	0	0	0	50,000
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**0**	**50,000**
Expenditures					
	Operations	0	0	0	50,000
Total Expenditures		**0**	**0**	**0**	**50,000**
Balance:		**0**	**0**	**0**	**0**
NOTES:					
			Cash Balance:	**Cash Balance:**	**0**
			Remaining Cash:	**maining Cash:**	**0**
2869-Nuisance					
Revenues					
	Maintenance Assessments	0	2,048	26,511	15,000
	Investment Earnings	0	0	750	1,500
	Interfund Operating Transfer	0	50,000	25,000	0

		FY23	FY24	FY25	FY26
		REVENUE & EXPENDITURE PER FUND			
		Actual	Actual	Actual	Budgeted
Total Revenues		**0**	**52,048**	**52,261**	**16,500**
Expenditures					
	Operations	0	50,000	65,000	65,000
Total Expenditures		**0**	**50,000**	**65,000**	**65,000**
Balance:		**0**	**2,048**	**(12,739)**	**(48,500)**
NOTES:					
			Cash Balance:	**Cash Balance:**	**80,266**
			Remaining Cash:	**maining Cash:**	**31,766**
2890 - Oil/Gas Severance					
Revenues					
	State Grants	0	0	0	0
	Oil & Gas Production Tax	438,429	726,780	704,975	650,000
	Other Miscellaneous Revenue	0	0	0	0
	Investment Earnings	4,031	17,962	6,500	10,000
	Oil Royalties	18,082	16,035	38,789	20,000
Total Revenues		**460,543**	**760,776**	**750,265**	**680,000**
Expenditures					
	Operations	101,263	43,043	65,035	33,500
	Capital	0	0	0	0
	Transfers	594,599	613,000	633,000	650,000
Total Expenditures		**695,862**	**656,043**	**698,035**	**683,500**
Balance:		**(235,319)**	**104,733**	**52,230**	**(3,500)**
NOTES:					
				Cash Balance:	**460,297**
				Remaining Cash:	**456,797**
2889-MT Tourism Development Grant					
Revenues					
	State Grants	0	0	0	750,000
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**0**	**750,000**
Expenditures					
	Operations	0	0	0	750,000
Total Expenditures		**0**	**0**	**0**	**750,000**
Balance:		**0**	**0**	**0**	**0**
NOTES:					
			Cash Balance:	**Cash Balance:**	**0**
			Remaining Cash:	**maining Cash:**	**0**
2990 - ARPA					
Revenues					
	Fed Grants	0	0	0	0
	Investment Earnings	95,120	10,311	850	1,000
Total Revenues		**95,120**	**10,311**	**850**	**1,000**
Expenditures					
	Capital	1,505,664	138,197	1,914	54,922
	Transfers				0
Total Expenditures		**1,505,664**	**138,197**	**1,914**	**54,922**
Balance:		**(1,410,544)**	**(127,886)**	**(1,064)**	**(53,922)**
NOTES:					
				Cash Balance:	**54,072**
				Remaining Cash:	**150**
3400 - Revolving Fund					
Revenues					
	Investment Earnings	3,300	3,355	850	2,000
	SID Bonds	0	0	0	0
Total Revenues		**3,300**	**3,355**	**850**	**2,000**
Expenditures					
	Transfers	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**0**
Balance:		**3,300**	**3,355**	**850**	**2,000**
NOTES:					
				Cash Balance:	**63,772**
				Remaining Cash:	**65,772**
3600 - SID #100-SMV Paving					
Revenues					
	Bond Principal & Interest	0	0	0	0
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**0**	**0**

	REVENUE & EXPENDITURE PER FUND				
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
Expenditures					
	Operations	0	0	0	28,715
	Debt Service	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**28,715**
Balance:		**0**	**0**	**0**	**(28,715)**
NOTES:					
				Cash Balance:	**28,715**
				Remaining Cash:	**0**
3601 - SID #101A					
Revenues					
	Bond Principal & Interest	1,434	0	0	0
	Investment Earnings	0	0	0	0
Total Revenues		**1,434**	**0**	**0**	**0**
Expenditures					
	Operations				48,667
	Debt Service	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**48,667**
Balance:		**1,434**	**0**	**0**	**(48,667)**
NOTES:					
				Cash Balance:	**48,667**
				Remaining Cash:	**0**
3604 - SID #104					
Revenues					
	Bond Principal & Interest	44,777	45,429	48,754	45,100
	Investment Earnings	600	761	138	8,000
	Interfund Operating Transfer	20,500	25,000	10,000	25,000
Total Revenues		**65,877**	**71,190**	**58,892**	**78,100**
Expenditures					
	Debt Service	51,993	51,993	51,993	55,000
Total Expenditures		**51,993**	**51,993**	**51,993**	**55,000**
Balance:		**13,884**	**19,197**	**6,899**	**23,100**
NOTES:					
				Cash Balance:	**8,100**
				Remaining Cash:	**31,200**
	Capital Projects Funds				
4010-City Hall CIP					
Revenues					
	Investment Earnings	11,000	6,585	0	0
	Interfund Operating Transfer	100,000	0	0	0
Total Revenues		**111,000**	**6,585**	**0**	**0**
Expenditures					
	Capital	100,658	5,152	1,749	103,500
Total Expenditures		**100,658**	**5,152**	**1,749**	**103,500**
Balance:		**10,342**	**1,433**	**(1,749)**	**(103,500)**
NOTES:					
				Cash Balance:	**10,528**
				Remaining Cash:	**(92,972)**
4011-Pool CIP					
Revenues					
	Investment Earnings			0	0
	Interfund Operating Transfer	0	7,946	45,000	45,000
Total Revenues		**0**	**7,946**	**45,000**	**45,000**
Expenditures					
	Capital				191,000
Total Expenditures		**0**	**0**	**0**	**191,000**
Balance:		**0**	**7,946**	**45,000**	**(146,000)**
NOTES:					
				Cash Balance:	**145,233**
				Remaining Cash:	**(767)**
4015-Parks CIP					
Revenues					
	Investment Earnings	8,400	4,785	0	0
	Interfund Operating Transfer	0	25,000	65,000	385,000
Total Revenues		**8,400**	**29,785**	**65,000**	**385,000**
Expenditures					
	Capital	0	0	0	607,200
Total Expenditures		**0**	**0**	**0**	**607,200**

REVENUE & EXPENDITURE PER FUND					
		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
Balance:		**8,400**	**29,785**	**65,000**	**(222,200)**
NOTES:					
				Cash Balance:	**282,340**
				Remaining Cash:	**60,140**
4020 - Police CIP					
Revenues					
	Investment Earnings	18,800	7,807	0	0
	Interfund Operating Transfer	50,000	0	0	60,000
Total Revenues		**68,800**	**7,807**	**0**	**60,000**
Expenditures					
	Operations	12,901	7,294	6,949	0
	Capital	79,229	26,873	102,482	60,000
Total Expenditures		**92,130**	**34,167**	**109,430**	**60,000**
Balance:		**(23,330)**	**(26,361)**	**(109,430)**	**0**
NOTES:					
				Cash Balance:	**1,957**
				Remaining Cash:	**1,957**
4025-Police Investigative Services CIP					
Revenues					
	Investment Earnings	4,600	2,822	0	0
	Interfund Operating Transfer	13,000	13,000	0	0
Total Revenues		**17,600**	**15,822**	**0**	**0**
Expenditures					
	Operations	6,923	5,213	4,462	10,000
	Capital	0	0	0	20,000
Total Expenditures		**6,923**	**5,213**	**4,462**	**30,000**
Balance:		**10,677**	**10,609**	**(4,462)**	**(30,000)**
NOTES:					
				Cash Balance:	**56,481**
				Remaining Cash:	**26,481**
4030 - Cap Proj-Streets					
Revenues					
	Miscellaneous Revenue	0	0	0	0
	Investment Earnings	4,000	5,288	0	0
	Interfund Operating Transfer	62,000	175,000	40,000	0
Total Revenues		**66,000**	**180,288**	**40,000**	**0**
Expenditures					
	Operations				
	Capital	2,800	187,858	15,600	221,875
Total Expenditures		**2,800**	**187,858**	**15,600**	**221,875**
Balance:		**63,200**	**(7,570)**	**24,400**	**(221,875)**
NOTES:					
				Cash Balance:	**223,914**
				Remaining Cash:	**2,039**
4040 - Cap Projects-Fire Equipment					
Revenues					
	Investment Earnings	80,000	47,841	0	0
	Interfund Operating Transfer	100,000	50,000	50,000	50,000
Total Revenues		**180,000**	**97,841**	**50,000**	**50,000**
Expenditures					
	Capital	15,238	411	0	40,000
Total Expenditures		**15,238**	**411**	**0**	**40,000**
Balance:		**164,762**	**97,430**	**50,000**	**10,000**
NOTES:					
				Cash Balance:	**1,000,388**
				Remaining Cash:	**1,010,388**
4060 - Enhancement Project-Bike/Pedestrian Path					
Revenues					
	State Grants	0	0	0	0
	Private Gifts & Bequests	0	0	0	0
	Investment Earnings	8,700	4,691	0	0
Total Revenues		**8,700**	**4,691**	**0**	**0**
Expenditures					
	Capital	0	0	0	188,023
Total Expenditures		**0**	**0**	**0**	**188,023**
Balance:		**8,700**	**4,691**	**0**	**(188,023)**
NOTES:					
				Cash Balance:	**188,023**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
				Remaining Cash:	**0**
4070 - Downtown Enhancement Capital Project					
Revenues					
	Investment Earnings	2,400	1,274	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**2,400**	**1,274**	**0**	**0**
Expenditures					
	Operations	0	0	0	12,500
	Cpital	0	0	0	
Total Expenditures		**0**	**0**	**0**	**12,500**
Balance:		**2,400**	**1,274**	**0**	**(12,500)**
NOTES:					
				Cash Balance:	**23,927**
				Remaining Cash:	**42**
4075 - Curb & Sidewalk					
Revenues					
	Investment Earnings	1,100	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**1,100**	**0**	**0**	**0**
Expenditures					
	Capital	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**0**
Balance:		**1,100**	**0**	**0**	**0**
NOTES:					
				Cash Balance:	**900**
				Remaining Cash:	**900**
	Enterprise Funds				
5210 - Water Utility					
Revenues					
	Water Pumping Surcharge	8,577	8,575	8,612	8,500
	Utility Charges	2,043,407	2,184,304	2,123,057	2,178,100
	Miscellaneous Revenue	6	0	10,191	0
	Special Assessments				
	Capital Contributions				
	Proceeds from Long Term Debt	2,305,157	289,969	1,714,720	9,000,000
	Investment Earnings	141,717	209,328	267,029	250,000
	Proceeds of General Fixed Assets	0	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**4,498,865**	**2,692,175**	**4,123,610**	**11,436,600**
Expenditures					
	Personnel & Benefits	384,899	390,508	287,112	476,454
	Operations	293,596	352,015	280,930	484,061
	Capital	2,674,282	926,491	2,093,699	9,369,100
	Debt Service	273,701	270,562	414,041	1,001,000
	Transfers				
Total Expenditures		**3,626,477**	**1,939,576**	**3,075,782**	**11,330,615**
Balance:		**872,387**	**752,599**	**1,047,827**	**105,985**
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service				
$ 1,476,085.22	(Current FY Net Revenue)			**Cash Balance:**	**8,525,964**
$ 1,101,100.00	(110% of Debt Service)			**Remaining Cash:**	**8,631,949**
5211 - Water Impact Fee					
Revenues					
	Utility Charges	23,780	12,000	0	0
	Investment Earnings	27,600	15,801	6,000	10,000
Total Revenues		**51,380**	**27,801**	**6,000**	**10,000**
Expenditures					
	Operations	9,560	0	3,835	319,900
	Capital	0	0	0	0
Total Expenditures		**9,560**	**0**	**3,835**	**319,900**
Balance:		**41,820**	**27,801**	**2,165**	**(309,900)**
NOTES:					
				Cash Balance:	**309,918**
				Remaining Cash:	**18**
5310 - Sewer Utility					
Revenues					
	Grants	0	137,794	1,218,703	0
	Utility Charges	1,860,305	1,874,043	1,878,368	1,905,500
	Miscellaneous Revenue	39,351	43,087	64,483	80,000
	Special Assessments				
	Capital Contributions				

REVENUE & EXPENDITURE PER FUND		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
	Investment Earnings	226,903	202,566	289,141	200,000
	Proceeds from Long Term Debt	92,330	176,707	0	0
	Proceeds of General Fixed Assets	0	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**2,218,889**	**2,434,196**	**3,450,696**	**2,185,500**
Expenditures					
	Personnel & Benefits	355,973	411,832	397,208	577,594
	Operations	305,797	322,253	400,535	395,000
	Capital	256,987	1,009,665	1,830,967	654,400
	Debt Service	763,628	821,138	701,825	823,650
	Transfers				
Total Expenditures		**1,682,386**	**2,564,888**	**3,330,535**	**2,450,644**
Balance:		**536,503**	**(130,692)**	**120,161**	**(265,144)**
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service				
$ 1,212,905.85	(Current FY Net Revenue)			**Cash Balance:**	**4,310,939**
$ 906,015.00	(110% of Debt Service)			**Remaining Cash:**	**4,045,795**
5311 - Sewer Impact Fee					
Revenues					
	Utility Charges	29,670	6,000	6,000	0
	Investment Earnings	26,934	7,901	3,000	5,000
Total Revenues		**56,604**	**13,901**	**9,000**	**5,000**
Expenditures					
	Operations	10,816	0	3,835	0
	Capital	0	0	0	161,000
Total Expenditures		**0**	**0**	**3,835**	**161,000**
Balance:		**56,604**	**13,901**	**5,165**	**(156,000)**
NOTES:					
				Cash Balance:	**156,008**
				Remaining Cash:	**8**
5410 - Solid Waste Utility					
Revenues					
	Garbage Assessments	769,766	895,611	1,173,587	1,199,000
	Miscellaneous Revenue	15,083	10,239	1,747	30,000
	Special Assessments	4,081	3,780	4,302	3,000
	Contributions & Donations	0	0	0	0
	Investment Earnings	30,700	30,548	6,000	20,000
	Proceeds of General Fixed Assets				
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**819,630**	**940,179**	**1,185,635**	**1,252,000**
Expenditures					
	Personnel & Benefits	524,694	516,165	520,895	544,380
	Operations	136,617	162,949	186,945	236,254
	Capital	45,542	477,172	21,598	571,300
	Debt Service				
	Transfers				
Total Expenditures		**706,853**	**1,156,286**	**729,438**	**1,351,934**
Balance:		**112,777**	**(216,107)**	**456,197**	**(99,934)**
NOTES:					
				Cash Balance:	**696,523**
				Remaining Cash:	**596,590**
5710 - Street Sweeping					
Revenues					
	Sweeping Assessments	298,905	273,621	388,715	386,000
	Miscellaneous Revenue	0	0	0	16,000
	Special Assessments	1,318	1,029	1,515	8,216
	Contributions & Donations				
	Investment Earnings	15,860	29,916	3,000	15,000
	Proceeds of General Fixed Assets	0	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**316,083**	**304,567**	**393,230**	**425,216**
Expenditures					
	Personnel & Benefits	106,892	125,607	156,113	153,045
	Operations	59,785	49,069	54,277	79,256
	Capital	11,052	290,113	21,598	57,500
Total Expenditures		**177,729**	**464,789**	**231,989**	**289,801**
Balance:		**138,353**	**(160,222)**	**161,241**	**135,415**
NOTES:					
				Cash Balance:	**509,920**
				Remaining Cash:	**645,335**
	Fiduciary Funds (Trust)				
	Fiduciary Funds (Agency)				
7120 - Fire Disability					

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
Revenues					
	Property Taxes	55,014	60,953	86,600	95,754
	State Shared	0	16,243	0	0
	Investment Earnings	35,550	0	5,900	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**90,564**	**77,196**	**92,500**	**95,754**
Expenditures					
	Operations	85,000	90,000	90,000	90,000
Total Expenditures		**85,000**	**90,000**	**90,000**	**90,000**
Balance:		**5,564**	**(12,804)**	**2,500**	**5,754**
NOTES:					
				Cash Balance:	**9**
				Remaining Cash:	**5,763**
7970-Grant Richland County					
Revenues					
	Property Taxes				
	State Shared				
	Investment Earnings			0	0
	Interfund Operating Transfers				
Total Revenues		**0**	**0**	**0**	**0**
Expenditures					
	Capital	0	0	0	5,223
Total Expenditures		**0**	**0**	**0**	**5,223**
Balance:		**0**	**0**	**0**	**(5,223)**
NOTES:					
				Cash Balance:	**6,119**
				Remaining Cash:	**896**
TOTALS					
Total Revenues		14,931,724	13,078,362	15,894,501	22,772,973
Total Expenditures		13,242,851	12,537,537	13,291,871	25,861,318
Total Difference		1,688,873	540,826	2,602,630	(3,088,345)
Breakdown by Type for Current Fiscal Year					
Revenues					
	Taxes/Assessments	2,233,890			
	Licenses & Permits	128,506			
	Intergovernmental Revenues	11,571,261			
	Charges for Services	6,799,116			
	Fines & Forfeitures	152,000			
	Miscellaneous Revenues	277,250			
	Investments & Royalty Earnings	766,450			
	Other Financing Sources	0			
	Interfund Operating Transfer	844,500			
	Total	**22,772,973**			
Expenditures					
	Personnel & Benefits	4,943,915			
	Operations	4,275,944			
	Capital	14,041,438			
	Debt Service	1,879,650			

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences Budgeted	Transfers Differences Budgeted
1000 GENERAL												
	410000 - GENERAL GOVERNMENT											
410100	**LEGISLATIVE SERVICES**											
410130	**Committees and Special Bodies**											
	100	Personal Services	17,500.00	22,500				22,500			$0	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance		0				56			$56	
	142	Workers' Compensation	61.33	100				105			$5	
	143	F.I. C.A.	1,339.07	1,750				1,721			-$29	
	144	PERS									$0	
	146	Health Insurance			24,350				24,382		$0	
	200	Supplies	134.10	500				500			$0	
	300	Purchased Serv (Dues-Travel-Training)	389.72	1,500	2,000			1,500	2,000		$0	
		Total	19,424.22	26,350	26,350	$0	0.00	26,382	26,382	$0	$32	$0
410140	**Ordinances and Proceedings**											
	300	Pur Serv (Professional)			0				0		$0	
		Total	0.00	0	0	$0	0.00	0	0	$0	$0	$0
		Account Total	19,424.22	26,350	26,350	$0	0.00	26,382	26,382	$0	$32	$0
410200	**EXECUTIVE SERVICES**											
410210	**Administration**											
	100	Personal Services*	22,650.00	24,850				24,850			$0	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance		0				62			$62	
	142	Workers' Compensation	85.47	110				116			$6	
	143	F.I. C.A.	1,413.09	1,925				1,901			-$24	
	144	PERS									$0	
	146	Health Insurance			26,885				26,929		$0	
	200	Supplies	130.84	500				500			$0	
	300	Purchased Serv (Dues-Travel)	6,166.82	1,500	2,000			6,500	7,000	(MLCT Conference)	$5,000	
		Total	30,446.22	28,885	28,885	$0	0.00	33,929	33,929	$0	$5,044	$0
410240	**Official Publications**											
	300	Purchased Serv (Subs-Dues)		5,000	5,000			5,000	5,000		$0	
		Total	0.00	5,000	5,000	$0	0.00	5,000	5,000	$0	$0	$0
		Account Total	30,446.22	33,885	33,885	$0	0.00	38,929	38,929	$0	$5,044	$0
410300	**JUDICIAL SERVICES**											
410360	**City Court**											
	300	Purchased Services	99,249.88								$0	
	300	Other Pur Serv-County Contract JP Wages		30,000				35,000			$5,000	
	300	Other Pur Serv-County Contract Clerk Wages		83,500				125,000			$41,500	
	300	Other Pur Serv-County Contract Per. Serv/Sup.		11,000				11,000			$0	
	300	Other Pur Serv-City Prosecution	109,493.15	120,000				120,000			$0	
	500	Fixed Chgs (Premiums on Surety Bond)			244,500				291,000		$0	
		Account Total	208,743.03	244,500	244,500	$0	0.00	291,000	291,000	$0	$46,500	$0
410500	**FINANCIAL SERVICES**											
410530	**Audit**											
	300	Purchased Serv (Professional)	15,000.00	8,500	8,500			20,000	20,000		$11,500	
		Total	15,000.00	8,500	8,500	$0	0.00	20,000	20,000	$0	$11,500	$0
410540	**Fin Service-City Treasurer**											
	100	Personal Services	16,486.88	20,000				26,620			$6,620	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	41.40	50				67			$17	
	142	Workers' Compensation	62.62	80				124			$44	
	143	F.I. C.A.	1,187.80	1,500				2,036			$536	
	144	PERS									$0	
	146	Health Insurance			21,630				28,847		$0	
	200	Supplies	428.79	1,500				1,500			$0	
	300	Purchased Serv (Dues-Training Services)	3,890.41	5,000				5,000			$0	
	500	Fixed Chgs (Prem Surety Bond-SC)	0.00	500	7,000			500	7,000		$0	
		Total	22,097.90	28,630	28,630	$0	0.00	35,847	35,847	$0	$7,217	$0
410550	**Acctg: City Clerk**											
	100	Personal Services	17,551.92	20,000				26,620			$6,620	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	43.86	50				67			$17	
	142	Workers' Compensation	120.36	80				124			$44	
	143	F.I. C.A.	1,269.26	1,500				2,036			$536	
	144	PERS									$0	
	146	Health Insurance			21,630				28,847		$0	
	200	Supplies	1,484.69	1,500				1,500			$0	
	300	PS (Postage-Dues-Util-Prof-Rep-Training)	4,925.20	5,000				5,000			$0	
	500	Fixed Chgs (Surety Bond-Sp Assess)	0.00	400	6,900			400	6,900		$0	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
	940	Machinery & Equipment			0				0		$0	
		Total	25,395.29	28,530	28,530	$0	0.00	35,747	35,747	$0	$7,217	$0
		Account Total	62,493.19	65,660	65,660	$0	0.00	91,593	91,593	$0	$25,933	$0
410600	**Elections**											
	200	Supplies										
	300	Purchased Serv (Postage)	0.00	3,500	3,500			0	0		-$3,500	
		Account Total	0.00	3,500	3,500	$0	0.00	0	0	$0	-$3,500	$0
411030	**Planning Services**											
	300	Purchased Services	28,344.11	56,500	56,500	$36500 Planner, $20,000 Growth Policy		36,500	36,500	$36,500 Planner	-$20,000	-$20,000
		Account Total	28,344.11	56,500	56,500	$36500 Planner, $20,000 Growth Policy	0.00	36,500	36,500	$36,500 Planner	-$20,000	-$20,000
411100	**Legal Services**											
	200	Supplies			0				0		$0	
	300	Purchased Serv (Prof-Subs-Dues)	9,774.72	8,500	8,500	(split-streets, water, sewer, garbage, sweeping)		8,500	8,500	(split-streets, water, sewer, garbage, sweeping)	$0	
		Account Total	9,774.72	8,500	8,500	(split-streets, water, sewer, garbage, sweeping)	0.00	8,500	8,500	(split-streets, water, sewer, garbage, sweeping)	$0	$0
411200	**Facilities Administration**											
	200	Supplies	10,033.68	5,000				5,000			$0	
	300	Purchased Serv (Util-Rep-Prof)	26,014.17	25,000				25,000			$0	
	340	Utiltiy Services-Old Fire Hall MDU	8,327.99	15,000				15,000			$0	
	500	Fixed Chgs (Insurance)			45,000				45,000		$0	
	920	Buildings	324,707.03	477,631		(SLIPA SHOP Grant $160,000 of $617,631 exp split parks, water, sewer, streets, snow, garbage, sweeping)		318,000		(SLIPA SHOP Grant)	-$159,631	
	931	Improvements Not Bldgs-R&D	0.00	9,500		(City wide Misc. Improvements)		9,500		(City wide Misc. Improvements)	$0	
	940	Machinery & Equipment	0.00	4,720	491,851	(TAPCO 16 Signs-Yearly software updates)		4,720	332,220	(TAPCO 16 Signs-Yearly software updates)	$0	
		Account Total	369,082.87	536,851	536,851	$0	0.00	377,220	377,220	$0	-$159,631	$0
411850	**Special Projects**											
	300	Purchased Serv-Mayor Committee									$0	
	700	Grant-Contributions (Airport & Fire Fdn)			0				0		$0	
		Account Total	0.00	0	0	$0	0.00	0	0	$0	$0	$0
		Account Group Total (Gen Govt)	728,308.36	975,746	975,746	#VALUE!	0.00	870,124	870,124	#VALUE!	-$105,622	-$20,000
		420000 - PUBLIC SAFETY									$0	
420100	**Law Enforcement Services**											
	100	Personal Services	1,079,848.86	1,350,000				1,285,894			-$64,106	
	110	Emp Ben Payout-Vaca/Sick									$0	
	140	Law Enforcement MMPOA	0.00	13,500				12,859			-$641	
	141	Unemployment Insurance	2,441.55	3,500				3,215			-$285	
	142	Workers' Compensation	16,773.98	30,000				28,097			-$1,903	
	143	F.I. C.A.	72,312.71	100,000				98,371			-$1,629	
	144	PERS									$0	
	146	Health Insurance			1,497,000				1,428,435		$0	
	200	Supplies	41,140.84	60,000				60,000			$0	
	210	Repair and Maintenance	23,222.33	30,000				30,000				
	230	Supplies-Fuel	36,241.71	40,000				40,000			$0	
	300	Purchased Serv (Postage-Dues-Util-Prof)	60,178.25	60,000				60,000			$0	
	310	Communication-County Justice Center Payment	200,916.72	200,000				220,000			$20,000	
	340	Utility Services-Cellular Services	9,626.74	15,000				15,000			$0	
	700	Grant-Contributions and indemities	11,037.62		405,000				425,000		$0	
	900	Capital Outlay						40,000		Capital Planning	$40,000	
	920	Buildings									$0	
	940	Machinery & Equipment	174,296.65	65,000		Patrol Car		65,000		Patrol Car	$0	
	940	Machinery & Equipment-	43,000.00	45,000	110,000	Axon 2nd year Body Camera, Taser, In Car- 2-5 yrs $40,000		45,000	150,000	Axon 2nd year Body Camera, Taser, In Car- 2-5 yrs $40,000	$0	
		Account Total	1,771,037.96	2,012,000	2,012,000	$0	0.00	2,003,435	2,003,435	$0	-$8,565	$0
420150	**K-9**											
	200	Supplies	4,349.18	10,000				7,500			-$2,500	
	300	Purchased Services	15,067.78	7,500	17,500			10,000	17,500		$2,500	
	900	Capital Outlay			0				0		$0	
		Account Total	19,416.96	17,500	17,500	$0	0.00	17,500	17,500	$0	$0	$0
420180	**Compliance Officer**											
	100	Personal Services	17,672.78	26,000				26,555			$555	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	44.22	65				66			$1	
	142	Workers' Compensation	122.66	1,200				1,317			$117	
	143	F.I. C.A.	1,256.52	2,000				2,031			$31	
	144	PERS			29,265				29,969		$0	
	200	Supplies	1,074.23	1,000				1,000			$0	
	230	Supplies-Fuel		1,000				1,000			$0	
	300	Purchased Services	484.63	1,500	3,500			1,500	3,500			
	900	Capital Outlay			0			61,255	61,255	Impound lot fence	$61,255	
		Account Total	20,655.04	32,765	32,765	$0	0.00	94,724	94,724	$0	$61,255	$0
420200	**Detention and Correction Services**											
	300	Purchased Services	12,698.00	25,000	25,000			25,000	25,000		$0	
		Account Total	12,698.00	25,000	25,000	$0	0.00	25,000	25,000	$0	$0	$0

			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
420400	**Fire Protection & Control**											
	100	Personal Services	38,797.79	**46,000**				**52,888**			**$6,888**	
	110	Emp Ben Payout-Vaca/Sick									**$0**	
	141	Unemployment Insurance	96.95	**115**				**132**			**$17**	
	142	Workers' Compensation	1,387.73	**2,300**				**12,924**			**$10,624**	
	143	F.I. C.A.	2,671.88	**3,550**				**4,046**			**$496**	
	144	PERS									**$0**	
	146	Health Insurance			**51,965**				**69,991**		**$0**	
	200	Supplies	2,675.10	**5,000**				**5,000**			**$0**	
	210	Supplies-Fire Department Allocation						**15,000**		(Fire Department Allocation)		
	230	Supplies-Fuel	836.57	**2,500**				**2,500**			**$0**	
	300	Purchased Serv (Postage-Util-Prof)	56,904.08	**61,500**		(Blazestack Report Writing $1,500)		**61,500**		(Blazestack Report Writing $1,500)	**$0**	
	340	Purchased Serv (Water/Sewer bill)	18,943.99	**20,000**				**20,000**			**$0**	
	500	Fixed Charges (Hydrant Rent)			**89,000**				**104,000**		**$0**	
	940	Machinery & Equipment	2,877.54	**3,000**	**3,000**	(General Equip purchases)		**3,000**	**3,000**	($3000 General Equip purchases)	**$0**	
		Account Total	**125,191.63**	**143,965**	**143,965**	**$0**	**0.00**	**176,991**	**176,991**	**$0**	**$18,026**	**$0**
420531	**Building Inspection**											
	100	Personal Services	56,469.73	**72,000**				**79,443**			**$7,443**	
	110	Emp Ben Payout-Vaca/Sick									**$0**	
	141	Unemployment Insurance	141.15	**180**				**199**			**$19**	
	142	Workers' Compensation	270.07	**3,500**				**4,241**			**$741**	
	143	F.I. C.A.	3,928.42	**5,500**				**6,077**			**$577**	
	144	PERS									**$0**	
	146	Health Insurance			**81,180**				**89,960**		**$0**	
	200	Supplies	2,027.24	**3,500**				**3,500**			**$0**	
	230	Supplies-Fuel	895.33	**2,500**				**2,500**			**$0**	
	300	Purchased Serv (Prof-Dues-Util-Training)	1,827.87	**25,000**		(BP tracking module)		**15,000**		(BP tracking module)	**-$10,000**	
	310	Purchase Serv (Plan Review)	33,764.00	**25,000**	**56,000**	(Plan Review)		**30,000**	**51,000**	(Plan Review)		
	940	Machinery & Equipment	0.00	**2,000**	**2,000**	(General Equip purchases)		**2,000**	**2,000**	($2000 General Equip purchases)		
		Account Total	**99,323.81**	**139,180**	**139,180**	**$0**	**0.00**	**142,960**	**142,960**	**$0**	**-$1,220**	**$0**
		Account Group Total (Pub Safety)	**2,048,323.40**	**2,370,410**	**2,370,410**	**$0**	**0.00**	**2,460,610**	**2,460,610**	**$0**	**$69,495**	**$0**
		440000 - PUBLIC HEALTH									**$0**	
440140	**Registration & Inspection**										**$0**	
	300	Purchased Services									**$0**	
		Accounts Total	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
440600	**Animal Control Services**											
	100	Personal Services			**0**				**0**		**$0**	
	200	Supplies	76.00								**$0**	
	300	Purchased Serv (Prof Services)	29.95	**1,000**	**1,000**			**6,000**	**6,000**	(dog tags, $5000 Vet Donation for Spay/Neuter)	**$5,000**	
		Accounts Total	**105.95**	**1,000**	**1,000**	**$0**	**0.00**	**6,000**	**6,000**	**$0**	**$5,000**	**$0**
		Account Group Total (Public Health)	**105.95**	**1,000**	**1,000**	**$0**	**0.00**	**6,000**	**6,000**	**$0**	**$5,000**	**$0**
	460000 - CULTURE & RECREATION											
460100	**Library Services**											
	300	Pur Serv-County Contract	115,500.00	**115,500**	115,500	(shared $130,000 Exp with Library Fund)		**130,000**	130,000		**$14,500**	
		Account Total	**115,500.00**	**115,500**	**115,500**	**(shared $130,000 Exp with Library Fund)**	**0.00**	**130,000**	**130,000**	**$0**	**$14,500**	**$0**
460300	**Community Events**											
	300	Purchased Serv (Postage)	0.00								**$0**	
	700	Contrib to Other Institutions (RED)			**0**				**0**		**$0**	
		Account Total	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
460430	**Parks**											
	100	Personal Services	117,936.02	**160,000**				**172,172**			**$12,172**	
	110	Emp Ben Payout-Vaca/Sick									**$0**	
	141	Unemployment Insurance	294.67	**450**				**430**			**-$20**	
	142	Workers' Compensation	4,745.42	**7,500**				**8,538**			**$1,038**	
	143	F.I. C.A.	8,594.38	**13,000**				**13,171**			**$171**	
	144	PERS									**$0**	
	146	Health Insurance	0.00	**500**	**181,450**			**500**	**194,811**		**$0**	
	200	Supplies	24,978.75	**19,000**				**19,000**			**$0**	
	230	Supplies-Fuel	7,423.46	**10,000**				**10,000**			**$0**	
	300	Purchased Services	8,137.77	**10,000**				**10,000**			**$0**	
	500	Fixed Chgs-Liab & Prop Ins	0.00								**$0**	
	700	Grants, Contribution and Indemities	0.00	**15,000**	**54,000**			**15,000**	**54,000**		**$0**	
	900	Capital Outlay						**100,000**		Parks Master Plan	**$100,000**	
	930	Improvements Other Than Buildings	19,298.50	**15,200**		(Decorative curbing, East Park sidewalks, Central Dec. planter)		**17,550**		(Decorative curbing, East Park sidewalks, Central Dec. planter)	**$2,350**	
	940	Machinery & Equipment	13,499.00	**29,430**	**64,630**	(Vet. Park Electric locks & lights, Lyndal equip., pole saw, mulching deck, pressure washer, gen. maintenance)		**28,780**	**146,330**	(Vet. Park Electric locks & lights, sod cutter, ground chip cover, plastic border)	**-$650**	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

Account	Obj	Description	2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
	951	Construction-R&D	19,264.84	20,000								
		Account Total	**224,172.81**	**300,080**	**300,080**	**$0**	**0.00**	**395,141**	**395,141**	**$0**	**$115,061**	**$0**
460435	**Tree Board**											
	200	Supplies	0.00	**5,000**				**5,000**			**$0**	
	300	Purchased Services									**$0**	
	700	Grants, Contribution and Indemities			5,000				5,000		**$0**	
		Account Total	**0.00**	**5,000**	**5,000**	**$0**	**0.00**	**5,000**	**5,000**	**$0**	**$0**	**$0**
460440	**Participant Recreation**											
	200	Supplies	0.00	**1,000**				**1,000**			**$0**	
	300	Purchased Services	0.00	**1,000**				**1,000**			**$0**	
	500	Fixed Chgs-Liab & Prop Ins									**$0**	
	700	Grants & Contrib to Other Institutions			**2,000**			**2,500**	**4,500**	Moose Park Agreement	**$2,500**	
	930	Improvements Other Than Buildings									**$0**	
	940	Machinery & Equipment			**0**				**0**		**$0**	
521000	820	Trsf to 7062 Tennis Court									**$0**	
521000	820	Trsf to 7061 Ballfields			**0**				**0**		**$0**	**$0**
		Account Total	**0.00**	**2,000**	**2,000**	**$0**	**0.00**	**4,500**	**4,500**	**$0**	**$2,500**	**$0**
460445	**Swimming Pool**											
	100	Personal Services	88,555.01	**85,000**				**100,085**			**$15,085**	
	110	Emp Ben Payout-Vaca/Sick									**$0**	
	141	Unemployment Insurance	221.42	**250**				**260**			**$10**	
	142	Workers' Compensation	844.63	**1,200**				**1,460**			**$260**	
	143	F.I.C.A.	6,774.49	**6,500**				**7,657**			**$1,157**	
	144	PERS									**$0**	
	146	Health Insurance			**92,950**				**109,463**		**$0**	
	200	Supplies	13,820.60	**20,000**				**20,000**			**$0**	
	300	Purchased Serv (Postage-Util-Rep Serv)	18,061.55	**20,000**				**20,000**			**$0**	
	500	Fixed Chgs-Liab & Prop Ins									**$0**	
	700	Grants & Contrib to Other Institutions			**40,000**				**40,000**		**$0**	
	930	Improvements Other Than Buildings	20,500.00	**6,000**		(concrete deck)		**10,500**		(concrete deck)	**$4,500**	
	940	Machinery & Equipment	0.00	**39,500**	**45,500**	(boiler, Observation deck belacher canopy, general maintenance parts)		**23,000**	**33,500**	(Chemical Control Untit,, AED, general maintenance parts)	**-$16,500**	
	951	Construction-R&D									**$0**	
		Account Total	**148,777.70**	**178,450**	**178,450**	**$0**	**0.00**	**182,963**	**182,963**	**$0**	**$4,513**	**$0**
460450	**Tree City USA**											
	300	Purchased Services	11,000.00	**10,382**	10,382			**10,382**	10,382		**$0**	
		Account Total	**11,000.00**	**10,382**	**10,382**	**$0**	**0.00**	**10,382**	**10,382**	**$0**	**$0**	**$0**
		Account Group Total (Culture & Rec)	**499,450.51**	**611,412**	**611,412**	**#VALUE!**	**0.00**	**727,986**	**727,986**	**$0**	**$136,574**	**$0**
	520000 - OTHER FINANCING USES											
521000	**Interfund Operating Transfers Out**											
	820	Transfers to Other Funds-2060 (Playground)										**$0**
	820	Transfers to Other Funds-2061 (Ballparks)										**$0**
	820	Transfers to Other Funds-2062 (Tennis)										**$0**
	820	Transfers to Other Funds-2063 (Bike Path)										**$0**
	820	Transfers to Other Funds-2566 (Snow)										**$0**
	820	Transfers to Other Funds-2810 (Police Pension)										**$0**
	820	Transfers to Other Funds-3602 (SID 102)										**$0**
	820	Transfers to Other Funds-3604 (SID 104)										**$0**
	820	Transfers to Other Funds-2371										**$0**
	820	Transfers to Other Funds-2350										**$0**
	820	Transfers to Other Funds-2370										**$0**
	820	Transfers to Other Funds-2810										**$0**
	820	Transfers to Other Funds-Snow Removal										**$0**
	820	Transfers to Other Funds-4010 (City Hall)										**$0**
	820	Transfers to Other Funds-4011 (Pool)										**$0**
	820	Transfers to Other Funds-4015 (Parks)										**$0**
	820	Transfers to Other Funds-4016 (Parks Facility)						60,000				**$60,000**
	820	Transfers to Other Funds-4020 (Police)										**$0**
	820	Transfers to Other Funds-4025 (Police Investig.)										**$0**
	820	Transfers to Other Funds-4030 (St. Equip)										**$0**
	820	Transfers to Other Funds-4031 (St. Const.)										**$0**
	820	Transfers to Other Funds-4040 (Fire Equip)										**$0**
	820	Transfers to Other Funds-4070 (Downtown En)										**$0**
	820	Transfers to Other Funds-4075 (Curb & gutter)			**0**				**60,000**			**$0**
		Account Total	0.00	0	0	$0	0.00	60,000	60,000	$0	$0	$60,000
		FUND TOTAL	**3,276,188.22**	**3,958,568.00**	**3,958,568.00**		**0.00**	**4,124,719.31**	**4,124,719.31**		**$105,447**	**$40,000**
	2060 PLAYGROUNDS & PARKS											
460440	**Participant Recreation**											
	930	Improvements Other than Buildings	**0.00**	**30,000**	**30,000**					Combined with 4015	**-$30,000**	
		FUND TOTAL	**0.00**	**30,000**	**30,000**		**0.00**	**0**	**0**		**-$30,000**	**$0**

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
2061 BALLPARKS & BALLFIELDS												
460440	Participant Recreation									Combined with 4015		
	300	Purchased Services	1,813.38	4,000	4,000				0		-$4,000	
	920	Buildings									$0	
	930	Improvements Other than Buildings	0.00	15,000	15,000	(Lyndale Park bleacher area concrete)			0		-$15,000	
		FUND TOTAL	1,813.38	19,000	19,000	$0	0.00	0	0	$0	-$19,000	$0
2062 TENNIS COURTS												
460440	Participant Recreation											
	300	Purchased Services	4,487.50								$0	
	930	Improvements-Tennis Crt Repair	1,882.50	320,000		Tennis Court/Pickleball		375,000		Tennis Court/Pickleball	$55,000	
	930	Improvements-Curb & Gutter 10th		0	320,000			0	375,000		$0	
		FUND TOTAL	6,370.00	320,000	320,000	$0	0.00	375,000	375,000	$0	$55,000	$0
2063 BIKE PATH												
460440	Participant Recreation											
	300	Professional Services			0				0		$0	
	950	Construction	0.00	97,400		(City match of W Holly Ped. Bridge if over budget)				Combined with 4060	-$97,400	
	930	Improvements Other than Buildings			97,400				0		$0	
		FUND TOTAL	0.00	97,400	97,400	$0	0.00	0	0	$0	-$97,400	$0
2101 TBID												
460440	Participant Recreation											
	700	Grants & Contrib to Other Institutions	124,890.91	300,000	300,000			136,300	136,300		-$163,700	
521000	Interfund Operating Transfers Out											
521000	820	Transfer			0			28,000	28,000	To General ($28,000 prev. cash balance, $8700 6% admin fee)		$28,000
		FUND TOTAL	124,890.91	300,000.00	300,000.00	0.00	0.00	164,300.00	164,300.00	#REF!	-$163,700	$0
2170 AIRPORT												
430300	Airport											
	300	Other Purchased Services	19,958.00	19,958	19,958			19,958	19,958		$0	
		FUND TOTAL	19,958.00	19,958	19,958	$0	0.00	19,958	19,958	$0	$0	$0
2190 COMPREHENSIVE LIABILITY												
411200	500	Prop Ins-Fac Admin	750.00	750				1,308			$558	
420100	500	Prop Ins-Police	2,971.00	2,971				5,230			$2,260	
420400	500	Prop Ins-Fire	4,000.00	4,000				5,230			$1,230	
430200	500	Prop Ins-Rd & St	0.00	0				0			$0	
460430	500	Prop Ins-Park	2,000.00	2,000				3,923			$1,923	
460440	500	Prop Ins-Part Rec	750.00	750				1,308			$558	
460445	500	Prop Ins-Pool	1,000.00	1,000				1,308			$308	
410130	500	Liab Ins-Commission	500.00	500				500			$0	
410210	500	Liab Ins-Administrator	500.00	500				500			$0	
410540	500	Liab Ins-Treas	500.00	500				500			$0	
410550	500	Liab Ins-Clerk	500.00	500				500			$0	
411200	500	Liab Ins-Fac Admin	0.00	0				0			$0	
420100	500	Liab Ins-Police	26,443.00	26,443				26,443			$0	
420400	500	Liab Ins-Fire	1,000.00	1,000				1,000			$0	
430200	500	Liab Ins-Rd & St	1,000.00	0				0			$0	
430251	500	Liab Ins-Snow Removal	1,000.00	1,000				1,000			$0	
460430	500	Liab Ins-Parks	2,000.00	2,000				2,000			$0	
460440	500	Liab Ins-Part Rec	2,000.00	2,000				2,000			$0	
460445	500	Liab Ins-Pool	499.50	3,000	48,914			3,000	55,748		$0	
521000	820	Transfers to Other Funds									$0	
		FUND TOTAL	$47,414	$48,914	$48,914	$0	$0	$55,748	$55,748	$0	$6,835	$0
2220 LIBRARY LEVY												
460100	Library Services											
	300	Purchased Services	14,500.00	14,500	14,500	(shared $130,000 Exp with General)			0		-$14,500	
		FUND TOTAL	14,500.00	14,500	14,500	(shared $130,000 Exp with General)	0.00	0	0	$0	-$14,500	$0
2350 LOCAL GOV. REVIEW												
410130	Committees and Special Bodies											
	200	Supplies	12.45	5,000				5,000			$0	
	300	Purchased Services	2,345.02	21,828	26,828			21,828	26,828		$0	
		FUND TOTAL	2,357.47	26,828	26,828	$0	0.00	26,828	26,828	$0	$0	$0
2260 EMERGENCY DISASTER												
420700	Other Emergency Services											
	300	Purchased Services	0.00	55,000	55,000			55,000	55,000		$0	
		FUND TOTAL	0.00	55,000	55,000	$0	0.00	55,000	55,000	$0	$0	$0
2370 PERS-Employer Contribution												

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
410130	144	PERS-Council	238.13	500				2,041			$1,541	
410540	144	PERS-Treas	1,525.63	1,750				2,414			$664	
410550	144	PERS-Clerk	1,582.65	1,750				2,414			$664	
411200	144	PERS-Net Pension Liability	0.00	95,000				50,000			-$45,000	
420100	144	PERS-Police (MPORS)	124,892.99	190,000				175,931			-$14,069	
420180	144	PERS-Compliance	1,591.56	2,350				2,408			$58	
420400	144	PERS-Fire	3,517.13	4,200				4,797			$597	
420531	144	PERS-Building Inspector	4,586.40	6,500				7,205			$705	
430200	144	PERS-Rd & St	5,089.62								$0	
460430	144	PERS-Parks	9,941.75	15,500				15,616			$116	
460440	144	PERS-Part Rec	0.00								$0	
460445	144	PERS-Pool	2,236.67	2,000	319,550	0.70%		0	262,827	-$56,723	-$2,000	
		FUND TOTAL	155,202.53	319,550	319,550	$0	0.00	262,827	262,827	-$56,723	-$56,723	$0
2371 EMPLOYER CONT GROUP HEALTH												
410130	146	Health Insurance-Council	0.00	50				150			$100	
410210	146	Health Insurance-Exec	14,720.60	16,050				16,611			$561	
410540	146	Health Insurance-Treas	3,526.38	3,800				4,448			$648	
410550	146	Health Insurance-Clerk	3,511.35	3,800				4,448			$648	
420100	146	Health Insurance-Police	155,157.05	250,000				237,195			-$12,805	
420180	146	Health Insurance-Compliance	6,135.98	13,000				8,306			-$4,694	
420400	146	Heatlh Insurance-Fire	11,728.29	13,000				13,028			$28	
420531	146	Health Insurance-Building Inspector	17,863.91	25,500				21,333			-$4,167	
430200	146	Health Insurance-Rd & St	37.18	50				50			$0	
460430	146	Heath Insurance-Parks	28,323.44	43,000				37,154			-$5,846	
460440	146	Health Insurance-Part Rec									$0	
460445	146	Health Insurance-Pool			368,250	0.00%			342,724	-$25,526	$0	
		FUND TOTAL	241,004.18	368,250	368,250	$0	0.00	342,724	342,724	-$25,526	-$25,526	$0
2372 PERMISSIVE HEALTH LEVY												
410130	146	Health Insurance-Council									$0	
410210	146	Health Insurance-Exec	0.00	2,700				2,700			$0	
410540	146	Health Insurance-Treas									$0	
410550	146	Health Insurance-Clerk									$0	
420100	146	Health Insurance-Police									$0	
420400	146	Heatlh Insurance-Fire									$0	
420531	146	Health Insurance-Building Inspector									$0	
430200	146	Health Insurance-Rd & St									$0	
430251	146	Health Insurance-Snow Removal									$0	
460430	146	Heath Insurance-Parks									$0	
460440	146	Health Insurance-Part Rec									$0	
460445	146	Health Insurance-Pool			2,700				2,700		$0	
		FUND TOTAL	0.00	2,700	2,700	$0	0.00	2,700	2,700	$0	$0	$0
2390 DRUG FORFEITURE												
420100	Law Enforcement Services										$0	
	200	Supplies	0.00	5,000				5,000			$0	
	300	Purchased Serv (Util-Prof Serv)	1,705.54	20,000	25,000			20,000	25,000		$0	
	900	Capital Outlay		0				0			$0	
		ACCOUNT & FUND TOTAL	1,705.54	25,000	25,000	$0	0.00	25,000	25,000	$0	$0	$0
2399 IMPACT FEES												
430290	300	Purchased Services	184.88	162,500				162,500			$0	
430290	933	Street Impact Fees	0.00	162,500				162,500			$0	
460439	945	Parks Impact Fees	184.87	148,490	310,990			148,490	310,990		$0	
		FUND TOTAL	369.75	310,990	310,990	$0	0.00	310,990	310,990	$0	$0	$0
2425 STREET LIGHTING												
430263	Street Lighting										$0	
	200	Supplies	1,862.01	500				500			$0	
	300	Purchased Serv (Utility Services)	128,125.44	145,000	145,500			145,000	145,500		$0	
	930	Improvements Other Than Buildings	0.00	70,000	70,000	(SLIPA Contribution)		50,000	50,000		-$20,000	
	940	Mach & Equip-Oper	0.00	18,000				18,000		($8,000 1/3 of Fire Control for St. Lights, $10,000 Xmas)		
	951	Const. R&D	19,264.84	18,000		($8,000 1/3 of Fire Control for St. Lights, $10,000 Xmas)						
		FUND TOTAL	149,252.29	251,500	215,500	$0	0.00	213,500	195,500	$0	-$20,000	$0
2550 TREE REMOVAL-DUTCH ELM												
211080		Advance from Gas Tax			0				0		$0	
430200	Public Works										$0	
	300	Purchsed Serv (Postage-Util-Rep Serv)	0.00	4,600	4,600			4,600	4,600		$0	
		FUND TOTAL	0.00	4,600	4,600	$0	0.00	4,600	4,600	$0	$0	$0

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
2565 CITY STREET MAINTENANCE												
430200		**Road & Street Services**									$0	
	100	Personal Services	167,098.97	235,000				271,334			$36,334	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	416.91	600				678			$78	
	142	Workers' Compensation	6,109.78	10,000				12,881			$2,881	
	143	F.I. C.A.	12,105.80	18,000				20,757			$2,757	
	144	PERS	14,959.95	21,500				24,610			$3,110	
	146	Health Insurance	40,564.26	45,500	330,600			64,653	394,913		$19,153	
	200	Supplies	74,223.51	35,000				60,000			$25,000	
	230	Supplies-Fuel	12,701.99	20,000				20,000			$0	
	300	Purchased Serv (Dues-Util-Prof-Rep Serv)	59,660.45	45,000		Audit $10,000, Attorney $8,500		50,000		Audit $20,000, Attorney $4,000	$5,000	
	500	Fixed Charges-Liab & Prop Ins	23,450.00	23,450	123,450	Property $10450, Risk $13,000		31,305	161,305	Property $18,305.35, Risk $13,000	$7,855	
	920	Buildings										
	930	Improvements Other Than Bldgs-Opp	980.00	37,200		(Shop Cameras, curb & gutter imp.)		22,000		(City Hall Alley Rehab)	-$15,200	
	931	Improvements Not Bldgs-R&D	0.00	9,500		(City wide misc. improvements)		9,500		(City wide misc. improvements)	$0	
	940	Machinery & Equipment	51,540.85								$0	
	941	Mach & Equip R&D	38,165.00	50,000		(Gen. Maintence)		50,000		(Gen. Maintence)	$0	
	951	Construction-R&D	19,264.84	20,000				26,400		(Curb & Gutter Improvements)	$6,400	
	952	Construction-Capital Projects			116,700			8,000	115,900	(Shop Facilities)	$8,000	
521000		**Interfund Operating Transfers Out**										
521000	820	Transfer			0	(SLIPA Contribution)			0			$0
		FUND TOTAL	**521,242.31**	**570,750**	**570,750**	**$0**	**0.00**	**672,119**	**672,119**	**$0**	**$101,369**	**$0**
2566 SNOW REMOVAL												
430250		**Other Road & Street Operations**										
430251		Ice & Snow Removal										
	100	Personal Services	81,776.91	101,000				103,682			$2,682	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	204.47	255				259			$4	
	142	Workers' Compensation	3,292.08	4,550				5,142			$592	
	143	F.I. C.A.	5,953.63	8,000				7,932			-$68	
	144	PERS	7,365.46	9,200				9,404			$204	
	146	Health Insurance	19,542.41	33,000	156,005			31,228	157,646		-$1,772	
	200	Supplies	14,832.66	9,750				9,750			$0	
	230	Supplies-Fuel	4,691.40	10,000				10,000			$0	
	300	Purchased Serv (Util-Prof-Rep Serv)	3,867.87	20,000	41,000			20,000	41,000		$0	
	500	Fixed Chgs-Liab & Prop Ins	0.00	1,250				1,250			$0	
	930	Improvements Other than Bldgs Operating						15,000		(Sand, Ice Slicer, Mag Chloride)	$15,000	
	940	Machinery & Equipment	8,100.00	32,100		(Snow box, bobcat broom)		24,000		(Snow box, bobcat broom)	-$8,100	
	941	Machinery & Equipment R&D	0.00	15,000		(general maintenance)		15,000		(general maintenance)	$0	
102250	943	Machinery & Equipment-Capital Projects			67,100			25,600	87,600	(John Deere Backhoe)	$25,600	
	951	Construction-R&D	19,264.84	20,000		(SLIPA Contribution)		8,000		(Shop Facilities)		
		FUND TOTAL	**168,891.73**	**264,105**	**264,105**	**$0**	**0.00**	**286,246**	**286,246**	**$0**	**$8,541**	**$0**
2584 MOWING												
411200		**Facilties Administration**										
	100	Personal Services						7,000			$7,000	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance						70			$70	
	142	Workers' Compensation						1,300			$1,300	
	143	F.I. C.A.						2,000			$2,000	
	144	PERS									$0	
	146	Health Insurance			0				10,370		$0	
	300	Purchased Serv (Repair & Services)									$0	
430200		**Road & Street Services**									$0	
	300	Purchased Serv (Repair & Services)	9,110.24	50,000				50,000			$0	
460430		**Parks**									$0	
	300	Purchased Serv (Repair & Maint Services)	631.99	10,000	60,000			10,000	60,000		$0	
	940	Machinery & Equipment			0				0		$0	
		FUND TOTAL	**9,742.23**	**60,000**	**60,000**	**$0**	**0.00**	**70,370**	**70,370**	**$0**	**$0**	**$0**
2598 MVS PARK MAINTENANCE #98												
460430		**Parks**										
	200	Supplies	0.00	10,000				10,000			$0	
	300	Purchased Serv (Repair Services)	0.00	2,000	12,000			2,000	12,000		$0	
	930	Improvements Other than Bldgs									$0	
	940	Machinery & Equipment			0				0		$0	
		ACCOUNT & FUND TOTAL	**0.00**	**12,000**	**12,000**	**$0**	**0.00**	**12,000**	**12,000**	**$0**	**$0**	**$0**
2810 POLICE PENSION & TRAINING												
420100		**Law Enforcement Services**										
	200	Supplies	111.30	5,000							-$5,000	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
	300	Pur Serv (Dues-Prof-Travel-Training)	8,876.30	15,000	20,000			15,000	15,000		$0	
		ACCOUNT & FUND TOTAL	**8,987.60**	**20,000**	**20,000**	**$0**	**0.00**	**15,000**	**15,000**	**$0**	**-$5,000**	**$0**
2820 GAS TAX												
430200		**Road & Street Services**										
	200	Supplies	201,939.33	332,070				332,070			$0	
	300	Purchased Serv (Prof Services)	1,634.49		332,070	(rental, hot & cold mix, aggregate)			332,070	(rental, hot & cold mix, aggregate)	$0	
	910	Land-Operating									$0	
	930	Imp Not Blgs- Oper -									$0	
	931	Improvements Not Bldgs-R&D	0.00	43,000		(City Hall W. Parking Lot, Moose Parking Lot)		43,000		(City Hall W. Parking Lot, Moose Parking Lot)	$0	
	940	Machinery & Equipment						25,600		(John Deere Backhoe)		
	952	Construction-Capital Projects			43,000	(Curb & Gutter Improvements, Fuel tax projects)			68,600	(Curb & Gutter Improvements, Fuel tax projects)	$0	
		FUND TOTAL	**203,573.82**	**375,070**	**375,070**	**$0**	**0.00**	**400,670**	**400,670**	**$0**	**$0**	**$0**
2821 NEW FUEL TAX (BARSAA)												
430200		**Road & Street Services**										
	200	Supplies									$0	
	300	Purchased Serv (Prof Services)			0				0		$0	
	910	Land-Operating									$0	
	930	Improvements Other Than Buildings									$0	
	940	Machinery & Equipment			0				0		$0	
		FUND TOTAL	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
2861 MAIN STREET MT GRANT												
411840		**Grants administration**										
	300	Purchased Serv (Prof Services)									$0	
	700	Grants	80,000.00	80,000	80,000	(Downtown Planning Project)		50,000	50,000		-$30,000	
		FUND TOTAL	**80,000.00**	**80,000**	**80,000**	**$0**	**0.00**	**50,000**	**50,000**	**$0**	**-$30,000**	**$0**
2869 NUISANCE												
431100		**Weed Control**										
	200	Supplies	0.00	5,000				5,000			$0	
	300	Purchased Serv (Prof Services)	0.00	60,000	65,000			60,000	65,000		$0	
		FUND TOTAL	**0.00**	**65,000**	**65,000**	**$0**	**0.00**	**65,000**	**65,000**	**$0**	**$0**	**$0**
2889 MT TOURISM DEV. GRANT												
470000		**Housing and Community Development**										
	300	Purchased Serv (Prof Services)									$0	
	700	Grants						750,000	750,000		$750,000	
		FUND TOTAL	**0.00**	**0**	**0**	**$0**	**0.00**	**750,000**	**750,000**	**$0**	**$750,000**	**$0**
2890 OIL/GAS SEVERANCE												
410000	**500**	**Fixed Chgs (O&G Pyt-Glendive)**									$0	
411850		**Facilities Administration**									$0	
	300	Purchased Services	13,034.50	13,100		Holiday Parties:$1500 SPD, $1500 PWD, PineCove Upgrades		5,000		Holiday Parties	-$8,100	
	700	Grants	26,000.00									
		Account Total	**39,034.50**	**13,100**	**0**	**$0**	**0.00**	**5,000**	**0**	**$0**	**-$8,100**	**$0**
411850		**Special Projects**										
	700	Donations-Mondak Heritage	2,000.00	2,000				2,000			$0	
	700	Donations-Council on Aging	2,000.00	2,000				2,000			$0	
	700	Donations-Boys & Girls Club	4,500.00	4,500				4,500			$0	
	700	Donations-ROI									$0	
	700	Donations-Senior Companion	500.00	500				500			$0	
	700	Donations-Rich Econ Dev	2,500.00	2,500				2,500			$0	
	700	Donations-Chamber of Commerce	2,500.00	2,500				2,500			$0	
	700	Donations-Matthew House									$0	
	700	Donations-District 2 Drug and Alcohol									$0	
	700	Donations-Rich Co Domestic Violence	10,000.00	10,000				10,000			$0	
	300	Purchased Serv (Publicity)									$0	
	200	Trees									$0	
	700	Donations-LEPD Erase Ewaste		0				0			$0	
	700	Richland Co Community Foundation		0				0			$0	
	700	Eastern Ag Research Center									$0	
	700	Donations-EPRC&D		0				0			$0	
	700	Donations-Food Bank	2,000.00	2,000				2,000			$0	
	300	Purchased Services						2,500		(Employee Appreciation)		
	200	Supplies			26,000				28,500		$0	
	940	Machinery & Equipment			0				0		$0	
		Account Total	**26,000.00**	**26,000**	**26,000**	**$0**	**0.00**	**28,500**	**28,500**	**$0**	**$0**	**$0**
430000		**Public Works**										
430500	200	Supplies-Water									$0	
	300	Water-Prof Services			0				0		$0	
	940	Machinery & Equipment			0				0		$0	
431100		**Weed Control**										
	200	Supplies-Water									$0	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	300	Water-Prof Services			0				0		$0	
	940	Machinery & Equipment			0				0		$0	
		Account Total	0.00	0	0	$0	0.00	0	0	$0	$0	$0
521000	**Interfund Operating Transfers Out**											
521000	820	Transfer-General (1000)	185,000.00	185,000								-$185,000
	820	Transfer-Tennis Courts (2062)	115,000.00	115,000				65,000				-$50,000
	820	Transfer-Bike Path (2063)										$0
	820	Transfer-Tree Removal (2550)										$0
	820	Transfer-Nuisance (2869)	25,000.00	25,000								
	820	Transfer-SID 102 (3602)										$0
	820	Transfer-SID 104 (3604)	10,000.00	10,000				25,000				$15,000
	820	Transfer-City Hall CIP (4010)										$0
	820	Transfers-Pool (4011)	45,000.00	45,000				45,000				$0
	820	Transfer-Parks CIP (4015)	65,000.00	65,000				385,000				$320,000
	820	Transfer-Parks Facility CIP (4016)	98,000.00	98,000								-$98,000
	820	Transfer-Police CIP (4020)						60,000				$60,000
	820	Transfer-Police Invest. CIP (4025)										$0
	820	Transfer-Street CIP (4030)	40,000.00	40,000								-$40,000
	820	Transfer-Street Equip CIP (4031)										$0
	820	Transfer-Fire CIP (4040)	50,000.00	50,000				50,000				$0
	820	Transfer-Police Pension (2810)			633,000			20,000	650,000			$20,000
		Account Total	633,000.00	633,000	633,000	$0	0.00	650,000	650,000	$0	$0	$20,000
		FUND TOTAL	698,034.50	672,100.00	672,100	$0	0.00	683,500.00	683,500	$0	-$8,100	$20,000
2990 ARPA												
470100	**Community Public Facility Projects**											
	920	Buildings	1,851.00	55,986	55,986			54,922	54,922	ADA 504 Fixes, Drainage issues in back lot	-$1,064	
	940	Machinery & Equipment	63.28								$0	
		FUND TOTAL	1,914.28	55,986	55,986	$0	0.00	54,922	54,922	$0	-$1,064	$0
3400 REVOLVING FUND												
520000	**Other Financing Uses**											
521000	820	Transfer between Funds	0.00		0				0			$0
		ACCOUNT & FUND TOTAL	0.00	0	0	$0	0.00	0	0	$0	$0	$0
3600 SID100 SMV PAVING												
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)	0.00	28,715	28,715	(Reimbursement)		28,715	28,715	(Reimbursement)	$0	
	610	Principal									$0	
	620	Interest			0				0		$0	
		FUND TOTAL	0.00	28,715	28,715	$0	0.00	28,715	28,715	$0	$0	$0
3601 SID101A												
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)	0.00	48,667	48,667	(Reimbursement)		48,667	48,667	(Reimbursement)	$0	
	610	Principal									$0	
	620	Interest			0				0		$0	
		FUND TOTAL	0.00	48,667.00	48,667	0.00	0.00	48,667.00	48,667	0.00	$0	$0
3602 SID #102												
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)			0				0		$0	
	610	Principal									$0	
	620	Interest			0				0		$0	
		FUND TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3603 SID #103												
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)			0	(Reimbursement)			0		$0	
	610	Principal		0				0			$0	
	620	Interest		0	0			0	0		$0	
		FUND TOTAL	0.00	0	0	$0	0.00	0	0	$0	$0	$0
3604 SID #104												
490300	**Special Improvement Bonds**											
	610	Principal	45,781.89	46,000				50,000			$4,000	
	620	Interest	6,211.01	6,500	52,500			5,000	55,000		-$1,500	
		FUND TOTAL	51,992.90	52,500	52,500	$0	0.00	55,000	55,000	$0	$2,500	$0
4010 CITY HALL CIP												
470100	**Community Public Facility Projects**											
	200	Supplies	247.53									
	920	Buildings	1,501.28	105,780	105,780	(City Hall overhead doors and flooding fix)		103,500	103,500	ADA 504 Fixes, Drainage issues in back lot	-$2,280	
	940	Machinery & Equipment									$0	
		FUND TOTAL	1,748.81	105,780	105,780	$0	0.00	103,500	103,500	$0	-$2,280	$0

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
4011 POOL CIP												
460445	Swimming Pool											
101000	930	Imp Other Than Bldgs-Operating	0.00	169,000				191,000			$22,000	
102250	940	Machinery & Equipment	1,548.98								$0	
102250	950	Construction			169,000				191,000		$0	
		FUND TOTAL	1,548.98	169,000.00	169,000		0.00	191,000.00	191,000		$0	$0
4015 PARKS CIP												
460400	Park and Recreation Services									Combined with 2060, 2061, 4016		
101000	930	Imp Other Than Bldgs-Operating						134,200		(Svarre Pickleball Court, SB/Tball Relocation, Kling Park, Sidewalks, Planters)	$134,200	
102250	940	Machinery & Equipment						93,000		(60" and 72" Grasshopper mowers)	$93,000	
102250	950	Construction	0.00	123,500	123,500	(Veterans Park Irrigation System)		380,000	607,200	(Veterans Park Irrigation System)	$256,500	
		FUND TOTAL	$0	$123,500	$123,500	#VALUE!	$0	$607,200	$607,200	#VALUE!	$483,700	$0
4016 PARKS FACILITY CIP												
460400	Park and Recreation Services											
	920	Buildings	34,758.00	123,500		(Svarre Park Court, pavillion beam rehab, Quillngs Park Bathroom/Warming House Savings)					-$123,500	
	940	Machinery & Equipment									$0	
	950	Construction	85,000.00		123,500				0	Combined with 4015	$0	
		FUND TOTAL	$119,758	$123,500	$123,500	$0	$0	$0	$0	#VALUE!	$0	$0
4020 POLICE CIP												
420100	Law Enforement Services											
102250	200	Supplies	6,948.66		0				0		$0	
102250	940	Machinery & Equipment	102,481.50	110,000	110,000	Evidence room shelves, range		60,000	60,000	Evidence room shelves	-$50,000	
		FUND TOTAL	109,430.16	110,000	110,000		0.00	60,000	60,000		-$50,000	$0
4025 POLICE INVESTIGATIVE CIP												
420100	Law Enforement Services											
102250	200	Supplies	0.00	10,000	10,000			10,000	10,000		$0	
	300	Purchase Services	4,461.52									
102250	940	Machinery & Equipment	0.00	20,000	20,000			20,000	20,000		$0	
		FUND TOTAL	4,461.52	30,000	30,000	$0	0.00	30,000	30,000	$0	$0	$0
4030 CAP. PROJECTS-STREETS												
430200	Road & Street Services									Combined with 4030		
102250	940	Machinery & Equipment	15,600.00	127,800		(new end dump truck, water truck tender, hamm dbl drum roller, floor jack, rebar wire tie, power rake, pressure washer, crack router)		154,100		(new end dump truck, water truck tender, hamm dbl drum roller, floor jack, rebar wire tie, power rake, pressure washer, crack router, backhoe)	$26,300	
102250	952	Construction			127,800			67,775	221,875		$67,775	
		FUND TOTAL	15,600.00	127,800	127,800	$0	0.00	221,875	221,875	$0	$94,075	$0
4031 CAP. PROJECTS-ST. CONST												
430200	Road & Street Services											
101000	930	Imp Other Than Bldgs-Operating									$0	
102240	931	Imp Other Than Bldgs-R&D									$0	
102250	952	Construction	0.00	107,000	107,000	(City hall alley and parking lot)		0	0	COMBINED WITH 4030	-$107,000	
		FUND TOTAL	0.00	107,000	107,000	$0	0.00	0	0	$0	-$107,000	$0
4040 CAP. PROJECTS-FIRE EQUIP												
420400	Fire Protection & Control										$0	
102250	940	Machinery & Equipment	0.00	40,000	40,000	(Truck Head Sets, Pump Tests, Misc Imp.)		40,000	40,000	(Truck Head Sets, Pump Tests, Misc Imp.)	$0	
		FUND TOTAL	0.00	40,000	40,000	$0	0.00	40,000	40,000	$0	$0	$0
4060 ENHANCEMENT PROJECT-PATH												
460440	Participant Recreation									Combined with 2063	$0	
102250	950	Construction	0.00	65,000	65,000	(Grant match)		188,023	188,023	Holly St. Bridge and 22nd Ave Grant Match	$123,023	
		FUND TOTAL	0.00	65,000	65,000	$0	0.00	188,023	188,023	$0	$123,023	$0
4070 DOWNTOWN ENHANCEMENT												
460300	Community Events										$0	
102250	300	Purchased Services	0.00	12,500	12,500			12,500	12,500		$0	
											$0	
460440	Participant Recreation										$0	
102250	950	Construction Operating									$0	
		FUND TOTAL	0.00	12,500	12,500	$0	0.00	12,500	12,500	$0	$0	$0
4075 CURB & GUTTER												
430200	Road & Street Services										$0	

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
102250	200	Supplies			0				0		$0	
	930	Improvements Other Than Bldgs		0				0				
		FUND TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5210 WATER UTILITY												
430500		Water Operating										
	100	Personal Services	198,686.21	300,000				314,803			$14,803	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	484.14	800				787			-$13	
	142	Workers' Compensation	6,530.69	8,200				12,912			$4,712	
	143	F.I. C.A.	14,464.89	23,000				24,082			$1,082	
	144	PERS	17,852.61	27,500				28,553			$1,053	
	146	Health Insurance	49,093.37	102,000	461,500			95,317	476,454		-$6,683	
	200	Supplies	95,150.49	150,000				150,000			$0	
	230	Supplies-Fuel	11,330.83	15,000				15,000			$0	
	210	Supplies-Lead Line Services										
	300	Pur Serv (Postage-Dues-Util-Prof-Training)	147,242.47	285,000		(Audit$15,000, Attorney $8,500, MM Arc GIS, Camera review)		285,000		(Arc GIS Services-IEI, Hot Spot electrical inferred camera review)	$0	
	340	Utility Services	15,536.71								$0	
	500	Fixed Chgs (Ins-Rent-Spec Assess)	23,000.00	23,000	473,000	Property $14,000 Risk $9,000		34,061	484,061	Property $24, 842.98, Risk $9,217.67	$11,061	
101000	910	Land-Operating									$0	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D	0.00	12,500		(well 11 re-roof, WTP Gutters)		12,500		(well 11 re-roof, Treatment plant gutters-$8925)	$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating	26,888.99	37,500		(meter replacement, Fence, Mop Sink & Laundry)		57,500		(Treatment Plant fencing-$42,500, meter replacement)	$20,000	
102240	931	Imp Other Than Bldgs-R&D	107,591.85	109,500		(Well 9 rehab, treatment plan valley gutter, well 11 fence)		91,500		(Shop facilities rehab project-all depts, WTP valley gutter, well 11 fence)	-$18,000	
102250	932	Imp Other Than Bldgs-Capital Projects									$0	
102120	933	Improve Other Than Bldgs-Impact									$0	
101000	940	Machinery & Equipment-Operating	8,975.83	155,200		(chlorine equip, 2 ton, water tender, end dump truck, hamm double roller, pressure washer, general maintenance)		132,000		(Shared w/ streets & sewer: water truck tender, new end dump truck, Hamm drum roller) (shared w/ sewer: tooling, welder, generator for service crane truck) (general maint)	-$23,200	
102110	941	Machinery & Equipment-Operaing	9,881.08								$0	
102240	942	Machinery & Equipment-R&D	72,640.25					25,600		(John Deere Backhoe)	$25,600	
102250	943	Machinery & Equipment-Capital Projects	59,220.00								$0	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000		(SLIPA Contribution)					-$20,000	
102250	952	Construction-Capital Projects	1,789,236.40	9,000,000		(Phase III and Phase IV Water Imp.-SRF Funded)		9,050,000		(Phase IV Water Improvements 300K Water Tower Replacement- SRF Funded/ARPA Funding)	$50,000	
102110	953	Special Construction Account			9,334,700				9,369,100		$0	
		Account Group Total	2,673,071.65	10,269,200	10,269,200	$0	0.00	10,329,615	10,329,615	$0	$60,415	$0
490500		WRF 21459 4th Ave Water Project										
	610	Principal	76,000.00	76,000				78,000			$2,000	
	620	Interest	33,500.00	33,500	109,500			32,000	110,000		-$1,500	
		Account Total	109,500.00	109,500	109,500	$0	0.00	110,000	110,000	$0	$500	$0
490510		WRF 22493 West Holly Project										
	610	Principal	81,000.00	81,000				83,000			$2,000	
	620	Interest	38,775.00	39,000	120,000			37,000	120,000		-$2,000	
		Account Total	119,775.00	120,000	120,000	$0	0.00	120,000	120,000	$0	$0	$0
490520		USDA Rural Dev Loan-P&I										
	610	Principal	22,653.00	22,595				24,000			$1,405	
	620	Interest	22,550.92	22,609	45,204			22,000	46,000		-$609	
		Account Total	45,203.92	45,204	45,204	$0	0.00	46,000	46,000	$0	$796	$0
490530		WRF 24543 Phase 3 Wwater Improvements										
	610	Principal	90,000.00	90,000				50,000			-$40,000	
	620	Interest	49,562.52	40,000	130,000			25,000	75,000		-$15,000	
		Account Total	139,562.52	130,000	130,000	$0	0.00	75,000	75,000	$0	-$55,000	$0
490540		WRF 25XXX Phase 4 Water Improvements										
	610	Principal	244,000.00	432,000				400,000			-$32,000	
	620	Interest	4,560.45	210,000	642,000			250,000	650,000		$40,000	
		Account Total	248,560.45	642,000	642,000	$0	0.00	650,000	650,000	$0	$8,000	$0
		FUND TOTAL	3,087,113.09	11,315,904	10,673,904	$0	0.00	11,330,615	10,680,615	$0	$6,711	$0
5211 WATER IMPACT FEES												
430590		Water Impact Expense									$0	
	300	Purchased Services	3,834.63	310,000	310,000			319,900	319,900		$9,900	
	950	Interest			0				0		$0	
		FUND TOTAL	3,834.63	310,000	310,000	$0	0.00	319,900	319,900	$0	$9,900	$0

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

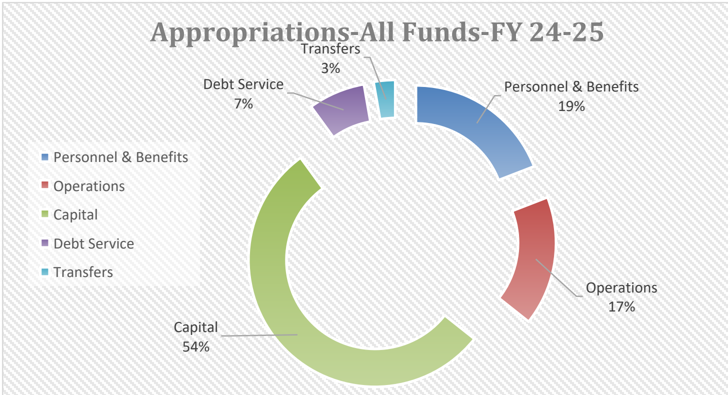
			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
5310 SEWER OPERATING												
430600		**Sewer Operating**										
	100	Personal Services	272,737.52	400,000				389,938			-$10,062	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	677.76	1,000				975			-$25	
	142	Workers' Compensation	9,363.30	16,000				16,638			$638	
	143	F.I. C.A.	19,814.73	31,000				29,830			-$1,170	
	144	PERS	24,393.68	37,000				35,367			-$1,633	
	146	Health Insurance	70,221.09	115,000	600,000			104,845	577,594		-$10,155	
	200	Supplies	159,408.60	75,000		($90,000 mis-coded, should have been PS)		75,000			$0	
	230	Supplies-Fuel	17,437.39	20,000				20,000			$0	
	300	Purchased Services	210,126.12	245,000		($15,000 audit, Attorney $8,500, MM Arc GIS)		300,000		(Hot Spot electrical inferred camera review, Arc GIS Services-M&M)	$55,000	
	340	Utility Services									$0	
	500	Fixed Chgs (Ins-Rent-Spec Assess)	31,000.00	31,000		(Property $21,000 Risk $10,000)		4944..42		(Property $39,225.75 Risk $10,217.67)	#VALUE!	
	810	Losses (Bad debt/sale-Enterprise)			371,000				395,000		$0	
101000	910	Land-Operating									$0	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D									$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating	110,379.64								$0	
102240	931	Imp Other Than Bldgs-R&D	32,164.48	320,300		(Manhole rehab & replacement, Micheletto main replacement, 20X service grind outs, gem city man hole, 5th Ave, meter replacement, duperion)		255,800		(Manhole rehab & replacement, 5th Ave SE & Micheletto main replacement, 20X service grind outs, gem city man hole, 5th Ave SE pavement rehab & C/G &VG improv , meter replacement)	-$64,500	
102250	932	Imp Other Than Bldgs-Capital Projects	0.00	15,350		(Pool alley sewer replacement)		63,500		(Pool alley sewer replacement)	$48,150	
102120	933	Improve Other Than Bldgs-Impact									$0	
101000	940	Machinery & Equipment-Operating	6,627.00	38,900		(general maintenance, DO Meters, sleeve lifter, Selby's plotter)		35,500		(UV bulb replacement, DO meter replacement, DR Pro ax 34 Brush Mower)	-$3,400	
102110	941	Machinery & Equipment-Operaing	19,845.00					25,600		(John Deere Backhoe)	$25,600	
102240	942	Machinery & Equipment-R&D	122,268.87								$0	
102250	943	Machinery & Equipment-Capital Projects	0.00	152,800		(box drag, end dump truck, tender, truck w/ crane, Mini split, hamm double roller, pressure washer,)		121,500		(Tooling, welder, generator for service crane truck, new end dump truck, tender, Mini split AC & 4x4 Window, hamm double roller)	-$31,300	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000		(SLIPA Contribution)					-$20,000	
102250	952	Construction-Capital Projects	1,520,417.16	1,361,850	1,909,200	(P4 Sludge, 9th Ave Extension, Gem City manhole, Howard Add replacement, 6th St SW)		152,500	654,400	(shop facilities rehab project-all depts, Meadow Village Storm Water, Anderson Storm Water Ph II, 9th Ave SW Storm Sewer-additional STS Extension)	-$1,209,350	
		Account Group Total	**2,646,147.18**	**2,880,200**	**2,880,200**	**$0**	**0.00**	**1,626,994**	**1,626,994**	**$0**	**#VALUE!**	**$0**
102220		**Restricted for Future Debt Payment**			0				0		$0	
490530		**SRF 19450 (WWTP PHASE 3)**									$0	
	610	Principal	85,000.00	167,000				177,000			$10,000	
	620	Interest	34,037.50	72,000	239,000			62,700	239,700		-$9,300	
		Account Total	**119,037.50**	**239,000**	**239,000**	**$0**	**0.00**	**239,700**	**239,700**	**$0**	**$700**	**$0**
490510		**SRF 17405 (WWTP PHASE 2)**									$0	
	610	Principal	411,000.00	401,000				422,000			$21,000	
	620	Interest	132,350.00	143,000	544,000			122,300	544,300		-$20,700	
		Account Total	**543,350.00**	**544,000**	**544,000**	**$0**	**0.00**	**544,300**	**544,300**	**$0**	**$300**	**$0**
490520		**SRF 16383 (WWTP PHASE 1)**									$0	
	610	Principal	31,000.00	30,000				32,000			$2,000	
	620	Interest	8,437.50	10,000	40,000			7,650	39,650		-$2,350	
		Account Total	**39,437.50**	**40,000**	**40,000**	**$0**	**0.00**	**39,650**	**39,650**	**$0**	**-$350**	**$0**
		Account Group Total	**701,825.00**	**823,000**	**823,000**	**$0**	**0.00**	**823,650**	**823,650**	**$0**	**$650**	**$0**
		FUND TOTAL	**3,347,972.18**	**3,703,200**	**3,703,200**	**$0**	**0.00**	**2,450,644**	**2,450,644**	**$0**	**#VALUE!**	**$0**
5311 SEWER IMPACT FEES												
430690		**Water Impact Expense**									$0	
	300	Purchased Services	3,834.62	0	0			0	0		$0	
	950	Construction-Operating	0.00	153,000	153,000	(WWTP P4)		161,000	161,000	(WWTP P4)	$8,000	
		FUND TOTAL	**3,834.62**	**153,000**	**153,000**	**$0**	**0.00**	**161,000**	**161,000**	**$0**	**$8,000**	**$0**
5410 SOLID WASTE												
430830		**Sold Waste Collection**										
	100	Personal Services	358,887.18	417,000				357,396			-$59,604	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	896.76	1,100				893			-$207	
	142	Workers' Compensation	13,586.97	18,000				16,096			-$1,904	
	143	F.I. C.A.	26,073.73	32,000				27,341			-$4,659	

			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
	144	PERS	32,329.80	38,000				32,416			-$5,584	
	146	Health Insurance	89,120.71	118,000	624,100			110,237	544,380		-$7,763	
	200	Supplies	88,592.27	55,000				85,000			$30,000	
	230	Supplies-Fuel	48,220.00	60,000				60,000			$0	
	300	Purchased Services	77,402.59	35,000		($10,000 for audit, Attorney $8,500, Computer/software)		60,000		($20,000 for audit, Attorney $4,000, Computer/software)	$25,000	
	500	Fixed Chg (Insurance)	20,950.00	20,950	170,950	Property $13450, Risk $7500		31,254	236,254	Property $23,535.45, Risk $7,717.67	$10,304	
101000	910	Land-Operating		.				.			#VALUE!	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D									$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating									$0	
102240	931	Imp Other Than Bldgs-R&D	0.00	9,500		(City wide misc. improvements)		9,500		(City wide misc. improvements)	$0	
102250	932	Imp Other Than Bldgs-Capital Projects									$0	
101000	940	Machinery & Equipment-Operating	2,333.33	25,000		(Refuse containers & wind racks)		25,000		(Refuse containers & wind racks)	$0	
102240	941	Machinery & Equipment	0.00	60,000		(general maintenance)		60,000		(general maintenance)	$0	
102240	942	Machinery & Equipment-R&D	0.00	16,500		(Tires, units 834, 414, 417, 421 & 425)		16,500		(Tires, units 834, 414, 417, 421 & 425)	$0	
102250	943	Machinery & Equipment-Capital Projects	0.00	1,800		(Side load garbage truck & computer)		452,300		(side load garbage truck, pressure washer)	$450,500	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000							-$20,000	
102250	952	Construction-Capital Projects			132,800			8,000	571,300	(Shop Facilities)	$8,000	
		Account Group Total	**777,658.18**	**927,850**	**927,850**	**$0**	**0.00**	**1,351,934**	**1,351,934**	**$0**	**#VALUE!**	**$0**
		FUND TOTAL	**777,658.18**	**927,850**	**927,850**	**$0**	**0.00**	**1,351,934**	**1,351,934**	**$0**	**#VALUE!**	**$0**
5710 SWEEPING OPERATING												
430252		**Street Sweeping**										
	100	Personal Services	120,132.48	95,000				92,613			-$2,387	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	300.47	250				232			-$18	
	142	Workers' Compensation	3,968.35	3,250				4,019			$769	
	143	F.I. C.A.	8,938.77	7,500				7,085			-$415	
	144	PERS	9,421.10	8,750				8,400			-$350	
	146	Health Insurance	13,352.14	33,000	147,750			40,697	153,045		$7,697	
	200	Supplies	22,018.10	20,000				20,000			$0	
	230	Supplies-Fuel	9,984.45	15,000				15,000			$0	
	300	Purchased Serv (Utili-Prof-Rep Serv)	25,759.11	35,000		($8,500 for audit, Attorney $8,500, Computer/Software)		35,000		($20,000 for audit, Attorney $4,000, Computer/Software)	$0	
	500	Fixed Chgs (Insurance)	6,500.00	6,500	76,500	Property $4000, Risk $2500		9,256	79,256	Property $6,537.60, Risk $2717.67	$2,756	
101000	910	Land-Operating									$0	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D									$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating									$0	
102240	931	Imp Other Than Bldgs-R&D	0.00	9,500		(City wide misc. improvements)		9,500		(City wide misc. improvements)	$0	
102250	932	Imp Other Than Bldgs-Capital Projects									$0	
101000	940	Machinery & Equipment-Operating									$0	
	941	Machinery & Equipment-North Meadow										
102240	942	Machinery & Equipment-R&D	2,333.33	40,000	0	(general maintenance, City Hall comp & server)		40,000	0	(general maintenance, City Hall comp & server)	$0	
102250	943	Machinery & Equipment-Capital Projects									$0	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000							-$20,000	
102250	952	Construction-Capital Projects			69,500			8,000	57,500	(Shop Facilities)	$8,000	
		Account Group Total	**241,973.14**	**293,750**	**293,750**	**$0**	**0.00**	**289,801**	**289,801**	**$0**	**-$3,949**	**$0**
		FUND TOTAL	**241,973.14**	**293,750**	**293,750**	**$0**	**0.00**	**289,801**	**289,801**	**$0**	**-$3,949**	**$0**
7120 FIRE RELIEF AGENCY FUND												
520000		**Other Financing Uses**										
520000	800	Interfund Payable	90,000.00	90,000	90,000			90,000	90,000		$0	
		FUND TOTAL	**90,000.00**	**90,000**	**90,000**	**$0**	**0.00**	**90,000**	**90,000**	**$0**	**$0**	**$0**
7970 RICHLAND COUNTY GRANT												
460445		**Swimming Pool**										
	922	Buildings-Capital Projects	**0.00**	5,223	5,223			5,223	5,223		$0	
		FUND TOTAL	**0.00**	**5,223**	**5,223**	**$0**	**0.00**	**5,223**	**5,223**	**$0**	**$0**	**$0**

CITY OF SIDNEY

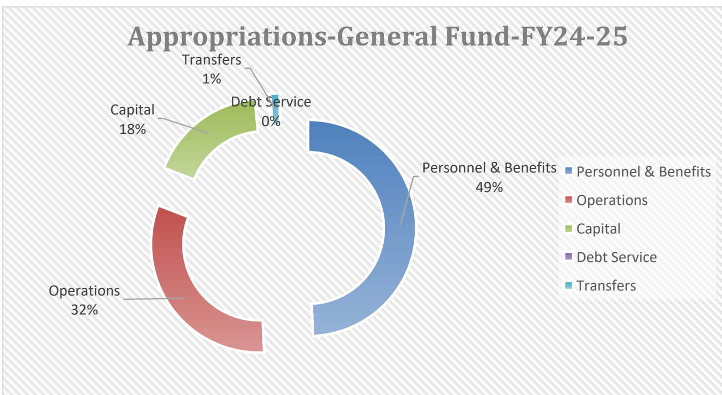
ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
		GRAND TOTAL	13,590,338	26,290,658	25,612,658		0	25,879,318	25,211,318			60,000



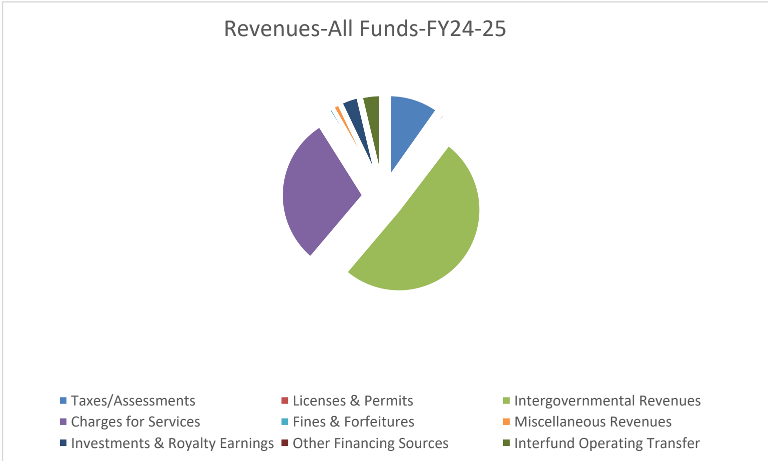
Appropriations-All Funds-FY26-27

Personnel & Benefits	4,943,915
Operations	4,275,944
Capital	14,041,438
Debt Service	1,879,650
Transfers	710,000
Totals	25,850,948

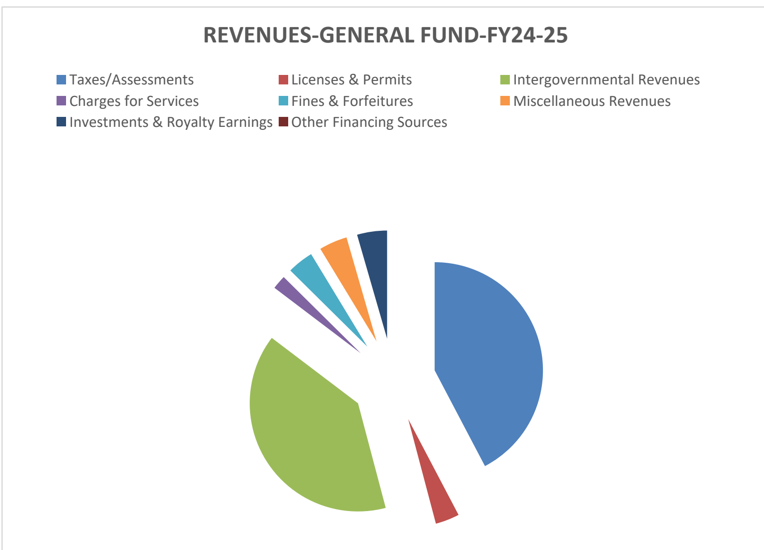


Appropriations-General Fund-FY24-25

Personnel & Benefits	2,031,632
Operations	1,304,782
Capital	728,305
Debt Service	0
Transfers	60,000
Totals	4,124,719



Revenue-All Funds-FY26-27	
Taxes/Assessments	2,233,890
Licenses & Permits	128,506
Intergovernmental Revenues	11,571,261
Charges for Services	6,799,116
Fines & Forfeitures	152,000
Miscellaneous Revenues	277,250
Investments & Royalty Earnings	766,450
Other Financing Sources	0
Interfund Operating Transfer	844,500
Total	22,772,973



Revenue-General Fund-FY24-25	
Taxes/Assessments	1,519,986
Licenses & Permits	128,506
Intergovernmental Revenues	1,417,274
Charges for Services	75,000
Fines & Forfeitures	140,000
Miscellaneous Revenues	151,250
Investments & Royalty Earnings	160,550
Other Financing Sources	0
Total	3,592,566

City of Sidney

TAX LEVY REQUIREMENTS SCHEDULE

VOTED/PERMISSIVE LEVY

	680,217,509.00
Assessed Valuation	9,816,791.00
Tax Valuation	9,816.79
1 Mill Yields (10)	9.82

Fiscal Year 2026-27

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

Fund #	Fund Name	(1) Appropriation	(2) **Budgeted Cash Reserve**	(3)=(1)+(2) *should equal column (8) **Total Requirements**	(4) **Cash Available (Less current liabilities)**	(5) **Non-Tax Revenues**	(6)=(9)X(10) **Property Tax Revenues**	(7)=(5)+(6) **Total Revenues**	(8)=(4)+(7) *should equal column (3) **Total Resources**	(9)=(6)/(10) **Mill Levy**	V=Voted P=Perm # Years Allow	(11)=(4)-(1)+(7) **Estimated Ending Cash Balance**
3080	1991 Pool GO Bond	0	0	0	0	0	0	0	0	0	V=Voted	0
3090	1997 Fire Truck	0	0	0	0	0	0	0	0	0	V=Voted	0
3400	Revolving Fund	0	65,772	65,772	63,772	2,000	0	2,000	65,772	0	V=Voted	65,772
	TOTAL	0	65,772	65,772	63,772	2,000	0	2,000	65,772	0		65,772

City of Sidney

TAX LEVY REQUIREMENTS SCHEDULE

NON-VOTED LEVIES

Assessed \		680,217,509.00								Fiscal Year 2026-27
Tax Valuati		9,816,791.00								
1 Mill Yield		9,816.79								
			*Column (3) Total Requirements must equal Column (8) Total Resources							
	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)/(10)	(10)=(4)-(1)+(7)
			*should equal	**Cash**				*should equal		**Estimated**
		Budgeted	column (8)	**Available**		**Property**		column (3)		**Ending**
Fund		**Cash**	**Total**	**(Less current**	**Non-Tax**	**Tax**	**Total**	**Total**	**Mill**	**Cash**
#	**Appropriation**	**Reserve**	**Requirements**	**liabilities)**	**Revenues**	**Revenues**	**Revenues**	**Resources**	**Levy**	**Balance**
1000	4,265,580	2,089,428	6,355,008	2,432,942	2,437,080	1,484,986	3,922,066	6,355,008	151.27	2,089,428
2170	19,958	2,897	22,855	748	20	22,088	22,108	22,855	2.25	2,897
2190	55,748	3,328	59,076	126	50	58,901	58,951	59,076	6.00	3,328
2220	0	1,277	1,277	777	500	0	500	1,277	0.00	1,277
2260	55,000	12,739	67,739	57,072	850	9,817	10,667	67,739	1.00	12,739
2370	260,559	5,580	266,139	160,558	50	105,530	105,580	266,139	10.75	5,580
2371	342,724	5,647	348,370	117,626	50	230,695	230,745	348,370	23.50	5,647
2372	2,700	251	2,951	2,951	0	0	0	2,951	0.00	251
7120	90,000	5,763	95,763	9	40	95,714	95,754	95,763	9.75	5,763
					2,438,640	2,007,730			204.52	2,126,909
1000										0
2350	26,828	1,764	28,592	28,092	500	0	500	28,592	0.00	1,764
	5,119,098	2,128,672	7,247,770	2,800,900	4,877,781	4,015,460	4,446,870	7,247,770	204.52	2,128,672

City of Sidney

NON-LEVIED FUNDS-SUMMARY SCHEDULE

Fiscal Year 2026-27

*Column (3) Total Requirements must equal Column (6) Total Resources

Fund #	Fund Name	(1) Appropriation	(2) Budgeted Cash Reserve	(3)=(1)+(2) *should equal column (6) Total Requirements	(4) Cash Available (Less current liabilities)	(5) Total Non-Tax Revenues	(6)=(4)+(5) *should equal column (3) Total Resources	(7)=(4)-(1)+(5) Estimated Ending Cash Balance
2060	Playgrounds & Parks	0	0	0	0.00	0	0	0
2061	Ballparks & Ballfields	0	0	0	0.00	0	0	0
2062	Tennis Courts	375,000	230	375,230	305,229.56	70,000	375,230	230
2063	Bike Path	0	0	0	0.00	0	0	0
2101	TBID	164,300	5,976	170,276	24,525.52	145,750	170,276	5,976
2390	Drug Forfeiture	25,000	19,517	44,517	32,017.14	12,500	44,517	19,517
2399	Impact Fees	310,990	11,628	322,618	316,617.50	6,000	322,618	11,628
2810	Police Pension & Training	15,000	21,357	36,357	357.31	36,000	36,357	21,357
2820	Gas Tax	400,670	515,382	916,052	608,065.08	307,987	916,052	515,382
2821	New Fuel Tax Apportionment Tax	0	29	29	28.72	0	29	29
2861	Main Street MT Grant	50,000	0	50,000	0.00	50,000	50,000	0
2890	Oil/Gas Severance	683,500	458,526	1,142,026	462,026.29	680,000	1,142,026	458,526
2990	ARPA	54,922	150	55,072	54,071.81	1,000	55,072	150
4010	City Hall CIP	105,275	3	105,278	105,277.53	0	105,278	3
4011	Pool CIP	191,000	782	191,782	146,781.85	45,000	191,782	782
4015	Parks-CIP	607,200	363,827	971,027	501,027.13	470,000	971,027	363,827
4016	Praks Facility CIP	0	0	0	0.00	0	0	0
4020	Police-CIP	60,000	1,957	61,957	1,957.09	60,000	61,957	1,957
4025	Police Investigative-CIP	30,000	26,481	56,481	56,481.44	0	56,481	26,481
4030	Capital Projects-Street Equip	221,875	2,039	223,914	223,913.65	0	223,914	2,039
4031	Capital Projects-Street Const.	0	0	0	0.00	0	0	0
4040	Capital Projects-Fire Equip	40,000	1,010,388	1,050,388	1,000,388.00	50,000	1,050,388	1,010,388
4060	Enhancement Proj-Bike Path	188,023	0	188,023	188,023.00	0	188,023	0
4070	Capital Project-Downtown Enh	12,500	11,427	23,927	23,927.42	0	23,927	11,427
4075	Curb & Sidewalk	0	900	900	899.96	0	900	900
5210	Water Utility	11,330,404	8,487,682	19,818,085	8,381,485.29	11,436,600	19,818,085	8,487,682
5211	Water Impact Fees	319,900	18	319,918	309,917.75	10,000	319,918	18
5310	Sewer Utility	2,447,450	3,988,896	6,436,346	4,250,845.92	2,185,500	6,436,346	3,988,896
5311	Sewer Impact Fees	161,000	8	161,008	156,007.91	5,000	161,008	8
7970	Grant-Richland County	5,223	0	5,223	6,119.24	0	6,119	896
	TOTAL	17,259,932	14,920,996	32,180,927	16,826,237	15,355,587	32,181,824	14,921,892

City of Sidney

NON-LEVIED FUNDS-SUMMARY SCHEDULE (Maintenance)

Fiscal Year 2026-27

*Column (3) Total Requirements must equal Column (7) Total Resources

		(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)	(7)=(4)+(5)+(6)	(8)=(4)-(1)+(5)+(6)
Fund #	**Fund Name**	**Appropriation**	**Budgeted Cash Reserve**	*should equal column (7) **Total Requirements**	**Cash Available (Less current liabilities)**	**Total Non-Tax Revenues**	**Maintenance Assessments**	*should equal column (3) **Total Resources**	**Estimated Ending Cash Balance**
2425	Street Lighting	195,500	530,352	725,852	490,752.33	10,000	225,100	725,852	530,352
2550	Tree Removal-Dutch Elm	4,600	230	4,830	4,829.95	0	0	4,830	230
2565	City Wide Street Maintenance	664,838	275,383	940,220	373,720.30	10,000	556,500	940,220	275,383
2566	Snow Removal	283,276	203,365	486,641	259,641.15	5,000	222,000	486,641	203,365
2584	Mowing	70,370	75,304	145,674	111,974.44	3,500	30,200	145,674	75,304
2598	MVS Park Maintenance #98	12,000	23,711	35,711	32,710.60	1,000	2,000	35,711	23,711
5410	Solid Waste	1,422,445	594,922	2,017,367	765,366.91	50,000	1,202,000	2,017,367	594,922
5710	Sweeping Operating	317,547	643,802	961,349	536,133.43	31,000	394,216	961,349	643,802
							2,632,016		
	TOTAL	2,970,576	2,347,069	5,317,645	2,575,129	110,500	5,264,032	5,317,645	2,347,069

City of Sidney

NON-LEVIED FUNDS-SUMMARY SCHEDULE (Bond)

Fiscal Year 2026-27

*Column (3) Total Requirements must equal Column (7) Total Resources

Fund #	Fund Name	(1) Appropriation	(2) Budgeted Cash Reserve	(3)=(1)+(2) *should equal column (7) Total Requirements	(4) Cash Available (Less current liabilities)	(5) Total Non-Tax Revenues	(6) Bond P&I Assessments	(7)=(4)+(5)+(6) *should equal column (3) Total Resources	(8)=(4)-(1)+(5)+(6) Estimated Ending Cash Balance
3600	SID 100 SMV Paving	28,715	0	28,715	28,715.09	0	0	28,715	0
3601	SID 101A	48,667	0	48,667	48,667.45	0	0	48,667	0
3602	SID 102	0	0	0	0.00	0	0	0	0
3603	SID 103	0	0	0	0.00	0	0	0	0
3604	SID 104	55,000	31,200	86,200	8,099.62	33,000	45,100	86,200	31,200
							45,100		
	TOTAL	132,382	31,200	163,582	85,482	33,000	90,200	163,582	31,200

City of Sidney

TAX LEVY REQUIREMENTS SCHEDULE

VOTED/PERMISSIVE LEVY

Assessed Valuation	680,217,509.00	Fiscal Year 2026-27
Tax Valuation	9,816,791.00	
1 Mill Yields (10)	9,816.79	

*Column (3) Total Requirements must equal Column (9) Total Resources

Fund #	Fund Name	(1) Appropration	(2) Budgeted Cash Reserve	(3)=(1)+(2) *should equal column (9) Total Requirements	(4) Cash Available (Less current liabilities)	(5) Non-Tax Revenues	(6)=(10)X(11) Property Tax Revenues	(7) Assessment Maintenance & Debt	8)=(5)+(6)+(7 Total Revenues	(9)=(4)+(8) *should equal column (3) Total Resources	Mill Levy	(12)=(4)-(1)+(8) Estimated Ending Cash Balance
Total-Voted Levies		0	65,772	65,772	63,772	2,000	0		2,000	65,772		65,772
Total-Non-Voted Levies		5,119,098	2,128,672	7,247,770	2,800,900	4,877,781	4,015,460		8,893,241	7,247,770	204.52	6,575,043
Total-Non-Levied		17,259,932	14,920,996	32,180,927	16,826,237	15,355,587			15,355,587	32,181,824		14,921,892
Total Non-Levied-Maintenance		2,970,576	2,347,069	5,317,645	2,575,129	110,500		5,264,032	5,374,532	5,317,645		4,979,085
Total Non-Levied-Bond P&I		132,382	31,200	163,582	85,482	33,000		90,200	123,200	163,582		76,300
Grand Total		25,481,987	19,493,709	44,975,697	22,351,520	20,378,867	4,015,460	5,354,232	29,748,559	44,976,593	204.52	26,618,092
Other Cash Uses (5210-5310-	5410-5710)	226,000										
		25,707,987										

NOTES:

1. An amount equal to 1/2 of the appropriation (1) may be budgeted as a Cash Reserve (2) to assure liquidity between receipt of first and second half property tax revenues.
2. Non-tax revenues (5) include fines, fees, forfeitures, interest earnings and transfer payments from state and federal governments.
3. Total Requirements (3) must equal Total Resources (8) to establish a balanced budget required by law.

City of Sidney

TAX LEVY REQUIREMENTS SCHEDULE

NON-VOTED LEVIES

Assessed Valuation	680,217,509.00	Fiscal Year 2026-27
Tax Valuation	9,816,791.00	
1 Mill Yields (10)	9,816.79	

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

Fund #	Fund Name	(1) Appropriation	(2) Budgeted Cash Reserve	(3)=(1)+(2) *should equal column (8) Total Requirements	(4) Cash Available (Less current liabilities)	(5) Non-Tax Revenues	(6)=(9)X(10) Property Tax Revenues	(7)=(5)+(6) Total Revenues	(8)=(4)+(7) *should equal column (3) Total Resources	(9)=(6)/(10) Mill Levy	(10)=(4)-(1)+(7) Estimated Ending Cash Balance	
1000	General	4,265,580	2,089,428	6,355,008	2,432,942	2,437,080	1,484,986	3,922,066	6,355,008	151.27	2,089,428	
2170	Airport	19,958	2,897	22,855	748	20	22,088	22,108	22,855	2.25	2,897	
2190	Comprehensive Liability	55,748	3,328	59,076	126	50	58,901	58,951	59,076	6.00	3,328	
2220	Library Levy	0	1,277	1,277	777	500	0	500	1,277	0.00	1,277	
2260	Storm Disaster	55,000	12,739	67,739	57,072	850	9,817	10,667	67,739	1.00	12,739	
2370	PERS-Employer Contribution	260,559	5,580	266,139	160,558	50	105,530	105,580	266,139	10.75	5,580	
2371	Employer Cont Group Health	342,724	5,647	348,370	117,626	50	230,695	230,745	348,370	23.50	5,647	
2372	Permissive Health Levy	2,700	251	2,951	2,951	0	0	0	2,951	0.00	251	
7120	Fire Relief Agency	90,000	5,763	95,763	9	40	95,714	95,754	95,763	9.75	5,763	
2350	Local Government Review	26,828	1,764	28,592	28,092	500	0	500	28,592	0.00	1,764	
	TOTAL	5,119,098	2,128,672	7,247,770	2,800,900	2,439,140	2,007,730	4,446,870	7,247,770	204.52	2,128,672	
							2,007,730					204.52

Non-Tax Revenues

	General	Airport	Comp Liab	Library	Emp Health	Perm Health	PERS	Fire Relief	Total
Personal Property Taxes	30,000								
P&I	5,000	20	50	100	50	0	50	40	5,310
PILT									0
Local Grants	318,000								318,000
Marijuana Excise Tax	135,000								135,000
State Entitlement	1,049,774								1,049,774
License & Permits	128,506								128,506
Video Machine	20,500								20,500
Charges for Service	35,100								35,100
Fire Protection & Road Rep									0
Pool	45,000								45,000
Court Fines	140,000								140,000
Misc	151,150				0				151,150
Investment Earnings	160,550	0	0	400	0	0	0	0	160,950
Oil & Gas	0								0
Richland County Allocation	24,000								24,000
Transfers from General	0				0		0		0
Transfers from Revolving									0
Other Financing Sources	194,500								194,500
State Insurance Prem App									0
Total	2,437,080	20	50	500	50	0	50	40	2,437,790

The Determination of Tax Revenue and Mill Levy Limitations form computes the current year authorized mill levy and tax revenue limitation per 15-10-420, MCA. After entering current year mills actually levied, the form computes the current year tax revenue actually assessed, and the total carry forward mills that may be levied in a subsequent year per 15-10-420(1)(b), MCA.

INSTRUCTIONS BY REFERENCE LINE

(1) Enter Ad valorem tax revenue **Actually** assessed in the prior year (from the Prior Year's Form - Line 17).

Note: The **Actual** number of mills levied in the prior year:

INCLUDES carry forward mills per 15-10-420(1)(b), MCA, **Actually** levied in the prior year.

DOES NOT INCLUDE permissive mills per 15-10-420(9)(a), MCA or voted mills per 15-10-420(2), MCA, **Actually** levied in the prior year.

(2) Current year inflation adjustment percentage: This % is calculated by the Department of Revenue and is equal to the average rate of inflation for the prior 3 years, not to exceed 4%, per 15-10-420(1)(c), MCA. Line (1) is multiplied by this % to auto-calculate the increase.

(3) Subtract, enter as a negative amount, Ad Valorem tax revenue **Actually** assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) per 15-10-420(6), MCA: From Prior Year's Form - Line 20 or Determined by multiplying the prior year's **Actual** mill levy times the **prior year per mill value** of net and gross proceeds (Class 1 & 2 property).

(4) Adjusted Ad Valorem Tax Revenue: Auto-calculated as the sum of items (1) through (3).

(5) Enter the "Total Taxable Value" located on line 2 of the Certified Taxable Valuation Information sheet provided by the Department of Revenue. This "Total Taxable Value" is then divided by 1,000 and auto-calculated in the salmon-shaded cell as the taxable value per mill.

(6) Subtract, enter as a negative amount, the 'Total Incremental Value' of all tax increment financing (TIF) districts located on line 6 of the Certified Taxable Valuation Information sheet provided by the Department of Revenue.The Total Incremental Value is then divided by 1,000 and auto-calculated in the salmon-shaded cell as the incremental value per mill.

(7) Taxable value per mill (adjusted for removal of TIF per mill incremental district value): Auto-calculated as the sum of (5) & (6).

(8) SB117, passed in the 2025 legislative session, provides for a Large Taxpayer Reserve Account(7-6-620,MCA). The BARS fund is 2388. Counties, Cities and Consolidated City/Counties are eligible to establish an account and deposit 10% of revenue generated from newly taxable property other than class four in the account. Select yes if you have established this account and select no if you have not. If you select yes, you are required to deposit the revenue into the account.

(9) Subtract, enter as a negative amount, the amount of 'Class Four Newly Taxable Value located on line 3A of the Certified Taxable Valuation Information Sheet provided by the Department of Revenue. The Newly Taxable Value of Class Four Property is then multiplied by 75% and then divided by 1000 and auto-calculated in the salmon-shaded cell as the value per mill.

INSTRUCTIONS BY REFERENCE LINE

(10) Subtract, enter as a negative amount, the amount of 'All Other Newly Taxable located on line 3B of the Certified Taxable Valuation Information Sheet provided by the Department of Revenue. The Newly Taxable Value of all other property is multiplied by either 5, depending on the answer for Line 8. It is then divided by 1000 and auto-calculated in the salmon-shaded cell as the value per mill.
(11) Subtract, enter as a negative amount, the amount of 'Newly Abated Taxable located on line3C of the Certified Taxable Valuation Information Sheet provided by the Department of Revenue. The Abated Newly Taxable Value is then divided by 1000 and auto-calculated in the salmon-shaded cell as the value per mill.

(12) Total of All Newly Taxable Value. The sum of Lines (9+10+11)

(13) Subtract, enter as a negative amount, the amount of 'Taxable Value of Net and Gross Proceeds, (Class 1 & Class 2)' located on line 5 of the Certified Taxable Valuation Information Sheet provided by the Department of Revenue. The Taxable Value of Net and Gross Proceeds, (Class 1 & Class 2) is then divided by 1000 and auto-calculated in the salmon-shaded cell as the value of net and gross proceeds per mill.

(14) The Adjusted Taxable Value Per Mill: Auto-calculated as the sum of (7) through (13).

(15) The Current Year Calculated Mill Levy: The number of mills is auto-calculated by dividing Line (4) by Line (14). Displayed to the nearest hundredth of a mill per 15-10-201, MCA.

(16) Current Year Calculated Ad Valorem Tax Revenue: This revenue amount is auto-calculated by multiplying Line (7) by Line (11).

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

(17) Enter number of carry forward mills from the prior year - Prior Year's form Line (22) . The number of mills should be entered in tenths and hundredths of mills (example: 2.34), per 15-10-201, MCA.

(18) Total current year authorized mill levy including prior years' carry forward mills: Auto-calculated as the sum of Line (15) and Line (17).

(19) Total current year authorized ad valorem tax revenue assessment: Auto-calculated by multiplying Line (7) by Line (21).

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

(20) Enter number of mills actually levied in current year. The number of mills should be entered in tenths and hundredths of mills (example: 23.45), per 15-10-201, MCA.
NOTE: The number should equal total non-voted mills, or voted mills converted to 15-10-420 in FY26,which includes the number of carry forward mills, actually imposed per the final approved current year budget document. **Do Not** include the number of permissive mills imposed in the current year.

(21) Total ad valorem tax revenue actually assessed in current year: Auto-calculated by multiplying Line (7) by Line (16).

Line (22) to (27) continued on next tab

INSTRUCTIONS BY REFERENCE LINE

Revised 1/2026-SB117(2025 session)

The Determination of Tax Revenue and Mill Levy Limitations form computes the current year authorized mill levy and tax revenue limitation per 15-10-420, MCA. After entering current year mills actually levied, the form computes the current year tax revenue actually assessed, and the total carry forward mills that may be levied in a subsequent year per 15-10-420(1)(b), MCA.

INSTRUCTIONS BY REFERENCE LINE, Cont.

RECAPITULATION OF ACTUAL

(22) Ad valorem tax revenue actually assessed, net of newly taxable property and net and gross proceeds.Auto-calculated by subtracting Lines (23) and (24) from line(21).

(23) Ad valorem tax revenue actually assessed attributable to newly taxable property: Auto-calculated by multiplying Line (12) by Line (20). If manually calculating, enter as a positive amount.

(24) Ad valorem tax revenue actually assessed attributable to Class 1 & 2 properties (net and gross proceeds): Auto-calculated by multiplying Line (13) by Line (20). If manually calculating, enter as a positive amount.

(25) Total ad valorem tax revenue actually assessed in current year: Auto-calculated as the sum of Lines (22) through (24)

(26) Ad valorem newly taxable tax revenue actually assessed for the Large Taxpayer Reserve Account. Amount will only populate if "Yes" is chosen on Line (8). This amount will be transferred to the Reserve Fund. Calculated by multiplying Line (10)-cell F 26 by 10%/1000 times Line (20)

(27) Total carry forward mills that may be levied in a subsequent year: Auto-calculated as Line (18) minus Line (20).

Revised 1/2026 - SB117(2025 session)

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)	$ 1,922,306	$ 1,922,306
(2)	Add: Current year inflation adjustment @ 2.97%		$ 57,092
(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		$ 1,979,398
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 9,816,791	$ 9,816.791
(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)		$ 9,816.791
	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)	Yes	
(9)	Class 4 Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line # 3A (enter as negative)	$ (45,138)	$ (33.854)
(10)	All Other Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line #3B (enter as negative)	$ (208,984)	$ (104.492)
(11)	Abated Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line #3C (enter as negative)	$ -	$ -
(12)	Total Newly Taxable Per Mill		$ (138.346)
(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		$ 9,678.446
-15	CURRENT YEAR calculated mill levy		$ 204.516
(16) = (7) x (15)	CURRENT YEAR calculated ad valorem tax revenue		$ 2,007,692
	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		204.52
(19) =(7) x (18)	Total current year authorized ad valorem tax revenue assessment		$ 2,007,730
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(20)	Enter number of mills actually levied in current year. This number should match either: - The total non-voted mills, or - A voted mill that was converted in FY2026 to the 15-10-420 formula. 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.	204.52	204.52
(21) =(7) x (20)	Total ad valorem tax revenue actually assessed in current year		$ 2,007,730
	RECAPITULATION OF ACTUAL:		
(22) '= (21) - (23)- (24)	Ad valorem tax revenue actually assessed		$ 1,979,436
(23)	Ad valorem tax revenue actually assessed for newly taxable property		$ 28,294
(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		$ 2,007,730
(26)	Ad valorem tax revenue for large taxpayer reserve account		$ 4,274
(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

Click on links below to view Instructions	Reference Line
(1) Instructions	**(1)**
(2) Instructions	**(2)**
(3) Instructions	**(3)**
(4) Instructions	**(4)** = (1) + (2) + (3)
(5) Instructions	**(5)**
(6) Instructions	**(6)**
(7) Instructions	**(7)** = (5) + (6)
(8) Instructions	**(8)**
(9) Instructions	**(9)**
(10) Instructions	**(10)** = (7) + (8) + (9)
(11) Instructions	**(11)** =(4) / (10)
(12) Instructions	**(12)** = (7) x (11)

(13) Instructions	**(13)**
(14) Instructions	**(14)** =(11) + (13)
(15) Instructions	**(15)** =(7) x (14)
(16) Instructions	**(16)**
(17) Instructions	**(17)** =(7) x (16)
(18) Instructions	**(18)** '= (10) x (16)
(19) Instructions	**(19)**
(20) Instructions	**(20)**
(21) Instructions	**(21)** =(18) + (19) + (20)
(22) Instructions	**(22)** =(14) - (16)

Revised 6/2021

Determination of Tax Revenue and Mill Levy Limita

Section 15-10-420, MCA

Aggregate of all Funds/or _______________ Fund

FYE June 30, 2026

Entity Name: ____

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)

Add: Current year inflation adjustment @ 2.11%

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)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2

Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue *Certified Taxable Valuation Information* form, line # 7 (enter as negative)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)

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)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

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.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

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.)

ations

Preparer Notes:

(To print Preparer Notes highlight column and choose 'Print Selection'. To print Levy Comp form choose 'Print Active Sheet')

Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
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Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _______________ Fund

FYE June 30, 2025

Entity Name: ________________________

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)		$ -
(2)	Add: Current year inflation adjustment @ 2.80%		$ -
(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: Deptment of Revenue FY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MCA) *This is a new line for FY2025 only; see the Instructions tab for additional information (enter as negative) Line 6 on the certified value sheets from DOR		$ -
(4) = (1)+(2)+(3)+(3.5)	Adjusted ad valorem tax revenue		$ -
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2		$ -
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue *Certified Taxable Valuation Information* form, line # 7 (enter as negative)		$ -
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)		$ -
(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)		$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ -
(11) =(4) / (10)	CURRENT YEAR calculated mill levy		#DIV/0!
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		#DIV/0!
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		#DIV/0!
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		#DIV/0!
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(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.)		0.00
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ -
	RECAPITULATION OF ACTUAL:		
(18) '= (10) x (16)	Ad valorem tax revenue actually assessed		$ -
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ -

(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.)**	**#DIV/0!**

Click on links below to view Instructions	Reference Line
(1) Instructions	**(1)**
(2) Instructions	**(2)**
(3) Instructions	**(3)**
(4) Instructions	**(4)** = (1) + (2) + (3)
(5) Instructions	**(5)**
(6) Instructions	**(6)**
(7) Instructions	**(7)** = (5) + (6)
(8) Instructions	**(8)**
(9) Instructions	**(9)**
(10) Instructions	**(10)** = (7) + (8) + (9)
(11) Instructions	**(11)** =(4) / (10)
(12) Instructions	**(12)** = (7) x (11)

(13) Instructions	**(13)**
(14) Instructions	**(14)** =(11) + (13)
(15) Instructions	**(15)** =(7) x (14)
(16) Instructions	**(16)**
(17) Instructions	**(17)** =(7) x (16)
(18) Instructions	**(18)** '= (10) x (16)
(19) Instructions	**(19)**
(20) Instructions	**(20)**
(21) Instructions	**(21)** =(18) + (19) + (20)
(22) Instructions	**(22)** =(14) - (16)

Revised 6/2021

Determination of Tax Revenue and Mill Levy Limita

Section 15-10-420, MCA

Aggregate of all Funds/or _______________ Fund

FYE June 30, 2024

Entity Name: ______________________________________

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year **(from Prior Year's form Line 17)**

Add: Current year inflation adjustment @ 2.46%

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)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2

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)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)

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)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

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.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

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.)

ations

Preparer Notes:

(To print Preparer Notes highlight column and choose 'Print Selection'. To print Levy Comp form choose 'Print Active Sheet')

Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
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	0.00
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	$ -
	$ -
	$ -
	#DIV/0!

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: ________________________

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)	$ 2,199,991	$ 2,199,991
(2)	Add: Current year inflation adjustment @ 1.77%		$ 38,940
(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: Deptment of Revenue FY2023 All Class 8 Business Property Tax Reimbursement (15-1-123 MCA) *This is a new line for FY2023 only; see the Instructions tab for additional information (enter as negative)	$ (47,600)	$ (47,600)
(4) = (1)+(2)+(3)+(3.5)	Adjusted ad valorem tax revenue		$ 2,191,331
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 23,188,697	$ 23,188.697
(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)	$ (1,396,908)	$ (1,396.908)
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ 21,791.789
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)	$ (719,182)	$ (719.182)
(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)		$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ 21,072.607
(11) =(4) / (10)	CURRENT YEAR calculated mill levy		103.99
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		$ 2,266,128
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		103.99
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		$ 2,266,128
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(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.)	103.99	103.99
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ 2,266,128
	RECAPITULATION OF ACTUAL:		
(18) '= (10) x (16)	Ad valorem tax revenue actually assessed		$ 2,191,340
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ 74,788
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ 2,266,128
(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

Click on links below to view Instructions	Reference Line
(1) Instructions	**(1)**
(2) Instructions	**(2)**
(3) Instructions	**(3)**
(4) Instructions	**(4)** = (1) + (2) + (3)
(5) Instructions	**(5)**
(6) Instructions	**(6)**
(7) Instructions	**(7)** = (5) + (6)
(8) Instructions	**(8)**
(9) Instructions	**(9)**
(10) Instructions	**(10)** = (7) + (8) + (9)
(11) Instructions	**(11)** =(4) / (10)
(12) Instructions	**(12)** = (7) x (11)

(13) Instructions	**(13)**
(14) Instructions	**(14)** =(11) + (13)
(15) Instructions	**(15)** =(7) x (14)
(16) Instructions	**(16)**
(17) Instructions	**(17)** =(7) x (16)
(18) Instructions	**(18)** '= (10) x (16)
(19) Instructions	**(19)**
(20) Instructions	**(20)**
(21) Instructions	**(21)** =(18) + (19) + (20)
(22) Instructions	**(22)** =(14) - (16)
Revised 6/2021	

Determination of Tax Revenue and Mill Levy Limita

Section 15-10-420, MCA

Aggregate of all Funds/or _______________ Fund

FYE June 30, 2022

Entity Name: ____

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)

Add: Current year inflation adjustment @ 0.93%

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)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2

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)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)

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)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

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.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

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.)

ations

Preparer Notes:

(To print Preparer Notes highlight column and choose 'Print Selection'. To print Levy Comp form choose 'Print Active Sheet')

Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
	$ -
	$ -
	$ -
	$ -
$ 23,213,754	$ 23,213.754
$ (423,007)	$ (423.007)
	$ 22,790.747
$ (360,456)	$ (360.456)
	$ -
	$ 22,430.291
	96.53
	$ 2,199,991

0.00	0.00
	96.53
	$ 2,199,991
96.53	96.53
	$ 2,199,991
	$ 2,165,196
	$ 34,795
	$ -
	$ 2,199,991
	0.00

Click on links below to view Instructions	Reference Line
(1) Instructions	**(1)**
(2) Instructions	**(2)**
(3) Instructions	**(3)**
(4) Instructions	**(4)** = (1) + (2) + (3)
(5) Instructions	**(5)**
(6) Instructions	**(6)**
(7) Instructions	**(7)** = (5) + (6)
(8) Instructions	**(8)**
(9) Instructions	**(9)**
(10) Instructions	**(10)** = (7) + (8) + (9)
(11) Instructions	**(11)** =(4) / (10)
(12) Instructions	**(12)** = (7) x (11)

(13) Instructions	**(13)**
(14) Instructions	**(14)** =(11) + (13)
(15) Instructions	**(15)** =(7) x (14)
(16) Instructions	**(16)**
(17) Instructions	**(17)** =(7) x (16)
(18) Instructions	**(18)** '= (10) x (16)
(19) Instructions	**(19)**
(20) Instructions	**(20)**
(21) Instructions	**(21)** =(18) + (19) + (20)
(22) Instructions	**(22)** =(14) - (16)

Revised 5/2020

Determination of Tax Revenue and Mill Levy Limita

Section 15-10-420, MCA

Aggregate of all Funds/or _______________ Fund

FYE June 30, 2021

Entity Name: ____

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year **(from Prior Year's form Line 17)**

Add: Current year inflation adjustment @ 1.05%

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)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2

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)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)

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)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

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.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

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.)

ations

Preparer

Notes:

(To print Preparer Notes highlight column and choose 'Print Selection'. To print Levy Comp form choose 'Print Active Sheet')

Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
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Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____________ Fund

FYE June 30, 2020

Entity Name: ____

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)		$ -
(2)	Add: Current year inflation adjustment @ 1.02%		$ -
(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		$ -
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2		$ -
(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)		$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)		$ -
(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)		$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ -
(11) =(4) / (10)	CURRENT YEAR calculated mill levy		#DIV/0!
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		#DIV/0!
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		#DIV/0!
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		#DIV/0!
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(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 permissve mills imposed in the current year.)		0.00
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ -
	RECAPITULATION OF ACTUAL:		
(18) '= (10) x (16)	Ad valorem tax revenue actually assessed		$ -
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ -
(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.)		#DIV/0!

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or ______________ Fund

FYE June 30, 2019

Entity Name____

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)		$ -
(2)	Add: Current year inflation adjustment @ 0.82%		$ -
(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		$ -
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2		$ -
(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)		$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)		$ -
(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)		$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ -
(11) =(4) / (10)	CURRENT YEAR calculated mill levy		#DIV/0!
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		#DIV/0!
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		#DIV/0!
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		#DIV/0!
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(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 permissve mills imposed in the current year.)		0.00
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ -
	RECAPITULATION OF ACTUAL:		
(18) '= (10) x (16)	Ad valorem tax revenue actually assessed		$ -
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ -
(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.)		#DIV/0!

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

AGGREGATE OF ALL FUNDS /OR ______________ FUND

FYE JUNE 30, 2018

ENTITY NAME____

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 NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.		$ -
(2)	Add: Current year inflation adjustment @ 0.59%		$ -
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) - (enter as negative) NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.		$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue		$ -
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2		$ -
(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)		$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)		$ -
(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)		$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ -
(11) =(4) / (10)	CURRENT YEAR calculated mill levy		#DIV/0!
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		#DIV/0!
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year FOR FY18 BUDGETS, PLEASE ENTER ONLY THE # OF MILLS LEFT BEHIND FROM FY17. NEW- PLEASE READ THE INSTRUCTIONS BEFORE ENTERING.		0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		#DIV/0!
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		#DIV/0!
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(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 permissve mills imposed in the current year.)		0.00
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ -
	RECAPITULATION OF ACTUAL:		
(18) '=(10) x (16)	Ad valorem tax revenue actually assessed		$ -
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ -
(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.)		#DIV/0!

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS /OR _______________ FUND

FYE JUNE 30, 2017

COUNTY/CITY/TOWN OF____________________________________

Cells that contain formulas and are locked from changes	*SALMON SHADED CELLS*
Enter amounts in	*YELLOW SHADED CELLS*

MAXIMUM PROPERTY TAXES AUTHORIZED:

Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))		
Add: FISCAL YEAR 2017 INFLATION ADJUSMENT @ 0.50%	0	0
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds) (enter as negative number)		0
Adjusted ad valorem tax revenue		0

CURRENT YEAR LEVY COMPUTATION:

!!NEW!!- Change from Prior Years' Format!!
In Rows (5), (5a), (5c) & (5d), PLEASE ENTER TAXABLE VALUES, AS WHOLE NUMBERS, DIRECTLY FROM DEPT. OF REVENUE *CERTI VALUATION INFORMATION form* - "Per Mill" values will auto-calculate.

Enter 'Total Taxable Value' amount- from Department of Revenue *Certified Taxable Valuation Information* form, line # 2.		0.000
Less: Enter 'Total Incremental Value' of all tax increment financing districts (TIF Districts) amount - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)		0.000
Adjusted taxable value per mill (adjusted for removal of TIF per mill incremental district value)		0.000
Less: Enter 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)		0.000
Less: Enter '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)		0.000
Adjusted Taxable value per mill		0.000
Authorized mill levy under Section 15-10-420, MCA		#DIV/0!
Adjusted taxable value per mill		0.000
Add: Newly taxable property per mill value	0.000	
Taxable value per mill of net and gross proceeds (Class 1 & 2 properties)	0.000	0.000
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0.000
Authorized mill levy under Section 15-10-420, MCA		#DIV/0!
Current property tax revenue authorized limitation		#DIV/0!

RECAPITULATION:

Adjusted ad valorem tax revenue	#DIV/0!
Amount attributable to newly taxable property	#DIV/0!
Amount attributable to net/gross proceeds	#DIV/0!
Current property tax revenue authorized limitation	#DIV/0!

Revised 5/31/2016

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

The Determination of Tax Revenue and Mill Levy Limitations form (Levy Comp. Form) computes the authorized mill levy and tax revenue authorized limitation per 15-10-420, MCA.

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the **previous year** authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA and taken from the **prior year's Determination of Tax Revenue and Mill Levy Limitations Form item (8a).**

Note: Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for permissive health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) **are not to be included**.

Use the amount applicable to the prior year levy you were authorized to mill (item 8a) not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

*****Note: Levies must be figured separately for funds that are not entity-wide. Examples: road fund and rural districts.***

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous year's mill le the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA. Enter as a n

(4) This amount is the net of items (1) through (3)

(5) The Taxable Value **per Mill** is determined by dividing the '*Total Taxable Value*' by 1000. '*Total Taxable Value*' is located on line 2 of the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue.

(5a) The **per mill incremental value** of all tax increment financing districts (TIF) is determined by dividing the *'Total Incremental Value'* by 1000.' *Total Incremental Value'* of all TIF Districts is located on line 6, at bottom of far right column, of the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue. Enter as a negative number.

(5b) This amount is the computed mill value after removal of the tax increment financing district mill incremental value.

(5c) The **per mill value** of newly taxable property is determined by dividing ' *Taxable Value of Newly Taxable Property*' by 1,000. '*Taxable Value of Newly Taxable Property'* is located on line 3 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue. Enter as a negative number.

(5d) The **per mill value** of net and gross proceeds is determined by dividing ' *Taxable Value of Net and Gross Proceeds*' by 1,000. '*Taxable Value of Net and Gross Proceeds*' is located on line 5 of the Certified Taxable Valuation Information Sheet. Enter as a negative number.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds.

(6) This amount is the net amount of the per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The Authorized mill levy under 15-10-420, MCA (includes floating mills) is determined by dividing the adjusted property tax revenue a (Item 4) by the adjusted taxable value per mill (Item 6).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

Recap:

(9) The Amount attributable to newly taxable property is determined by multiplying the authorized mill levy (item 7) times theper mill value of newly taxable property.

(10) The Amount attributable to net/gross proceeds (Class 1 & 2 properties), is determined by multiplying the authorized mil levy (item 7) times the per mill value of net/gross proceeds (Class 1 & 2 properties).

Revised 5/31/2016

EXPLANATION
REFERENCE

(1)

(2)

(3)

(4)

IFIED TAXABLE

(5)

(5a)

(5b)

(5c)

(5d)

(6)

(7)

(8)

(5e)

(5b)

(7)

(8a)

(4)

(9)

(10)

(8a)

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DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS /OR ______________ FUND

FYE JUNE 30, 2016

COUNTY/CITY/TOWN OF____

Numbers appearing in GREEN are ADDITIONS
Numbers appearing in RED are SUBTRACTIONS

Do not enter information in salmon cells. This form contains formulas in	*SALMON SHADED CELLS*
Enter amounts in	*YELLOW SHADED CELLS*

The tax revenue and mill levy limitations will be computed automatically

NOTE: When entering a number to be substracted enter as a negative number
Where formulas exist (Salmon-shaded Cells), No Entry is Necessary

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note: appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))		
Add: FISCAL YEAR 2016 INFLATION ADJUSMENT @ 0.67% (Section 15-10-420(1a)(1c), MCA)	0	0
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0
Adjusted ad valorem tax revenue		0

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill (To figure per mill value divide by 1,000 or move decimal 3 places to left)		
Less: per mill incremental value of tax increment financing district (TIF) (enter as negative)		
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0
Less: Newly taxable property per mill value, (enter as negative)		
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0
Adjusted Taxable value per mill		0
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!
Adjusted taxable value per mill		0
Add: Newly taxable property per mill value	0	
Taxable value per mill of net and gross proceeds (county only)	0	0
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!
Current property tax revenue authorized limitation		#DIV/0!

RECAPITULATION:

Adjusted ad valorem tax revenue	0
Amount attributable to newly taxable property and net/gross proceeds	#DIV/0!
Current property tax revenue authorized limitation	#DIV/0!

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the **previous year** authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA and taken from the **prior year's Determination of Tax Revenue and Mill Levy Limitations Form item (8a).**

Note: Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for permissive health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) **are not to be included**.

Use the amount applicable to the prior year levy you were authorized to mill (item 8a) not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

*****Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.***

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average.
This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous year's mill le
the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA Enter as a ne

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Dept. of Revenue.
The number should be entered as the **per mill value*.** *Taxable value divided by 1,000 or move the decimal three digits to the left

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue following line 4 in the far right column labeled "incremental value". Enter as a negative number.

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue. Enter as a negative number.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value. Enter as a negative number.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

Recap:
(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the authorized mil levy (item 7).
(4) Adjusted ad valorem tax revenue + (9) amount attributable to newly taxable property & net/gross proceeds = Current property tax authorized limitation (10) = (8a)

EXPLANATION
REFERENCE

(1)

(2)

(3)

(4)

(5)

(5a)

(5b)

(5c)

(5d)

(6)

(7)

(8)

(5e)

(5b)

(7)

(8a)

(4)

(9)

(10)

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DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS/OR _______________ FUND

FYE JUNE 30, 2015

COUNTY/CITY/TOWN OF___________________________________

Numbers appearing in GREEN are ADDITIONS

Numbers appearing in RED are SUBTRACTIONS

Do not enter information in salmon cells. This form contains formulas in	*SALMON SHADED CELLS*
Enter amounts in	*YELLOW SHADED CELLS*

The tax revenue and mill levy limitations will be computed automatically

NOTE: When entering a number to be substracted enter as a negative number
Where formulas exist (Salmon-shaded Cells), No Entry is Necessary

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))			(1)
Add: FISCAL YEAR 2015 INFLATION ADJUSMENT @ 1.03% (Section 15-10-420(1a)(1c), MCA)	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Less: FY15 SB96 Reimbursement through Entitlement Share (enter as a negative number)		0	(3a)*
*adjustment line for FY2015 (SB96 reduced class 8 property and provided reimbursement through state entitlement)			
Adjusted ad valorem tax revenue		0	(4)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(5)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(5a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0	(5b)
Less: Newly taxable property per mill value, (enter as negative)			(5c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(5d)
Adjusted Taxable value per mill		0	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Adjusted taxable value per mill		0	(8)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0	(5b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Current property tax revenue authorized limitation		#DIV/0!	(8a)
RECAPITULATION:			
Adjusted ad valorem tax revenue		0	(4)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(9)
Current property tax revenue authorized limitation		#DIV/0!	(10)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the **previous year** authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA and taken from the **prior year's Determination of Tax Revenue and Mill Levy Limitations Form item (8a).**

Note: Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for permissive health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) **are not be be included**.

Use the amount applicable to the prior year levy you were authorized to mill (item 8a) not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

*****Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.***

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous year's mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(3a) SB 96 Reimbursement through State Entitlement from the Dept of Revenue for the reduction in the value of Class 8 property is input in line 3a. The amount is the additional reimbursement you will receive (DOR will provide this information) ***Updated for FY15**

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Dept. of Revenue. The number should be entered as the **per mill value*.** *Taxable value divided by 1,000 or moving the decimal three digits to the left

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

Recap:
(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the authorized mil levy (item 7).
(4) Adjusted ad valorem tax revenue + (9) amount attributable to newly taxable property & net/gross proceeds = Current property tax authorized limitation (10) = (8a)

ETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS/ _______________ FUND

FYE JUNE 30, 2014

COUNTY/CITY/TOWN OF ____________________________

NUMBERS APPEARING IN GREEN ARE ADDITIONS
NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)		
Ad valorem tax revenue authorized to be assessed prior year		
Add: FISCAL YEAR 2014 INFLATION ADJUSMENT @ 1.03% (Section 15-10-420(1a)(1c), MCA)	0	0
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0
*SB372 adjustment was an adjustment for the prior year only and is not applicable for FY2014		
Adjusted ad valorem tax revenue		0
CURRENT YEAR LEVY COMPUTATION:		
Taxable value per mill		
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)		
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0
Less: Newly taxable property per mill value, (enter as negative)		
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0
Adjusted Taxable value per mill		0
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!
Adjusted taxable value per mill		0
Add: Newly taxable property per mill value	0	
Taxable value per mill of net and gross proceeds (county only)	0	0
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!
Current property tax revenue authorized limitation		#DIV/0!
RECAPITULATION:		
Adjusted ad valorem tax revenue		0
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!
Current property tax revenue authorized limitation		#DIV/0!

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized lev by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 1 Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).
*****Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.***

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental va

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.
(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the calculated authorized mill levy (Item 7).

A

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EXPLANATION
REFERENCE

(1)

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(3)

(4)

(5)

(5a)

(5b)

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15-10-420, MCA
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DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS/ _______________ FUND

FYE JUNE 30, 2013

COUNTY/CITY/TOWN OF ____

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	*SALMON SHADED CELLS*
Enter amounts in	*YELLOW SHADED CELLS*

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year			(1)
Add: FISCAL YEAR 2013 INFLATION ADJUSMENT @ 1.2% (Section 15-10-420(1a)(1c), MCA)	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Less: FY13 SB372 Reimbursement through Entitlement Share (enter as a negative number)		0	(3a)*
*new line for FY2013			
Adjusted ad valorem tax revenue		0	(4)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(5)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(5a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0	(5b)
Less: Newly taxable property per mill value, (enter as negative)			(5c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(5d)
Adjusted Taxable value per mill		0	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Adjusted taxable value per mill		0	(8)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0	(5b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Current property tax revenue authorized limitation		#DIV/0!	(8a)
RECAPITULATION:			
Adjusted ad valorem tax revenue		0	(4)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(9)
Current property tax revenue authorized limitation		#DIV/0!	(10)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) **are not be be included**. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

***Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.*

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(3a) SB372 Reimbursement through State Entitlement from the Dept of Revenue for the reduction in the value of Class 8 property Input in line 3a the amount of the additional reimbursement you will receive (DOR will provide this information by letter)***new for FY13**

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).
(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.
(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the calculated authorized mill levy (Item 7).

ON OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 1

AGGREGATE OF ALL FUNDS/ _______________ FUND

FYE JUNE 30, 2012

COUNTY/CITY/TOWN OF__________________

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in
Enter amounts in

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE I
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year

Add: FISCAL YEAR 2012 INFLATION ADJUSMENT @ 0.72% (Section 15-10-420(1a)(1c), MCA)

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
(net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))

Adjusted ad valorem tax revenue

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill

Less per mill incremental value of tax increment financing district (TIF) (enter as negative)

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)

Less: Newly taxable property per mill value, (enter as negative)

Taxable value per mill of net and gross proceeds (county only) (enter as negative)

Adjusted Taxable value per mill

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

Adjusted taxable value per mill

Add: Newly taxable property per mill value

Taxable value per mill of net and gross proceeds (county only)

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

Current property tax revenue authorized limitation

<u>RECAPITULATION:</u>

Adjusted ad valorem tax revenue

Amount attributable to newly taxable property and net/gross proceeds

Current property tax revenue authorized limitation

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying tl by the previous year taxable value. This amount should be the highest tax authority Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies impos (7-3-184) <u>are not be be included</u>. Be sure to use the amount applicable to the prior ye you actually milled unless it is the same. This will facilitate the carry forward provisi

*****Note levies must be figured separately for funds that are not entity-wide, examples:***

(2) The inflation adjustment is calculated using the three previous years, taking one l 3 year average. This adjustment will be recalculated annually by the Department of R

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is c the previous years mill levy times the previous years taxable value for net and gross is required under Section 15-10-420(6), MCA

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sh

the Department of Revenue. The number should be entered as the per mill value. (Ta value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet sup Department of Revenue following line 4 in the far right column labeled "incremental v

(5b) This amount is the computed mill value after removal of the tax increment financ

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet suppli Department of Revenue (county only) Represents the per mill value of the net and gr

(5e) This amount represents the total of newly taxable property per mill value plus th & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable propert Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxal increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Iter property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.
(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value property and net/gross proceeds (Item 5b). This represents the current authorized m which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Ite by the calculated authorized mill levy (Item 7).

5-10-420, MCA

SALMON SHADED CELLS
YELLOW SHADED CELLS

NUMBER

		EXPLANATION REFERENCE
		(1)
0	0	(2)
	0	(3)
	0	(4)
		(5)
		(5a)
	0	(5b)
		(5c)
	0	(5d)
	0	(6)
	#DIV/0!	(7)

	0	(8)
0		
0	0	(5e)
)	0	(5b)
	#DIV/0!	(7)
	#DIV/0!	(8a)
	0	(4)
	#DIV/0!	(9)
	#DIV/0!	(10)

he previous year authorized levy
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ed for local government study commissions
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DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS/ _______________ FUND

FYE JUNE 30, 2011

COUNTY/CITY/TOWN OF___________________________________

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	*SALMON SHADED CELLS*
Enter amounts in	*YELLOW SHADED CELLS*

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year			(1)
Add: FISCAL YEAR 2011 INFLATION ADJUSMENT @ 1.142% (Section 15-10-420(1a)(1c), MCA)	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Adjusted ad valorem tax revenue		0	(4)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(5)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(5a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0	(5b)
Less: Newly taxable property per mill value, (enter as negative)			(5c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(5d)
Adjusted Taxable value per mill		0	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Adjusted taxable value per mill		0	(8)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0	(5b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Current property tax revenue authorized limitation		#DIV/0!	(8a)
RECAPITULATION:			
Adjusted ad valorem tax revenue		0	(4)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(9)
Current property tax revenue authorized limitation		#DIV/0!	(10)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).
Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).
(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the calculated authorized mill levy (Item 7).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

___________________________AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2010

COUNTY/CITY/TOWN OF______________________________________

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	*SALMON SHADED CELLS*
Enter amounts in	*YELLOW SHADED CELLS*

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year			(1)
Add: FISCAL YEAR 2010 INFLATION ADJUSMENT @ 1.112% (Section 15-10-420(1a)(1c), MCA)	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Adjusted ad valorem tax revenue assessed		0	(4)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(5)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(5a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0	(5b)
Less: Newly taxable property per mill value, (enter as negative)			(5c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(5d)
Adjusted Taxable value per mill		0	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Adjusted taxable value per mill		0	(8)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(5c and d)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0	(5b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(7)
Current property tax revenue authorized limitation		#DIV/0!	(8)
RECAPITULATION:			
Previous year adjusted property tax revenue assessed (5)		0	(4)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(9)
Current property tax revenue authorized limitation		#DIV/0!	(10)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).
(4) This amount is the net of items (1) through (4)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(8) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

____________________________AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2009

COUNTY/CITY/TOWN OF____

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year			(1)
Add: FISCAL YEAR 2009 INFLATION ADJUSMENT @ 1.672% (Section 15-10-420(1a)(1c), MCA)	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Personal Property Tax reimbursement received - prior fiscal year was final year (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)			(4)
Personal Property Tax reimbursement will no longer be received (FY09 and subsequent years) (Section 15-1-111, MCA)	0	0	(4)
Adjusted ad valorem tax revenue assessed		0	(5)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(6)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(6a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0	(6b)
Less: Newly taxable property per mill value, (enter as negative)			(6c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(6d)
Adjusted Taxable value per mill		0	(7)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Adjusted taxable value per mill		0	(7)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(6c and d)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0	(6b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Current property tax revenue authorized limitation		#DIV/0!	(9)
RECAPITULATION:			
Previous year adjusted property tax revenue assessed (5)		0	(5)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(10)
Current property tax revenue authorized limitation		#DIV/0!	(9)

The form has the formulas included. Enter only the numbers necessary.

The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210).
FY08 was the last year for personal property tax reimbursements (HB20 and SB417).

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(6b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(6c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6d)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

__________________________AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2008

COUNTY/CITY/TOWN OF_____________________________________

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year			(1)
Add: FISCAL YEAR 2008 INFLATION ADJUSMENT @ 1.535% (Section 15-10-420(1a)(1c), MCA)	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)			(4)
Less: Personal Property Tax reimbursement anticipated - current year (50% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)	0	0	(4)
Adjusted ad valorem tax revenue assessed		0	(5)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(6)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(6a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0	(6b)
Less: Newly taxable property per mill value, (enter as negative)			(6c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(6d)
Adjusted Taxable value per mill		0	(7)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Adjusted taxable value per mill		0	(7)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(6c and d)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0	(6b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Current property tax revenue authorized limitation		#DIV/0!	(9)
RECAPITULATION:			
Previous year adjusted property tax revenue assessed (5)		0	(5)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(10)
Current property tax revenue authorized limitation		#DIV/0!	(9)

The form has the formulas included. Enter only the numbers necessary.
The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210). The amount for current year anticipated revenue represents the amount of revenue estimated for the current year. (This is the last year)

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(6b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(6c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6d)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

__________________________AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2007

COUNTY/CITY/TOWN OF______________________________________

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year			(1)
Add: FISCAL YEAR 2006 INFLATION ADJUSMENT @ 1.424% (Section 15-10-420(1a)(1c), MCA	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)			(4)
Less: Personal Property Tax reimbursement anticipated - current year (66.7% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)	0	0	(4)
Adjusted ad valorem tax revenue assessed		0	(5)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(6)
Less: Newly taxable property per mill value, (enter as negative number)			(6a)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(6b)
Adjusted Taxable value per mill		0	(7)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Adjusted taxable value per mill		0	(7)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(6a and b)
Taxable value per mill (including newly taxable property)		0	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Current property tax revenue authorized limitation		#DIV/0!	(9)
RECAPITULATION:			
Previous year adjusted property tax revenue assessed (5)		0	(5)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(10)
Current property tax revenue authorized limitation		#DIV/0!	(9)

The form has the formulas included. Enter only the numbers necessary.
The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), and levies imposed for health insurance premiums (2-9-212) are not to be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210). The amount for current year anticipated revenue represents the amount of revenue estimated for the current year.

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6b)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

___________________________AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2006

COUNTY/CITY/TOWN OF______________________________________

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

			EXPLANATION REFERENCE
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			
Ad valorem tax revenue authorized to be assessed prior year			(1)
Add: FISCAL YEAR 2006 INFLATION ADJUSMENT @ 1.251% (Section 15-10-420(1a)(1c), MCA)	0	0	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)			(4)
Less: Personal Property Tax reimbursement anticipated - current year (75% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)	0	0	(4)
Adjusted ad valorem tax revenue assessed		0	(5)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill			(6)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(6a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		0	(6b)
Less: Newly taxable property per mill value, (enter as negative)			(6c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		0	(6d)
Adjusted Taxable value per mill		0	(7)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Adjusted taxable value per mill		0	(7)
Add: Newly taxable property per mill value	0		
Taxable value per mill of net and gross proceeds (county only)	0	0	(6c and d)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		0	(6b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		#DIV/0!	(8)
Current property tax revenue authorized limitation		#DIV/0!	(9)
RECAPITULATION:			
Previous year adjusted property tax revenue assessed (5)		0	(5)
Amount attributable to newly taxable property and net/gross proceeds		#DIV/0!	(10)
Current property tax revenue authorized limitation		#DIV/0!	(9)

The form has the formulas included. Enter only the numbers necessary.
The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210). The amount for current year anticipated revenue represents the amount of revenue estimated for the current year. (This is the last year)

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(6b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(6c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6d)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA
(For Fiscal Year Ended June 30, 2005)

____________________ AGGREGAGE OF ALL FUNDS

COUNTY/CITY/TOWN OF________________________________

ITEMS MARKED WITH (A.) ARE ADDITIONS
ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year		xxxx
Add: FISCAL YEAR 2004 INFLATION ADJUSTMENT @ 0.968% Section 15-10-420(1a)(1c), MCA) (A.) [(1)*0.97%]	xx2	xx2
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA) (enter as negative number) (L.)	<xx3>	<xx3>
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 15-10-420(7), MCA (HB 20 and SB 417 reimbursements)) (A.)	xx4	
Less: Personal Property Tax reimbursement anticipated - current year (80% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) (L.) [(4)*80%]	<xx4>	xx4+<xx4>
Adjusted ad valorem tax revenue assessed [(1) + (4)]		xxx

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill		xxxx
Less: Newly taxable property per mill value, (enter as negative number) (L.)	<xxa>	
Taxable value per mill of net and gross proceeds (county only) (enter as negative) (L.)	<xxb>	<xxa>+<xxb>
Adjusted Taxable value per mill [sum of all 6's]		0
Authorized mill levy under Section 15-10-420, MCA (includes floating mills) [(5)/(7)]		xx.xx
Adjusted taxable value per mill		xxxx
Add: Newly taxable property per mill value	xxa	
Taxable value per mill of net and gross proceeds (county only) (A.)	xxb	xxa+xxb
Taxable value per mill (including newly taxable property)		0
Authorized mill levy under Section 15-10-420 (includes floating mills)		xx.xx
Current property tax revenue authorized limitation [(8)*(6a&b)]		xxxx

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5)		xxxx
Amount attributable to newly taxable property and net/gross proceeds (A.) [(8)*(6a+6b)]		xxxx

Current property tax revenue authorized limitation	[(5)+(10)]	xxxx

Explanation Reference
-1
-2
-3
-4
-4
-5
-6
(6a)
(6b)
-7
-8
-7
(6a)
(6b)
-6
-8
-9
-5
-10

-9

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA
(For Fiscal Year Ended June 30, 2004)
______________________ AGGREGATE OF ALL FUNDS

COUNTY/CITY/TOWN OF_________________________________

ITEMS MARKED WITH (A.) ARE ADDITIONS
ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)			Explanation Reference
Ad valorem tax revenue authorized to be assessed prior year		xxxx	-1
Add: FISCAL YEAR 2003 INFLATION ADJUSTMENT @ 1.22% Section 15-10-420(1a)(1c), MCA) (A.) [(1)*1.22%]	xx2	xx2	-2
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA) (enter as negative number) (L.)	<xx3>	<xx3>	-3
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 15-10-420(7), MCA (HB 20 and SB 417 reimbursements)) (A.)	xx4		-4
Less: Personal Property Tax reimbursement anticipated - current year (83.3% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) (L.) [(4)*83.3%]	<xx4>	xx4+<xx4>	-4
Adjusted ad valorem tax revenue assessed [(1) + (4)]		xxx	-5
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill		xxxx	-6
Less: Newly taxable property per mill value, (enter as negative number) (L.)	<xxa>		(6a)
Taxable value per mill of net and gross proceeds (county only) (enter as negative) (L.)	<xxb>	<xxa>+<xxb>	(6b)
Adjusted Taxable value per mill [sum of all 6's]		0	-7
Authorized mill levy under Section 15-10-420, MCA (includes floating mills) [(5)/(7)]		xx.xx	-8
Adjusted taxable value per mill		xxxx	-7
Add: Newly taxable property per mill value	xxa		(6a)
Taxable value per mill of net and gross proceeds (county only) (A.)	xxb	xxa+xxb	(6b)
Taxable value per mill (including newly taxable property)		0	-6
Authorized mill levy under Section 15-10-420 (includes floating mills)		xx.xx	-8
Current property tax revenue limitation [(8)*(6a&b)]		xxxx	-9
RECAPITULATION:			
Previous year adjusted property tax revenue assessed (5)		xxxx	-5
Amount attributable to newly taxable property and net/gross proceeds (A.) [(8)*{(6a)+(6b)}]		xxxx	-10

Current property tax revenue authorized limitation	[(5)+(10)]	xxxx	-9

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER HOUSE BILL 124
(For Fiscal Year Ended June 30, 2003)

______________________ FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED:		
(Note that HB 124 Sections are referenced)		
Ad valorem tax revenue authorized to be assessed in the prior year		xxxx
Add: FISCAL YEAR 2003 INFLATION ADJUSTMENT @ 1.27% Section 94 (1)(a) (A.) [(1)*1.27%]	xx2	xx2
Less: Property taxes assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 94, Sub(6)) (enter as negative number) (L.)	<xx3>	<xx3>
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 94, Sub(7)) (A.)	xx4	
Less: Personal Property Tax reimbursement anticipated - current year (85.7% of prior FY) (Section 94, Sub (7)) (HB 20 and SB 417 reimbursements) (L.) [(4)*85.7%]	<xx4>	xx4+<xx4>
Adjusted Property Tax Revenue Assessed [(1) +…(4)]		xxx
CURRENT YEAR LEVY COMPUTATION:		
Taxable value per mill		xxxx
Less: Newly taxable property per mill value, (enter as negative number) (L.)	<xxa>	
Taxable value per mill of net and gross proceeds (county only) (enter as negative) (L.)	<xxb>	<xxa>+<xxb>
Adjusted Taxable value per mill [sum of all 6's]		0
Authorized mill levy under HB 124 (includes floating mills) [(5)/(7)]		xx.xx
Adjusted taxable value per mill		xxxx
Add: Newly taxable property per mill value	xxa	
Taxable value per mill of net and gross proceeds (county only) (A.)	xxb	xxa+xxb
Taxable value per mill (including newly taxable property)		0
Authorized mill levy under HB 124 (includes floating mills)		xx.xx
Current property tax revenue limitation [(8)*(6a&b)]		xxxx
RECAPITULATION:		
Previous year adjusted property tax revenue assessed (5)		xxxx
Add: Amount attributable to newly taxable property and net/gross proceeds (A.) [(8)*{(6a)+(6b)}]		xxxx
Current property tax revenue [(5)+(10)]		xxxx

Explanation Reference

-1

-2

-3

-4

-4

-5

-6

(6a)

(6b)

-7

-8

-7

(6a)

(6b)

-7

-8

-9

-5

-10

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER HOUSE BILL 124
(For Fiscal Year Ended June 30, 2002)

____________________ FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS
ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED:

(Note that HB 124 Sections are referenced)	
Ad valorem tax revenue authorized to be assessed in the prior year	
Add: FISCAL YEAR 2002 INFLATION ADJUSTMENT @ 1.28% (Section 94 (1)(a)) (A.) [(1)*1.28%]	xx2
Less: Property taxes assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 94, Sub (6)) (enter as negative number) (L.)	<xx3>
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 94, Sub(7)) (A.)	xx4
Less: Personal Property Tax reimbursement anticipated - current year (87.5% of prior FY) (Section 94, Sub (7)) (HB 20 and SB 417 reimbursements) (L.) [(4)*87.5%]	<xx4>
Add: Loss of revenue from annualization of FYE 2001 light vehicle revenue to HB 540 (A.)	
Adjusted Property Tax Revenue Assessed [(1)+…(5)]	

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill	
Less: Newly taxable property per mill value, (enter as negative number) (L.)	<xxa>
Taxable value per mill of net and gross proceeds (county only) (enter as negative) (L.)	<xxb>
Adjusted Taxable value per mill [sum of all 7s]	
Authorized mill levy under HB 124 (includes floating mills) [(6)/(8)]	
Adjusted taxable value per mill	
Add: Newly taxable property per mill value	xxa
Taxable value per mill of net and gross proceeds (county only) (A.)	xxb
Taxable value per mill (including newly taxable property)	
Authorized mill levy under HB 124 (includes floating mills)	
Current property tax revenue limitation [(9)*(7a+b)]	

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5)	
Add: Amount attributable to newly taxable property and net/gross proceeds (A.) [(9)*{(7a)+(7b)}]	
Current property tax revenue [(6)+(11)]	

xxxx

xx2

<xx3>

xx4 + <xx4>

xx

xxxx

xxxx

<xxa>+<xxb>

xxxx

xx.xx

xxxx

xxa+xxb

xxxx

xx.xx

xxxx

xxxx

xxxx

xxxx

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SENATE BILL 184
(For Fiscal Year Ended June 30, 2001)
______________________________FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS
ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

PROPERTY TAXES ASSESSED PRIOR YEAR			
Ad valorem tax revenue assessed			xxxx
Less: Property taxes assessed in prior year- net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-2	
Add: Light vehicle tax revenue received - prior fiscal year	xxxx		
Less: Light vehicle tax revenue anticipated - current fiscal year	xxxx		xxxx
Add: Personal property tax reimbursement received – prior fiscal year	xxxx		
Less: Personal property tax reimbursement anticipated – current fiscal year	xxxx		xxxx
Less: SB 184 reimbursement (net of HB 658 reimbursement)			xxxx
Adjusted Property Tax Revenue Assessed			xxxx
CURRENT YEAR LEVY COMPUTATION			
Taxable value per mill			xxxx
Less: Newly taxable property			xxxx
Less: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)		xxxx	-11
Adjusted Taxable Value Per Mill			xxxx
Authorized mill levy under SB 184 (includes "floating mills") [(8) ¸ (12) x 1000]	xx.xx	-13	<xxa>+<xxb>
Adjusted taxable value per mill			xxxx
Add: Newly taxable property			xxxx
Add: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)		xxxx	-11
Taxable value per mill (including newly taxable property)			xxxx
Authorized mill levy under SB 184 (includes floating mills)			xx.xx
Current property tax revenue limitation [(9) x (13) ¸ 1000]			xxxx
RECAPITULATION			
Previous year adjusted property tax revenue assessed			xxxx
Add: Amount attributable to newly taxable property and net and gross proceeds [(10) + (11) x (13) ¸ 1000]	xxxx	-15	xxxx
Current property tax revenue limitation			xxxx
Previous year adjusted property tax revenue assessed (5)			xxxx
Add: (A.) Amount attributable to newly taxable property and net/gross proceeds [(9)*{(7a)+(7b)}]			xxxx
Current property tax revenue [(6)+(11)]			xxxx

Explanation
Reference

-1

-3
-4

(5}

-6
-7
-8

-9
-10

-7

-12

(7b)

-12
-10

-9

-9

-13
-14

-8

-10

-14

-6

-11

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SENATE BILL 184
(For Fiscal Year Ended June 30, 2000)

________________________________FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

PROPERTY TAXES ASSESSED PRIOR YEAR			
Ad valorem tax revenue assessed			xxxx
Less: Property taxes assessed in prior year- net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-2	
Add: Light vehicle tax revenue received - prior fiscal year	xxxx		
Less: Light vehicle tax revenue anticipated - current fiscal year	xxxx		xxxx
Add: Personal property tax reimbursement received – prior fiscal year	xxxx		
Less: Personal property tax reimbursement anticipated – current fiscal year	xxxx		xxxx
Less: SB 184 reimbursement (net of HB 658 reimbursement)			xxxx
Adjusted Property Tax Revenue Assessed			xxxx
CURRENT YEAR LEVY COMPUTATION			
Taxable value per mill			xxxx
Less: Newly taxable property			xxxx
Less: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)		xxxx	-11
Adjusted Taxable Value Per Mill			xxxx
Authorized mill levy under SB 184 (includes "floating mills") [(8) ¸ (12) x 1000]	xx.xx	-13	<xxa>+<xxb>
Adjusted taxable value per mill			xxxx
Add: Newly taxable property			xxxx
Add: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)		xxxx	-11
Taxable value per mill (including newly taxable property)			xxxx
Authorized mill levy under SB 184 (includes floating mills)			xx.xx
Current property tax revenue limitation [(9) x (13) ¸ 1000]			xxxx
RECAPITULATION			
Previous year adjusted property tax revenue assessed			xxxx
Add: Amount attributable to newly taxable property and net and gross proceeds [(10) + (11) x (13) ¸ 1000]	xxxx	-15	xxxx
Current property tax revenue limitation			xxxx
Previous year adjusted property tax revenue assessed (5)			xxxx
Add: Amount attributable to newly taxable property and net/gross proceeds (A.) [(9)*{(7a)+(7b)}]			xxxx

Current property tax revenue [(6)+(11)]	xxxx

Explanation
Reference

-1

-3
-4

(5}

-6
-7
-8

-9
-10

-7

-12

(7b)

-12
-10

-9

-9

-13
-14

-8

-10

-14

-6

-11

The Determination of Proposed Increase in Property Tax Revenue form computes the property tax increase from the prior year per 7-6-4020 & 7-6-4030, MCA.

Instructions by Reference Line

Line 1	(1)-The Proposed Increase(Decrease) in Property Tax Revenue from the prior fiscal year. This amount is auto-calculated based on the Property Tax Revenue Calculated on Line 7 for the proposed FY budget and the property tax revenue calculated on Line 13 for the prior fiscal year
Line 2	The fiscal year that is currrently being budgeted
Line 3	The Current Market Value of $100,000, $300,000 and $600,000 as required in 7-6-4020 and 7-6-4030, MCA
Line 4	Calculates the taxable value of each market value based on the Class 4 taxable rate of 1.35%
Line 5	Calculates the taxable value per mill based on each market value
Line 6	Enter the number of mills calculated on Line 16 of the Determination of Tax Revenue and Mill levy Limitations
Line 7	Auto calculates the Property tax revenue based on the taxable value per mill and the number of mills levied
Line 8	The prior fiscal year
Line 9	The Current Market Value of $100,000, $300,000 and $600,000 as required in 7-6-4020 and 7-6-4030, MCA
Line 10	Calculates the taxable value of each market value based on the Class 4 taxable rate of 1.35%
Line 11	Calculates the taxable value per mill based on each market value
Line 12	Enter the number of mills calculated on Line 16 of the Determination of Tax Revenue and Mill levy Limitations form for **the prior fiscal year**
Line 13	Auto calculates the Property tax revenue for **the prior fiscal year** based on the taxable value per mill and the number of mills levied

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/or _______________ Fund
FYE June 30, 2026

Reference Line		Enter amounts in yellow cells		
(1)	**FY2025 Increase(decrease) in property taxes**	$ 51.17	$ 153.50	$ 306.99
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			
(2)	**FY2024 Calculation**			
(3)	Current Market Value	$ 100,000.00	$ 300,000.00	$ 600,000.00
(4)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(5)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(6)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	242.42	$ 242.42	$ 242.42
(7)	Calculated Total Property Tax	$ 327.27	$ 981.80	$ 1,963.60
(8)	**FY2025 Calculation**			
(9)	Current Market Value	$ 100,000.00	$ 300,000.00	$ 600,000.00
(10)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(11)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(12)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	204.52	$ 204.52	$ 204.52
(13)	Calculated Total Property Tax	$ 276.10	$ 828.31	$ 1,656.61

Click on links below to view Instructions	Reference Line
(1) Instructions	(1)
	= (7) - (13)
(2) Instructions	(2)
(3) Instructions	(3)
(4) Instructions	(4)
(5) Instructions	(5)
(6) Instructions	(6)
(7) Instructions	(7)
(8) Instructions	(8)
(9) Instructions	(9)
(10) Instructions	(10)
(11) Instructions	(11)
(12) Instructions	(12)
(13) Instructions	(13)

Determination of Proposed Property Tax Increase-\

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/or _______________ Fund
FYE June 30, 2024

FY2024 Increase(decrease) in property taxes

(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)

FY2024 Calculation

Current Market Value

Taxable Rate: 1.35% of Current Market Value

Taxable Value Per Mill (1/1000th)

Total Levy in Mills(Line 11 on the Mill levy Calculation Form)

Calculated Total Property Tax

FY2023 Calculation

Current Market Value

Taxable Rate: 1.35% of Current Market Value

Taxable Value Per Mill (1/1000th)

Total Levy in Mills(Line 11 on the Mill levy Calculation Form)

Calculated Total Property Tax

/oted Levy

Enter amounts in yellow cells

$ 6.75	$ 20.25	$ 40.50
$ 100,000.00	$ 300,000.00	$ 600,000.00
$ 1,350.00	$ 4,050.00	$ 8,100.00
$ 1.35	$ 4.05	$ 8.10
105.00	$ 105.00	$ 105.00
$ 141.75	$ 425.25	$ 850.50
$ 100,000.00	$ 300,000.00	$ 600,000.00
$ 1,350.00	$ 4,050.00	$ 8,100.00
$ 1.35	$ 4.05	$ 8.10
100.00	$ 100.00	$ 100.00
$ 135.00	$ 405.00	$ 810.00

Click on links below to view Instructions	Reference Line
(1) Instructions	(1)
	= (7) - (13)
(2) Instructions	(2)
(3) Instructions	(3)
(4) Instructions	(4)
(5) Instructions	(5)
(6) Instructions	(6)
(7) Instructions	(7)
(8) Instructions	(8)
(9) Instructions	(9)
(10) Instructions	(10)
(11) Instructions	(11)
(12) Instructions	(12)
(13) Instructions	(13)

Determination of Proposed Property Tax Increase-Per

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/or _______________ Fund
FYE June 30, 2024

FY2024 Increase(decrease) in property taxes

(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)

FY2024 Calculation

Current Market Value

Taxable Rate: 1.35% of Current Market Value

Taxable Value Per Mill (1/1000th)

Total Levy in Mills(Line 11 on the Mill levy Calculation Form)

Calculated Total Property Tax

FY2023 Calculation

Current Market Value

Taxable Rate: 1.35% of Current Market Value

Taxable Value Per Mill (1/1000th)

Total Levy in Mills(Line 11 on the Mill levy Calculation Form)

Calculated Total Property Tax

'missive Levy

Enter amounts in yellow cells

$ 6.75	$ 20.25	$ 40.50
$ 100,000.00	$ 300,000.00	$ 600,000.00
$ 1,350.00	$ 4,050.00	$ 8,100.00
$ 1.35	$ 4.05	$ 8.10
105.00	$ 105.00	$ 105.00
$ 141.75	$ 425.25	$ 850.50
$ 100,000.00	$ 300,000.00	$ 600,000.00
$ 1,350.00	$ 4,050.00	$ 8,100.00
$ 1.35	$ 4.05	$ 8.10
100.00	$ 100.00	$ 100.00
$ 135.00	$ 405.00	$ 810.00

TOTASK ORDER NO. 2

This is Task Order No. **2**, consisting of **4** pages (plus attachments).

In accordance with Paragraph 1.01, Main Agreement, of the Agreement Between Owner and Engineer for Professional Services—Task Order Edition dated **May 27, 2026**, Owner and Engineer agree as follows:

1. TASK ORDER DATA

a.	Effective Date of Task Order:	**August 17, 2026**
b.	Owner:	**City of Sidney, MT**
c.	Engineer:	**Interstate Engineering, Inc.**
d.	Specific Project (title)	**Sidney | Stay & Stroll**
e.	Specific Project (description):	**Sidney Downtown Sidewalk Design Standards and Implementation**
f.	Related Task Orders	**None**

2. BASELINE INFORMATION

Baseline Information. Owner has furnished the following Specific Project information to Engineer as of the Effective Date of the Task Order. Engineer's scope of services has been developed based on this information. As the Specific Project moves forward, some of the information may change or be refined, and additional information will become known, resulting in the possible need to change, refine, or supplement the scope of services.

Specific Project Title:	**Sidney | Stay & Stroll**
Type and Size of Facility:	**N/A**
Description of Improvements:	**Professional engineering and landscape architectural services to activate Sidney's downtown district, improve walkability, and enhance visitor experience.**
Expected Construction Start:	**Summer 2027**
Prior Studies, Reports, Plans:	**Downtown Sidney Master Plan 2026**
Facility Location(s):	**Sidney, MT**

Current Specific Project Budget:	**$243,000**
Funding Sources:	**City, Montana Tourism Development Grant**
Known Design Standards:	**N/A**
Known Specific Project Limitations:	**N/A**
Specific Project Assumptions:	**N/A**
Other Pertinent Information:	**Refer to Montana Department of Commerce Montana Tourism Development Grant Contract #26-52-OOT-TDG-006**

3. SERVICES OF ENGINEER ("SCOPE")

A. The specific Basic Services to be provided or furnished by Engineer under this Task Order are:

as follows ***(See attached Scope of Services letter dated August 7, 2026 for details)***:

Task 1 – Pedestrian Facilities & Drainage Assessment

Task 1A – *Drainage Assessment*

Task 1B – *Pedestrian Facilities Assessment*

Task 1C – *GIS Integration*

Task 2 – Design Standards for Pedestrian Facilities in the Downtown Core Limits

Task 3 – Construction Documents

Task 4 – Plaza Conceptual Design

Task 5 – Grant Administration

Task 6 – Additional Services

B. All of the services included above comprise Basic Services for purposes of Engineer's compensation under this Task Order, with the exception of Resident Project Representative Services, if any, which are compensated separately.

C. Resident Project Representative (RPR) Services: **N/A**

D. Additional Services: Services not expressly set forth as Basic Services in Paragraph 3.A above, and necessary services listed as not requiring Owner's written authorization, or requiring additional effort in an immediate, expeditious, or accelerated manner as a result of unanticipated construction events or Specific Project conditions, are Additional Services, and will be compensated by the method indicated for Additional Services in this Task Order. All other Additional Services require mutual agreement and may be authorized by amending the Task Order as set forth in Paragraph 8.05.B.2 of the Main Agreement, with compensation for such other Additional Services as set forth in the amending instrument.

4. DELIVERABLES SCHEDULE

A. Task 1A: Technical Memorandum: Fall 2026

B. Task 1B: Technical Memorandum: Fall 2026

C. Task 1C: GIS Integration: Fall 2026

D. Task 2: Design Standards & Conceptual Renderings: Winter 2026/2027

E. Task 3: Construction Documents: Spring 2027

F. Task 4: Technical Memorandum and Conceptual Layouts: Spring 2027

5. ADDITIONS TO OWNER'S RESPONSIBILITIES

A. Owner shall have those responsibilities set forth in Article 2 of the Main Agreement, and the following supplemental responsibilities that are specific to this Task Order: **No supplemental responsibilities.**

6. TASK ORDER SCHEDULE

A. In addition to any schedule provisions provided in Exhibit B or elsewhere, the parties shall meet the following schedule:

The project is scheduled for a bid opening in the Winter/Spring of 2027 with construction substantially complete by December 31, 2027.

All expenses for the Montana Department of Commerce MTDG Contract #26-52-OOT-TDG-006 shall be incurred by the City of Sidney by May 31, 2028.

7. ENGINEER'S COMPENSATION

A. The terms of payment are set forth in Article 4 of the Main Agreement.

B. Owner shall pay Engineer for services rendered under this Task Order as follows:

Task		Fee	Basis
Task 1	Pedestrian Facilities and Drainage Assessment	$36,000	Lump Sum
Task 2	Design Standards for Pedestrian Facilities in the Downtown Core Limits	$50,000	Lump Sum
Task 3	Construction Documents	$80,000	Lump Sum
Task 4	Plaza Conceptual Design	$32,000	Lump Sum
Task 5	Grant Management	$30,000	Hourly
Task 6	Additional Services	$15,000	Hourly
	Total	**$243,000**	

C. Compensation items and totals based in whole or in part on Hourly Rates or Direct Labor are estimates only. Lump sum amounts and estimated totals included in the breakdown by phases incorporate Engineer's labor, overhead, profit, reimbursable expenses (if any), and Subconsultants' charges, if any. For lump sum items, Engineer may alter the distribution of compensation between individual phases (line items) to be consistent with services actually rendered, but shall not exceed the total lump sum compensation amount unless approved in writing by the Owner.

8. ENGINEER'S PRIMARY SUBCONSULTANTS FOR TASK ORDER, AS OF THE EFFECTIVE DATE OF THE TASK ORDER: NOT APPLICABLE

9. EXHIBITS AND ATTACHMENTS:

A. Schedule of Rates

B. Exhibit A

Execution of this Task Order by Owner and Engineer makes it subject to the terms and conditions of the Main Agreement and its exhibits and appendices, which Main Agreement, exhibits, and appendices are incorporated by this reference.

OWNER: City of Sidney, MT	ENGINEER: Interstate Engineering, Inc.
By:	By: Brent Moore
Print Name: Rick Norby	Print Name: Brent Moore, AICP
Title: Mayor	Title: Regional Vice President
	Engineer's License or Firm's Certificate No. (if required): PEL-EF-LIC419
	State of: Montana
DESIGNATED REPRESENTATIVE FOR TASK ORDER:	DESIGNATED REPRESENTATIVE FOR TASK ORDER:
Name:	Name: Jordan Mayer, PE
Title:	Title: Client Manager
Address:	Address: PO Box 648 2177 Lincoln Ave SE
E-Mail Address:	E-Mail Address: Jordan.Mayer@interstateeng.com
Phone:	Phone: 406.433.5617
Date:	Date: 8/7/2026

INTERSTATE ENGINEERING

SCHEDULE OF RATES

Engineers	Hourly Rate
ENG I	$137.00
ENG II	$152.00
ENG III	$167.00
ENG IV	$182.00
ENG V	$197.00
ENG VI	$212.00
ENG VII	$227.00
ENG VIII	$242.00
ENG IX	$262.00
ENG X	$280.00

Surveyors	Hourly Rate
SURV I	$113.00
SURV II	$128.00
SURV III	$143.00
SURV IV	$158.00
SURV V	$173.00
SURV VI	$188.00
SURV VII	$203.00
SURV VIII	$218.00
SURV IX	$233.00
SURV X	$255.00

Planners	Hourly Rate
PLANNER I	$125.00
PLANNER II	$150.00
PLANNER III	$175.00
PLANNER IV	$200.00
PLANNER V	$225.00

Landscape Architects	Hourly Rate
LA I	$120.00
LA II	$140.00
LA III	$160.00
LA IV	$180.00
LA V	$200.00

Funding	Hourly Rate
FUNDING I	$125.00
FUNDING II	$150.00
FUNDING III	$175.00
FUNDING IV	$200.00

Administrative	Hourly Rate
ADMIN I	$ 93.00
ADMIN II	$100.00
ADMIN III	$107.00

Technicians	Hourly Rate
TECH I	$ 92.00
TECH II	$107.00
TECH III	$122.00
TECH IV	$137.00
TECH V	$152.00
TECH VI	$167.00
TECH VII	$182.00
TECH VIII	$197.00
TECH IX	$212.00
TECH X	$235.00

GIS	Hourly Rate
GIS I	$120.00
GIS II	$140.00
GIS III	$160.00
GIS IV	$180.00
GIS V	$200.00

Information Technologists	Hourly Rate
IT I	$145.00
IT II	$195.00

Expert Witness	$400.00

CHARGEABLE EXPENSES

Subsistence .... Actual cost
Subconsultant Services – Geotechnical ... Actual cost plus 15%
Subconsultant Services – Other.............. Actual cost plus 10%
Survey Materials Required .... Actual cost plus 25%
Plat Certification per Certification $35.00
Recordation per Monument................... $35.00
24” x 36” Prints per Page $9.00
Other Miscellaneous Project Expenses .... Actual cost

Travel Vehicle .... $0.85 per mile
Survey Vehicle .... $0.95 per mile
ATV .... $75.00 per day
ATV with Tracks .... $125.00 per day
UTV....................................... $150.00 per day
UTV with Tracks .... $200.00 per day
Snowmobile .... $200.00 per day

Any and all sales and use tax, TERO or other special fees which apply to this contract.

INTERSTATE ENGINEERING

August 7, 2026

City of Sidney, MT

115 2nd Street SE

Sidney, MT 59270

Re: Scope of Services – Sidney Downtown Tourism Initiative

City of Sidney,

Interstate Engineering is pleased to provide this scope of professional services to support downtown enhancements and advance the vision established in the Downtown Master Plan. Our services will include surveying, engineering design, landscape architecture, permitting support, preparation of construction documents, and coordination with regulatory agencies, utility providers, and project stakeholders necessary to implement the Years 1 and 2 goals identified through the Montana Tourism Development Grant Program. Based on our understanding of the project, we have prepared the following scope of work and associated fee proposal for each task.

Task 1 – Pedestrian Facilities & Drainage Assessment

Task 1A –Drainage Assessment

Interstate Engineering will evaluate existing drainage conditions within the Downtown Core and Context Areas (See **Exhibit A**) identified in the Downtown Master Plan.

A Technical Memorandum will be prepared summarizing the assessment findings, identifying drainage deficiencies, and presenting potential improvement alternatives for each issue identified.

Task 1B – Pedestrian Facilities Assessment

Interstate Engineering will evaluate the condition of existing pedestrian facilities within the public rights-of-way located in the Downtown Core and Context Areas identified in the Downtown Master Plan (See **Exhibit A**). Pedestrian facilities to be assessed includes sidewalks, curbs, ADA curb ramps, handrails, street and alley crossings, site furnishings and amenities, and other pedestrian-related infrastructure.

Interstate Engineering will prepare a Technical Memorandum summarizing the assessment findings. The memorandum will identify barriers to pedestrian mobility and ADA accessibility within the Downtown Core and Context Areas. Facilities requiring improvements will be mapped and prioritized based on the severity of deficiencies, compliance with ADA requirements, and proximity to the Downtown Core. Recommendations for corrective actions and potential improvements will also be provided.

Task 1C – GIS Integration

Interstate Engineering will prepare data collected under Tasks 1A and 1B for integration into the City's GIS system.

The fee to complete Task 1 is $36,000 Lump Sum.

Task 2 –Design Standards for Pedestrian Facilities within the Downtown Core and Context Limits

Interstate Engineering, in coordination with community stakeholders, will develop design standards for pedestrian facilities within the Downtown Core and Context Areas identified in the Downtown Master Plan (See **Exhibit A)**. The standards will establish consistent design criteria for sidewalks, curbing, ADA curb ramps, crosswalks, bicycle facilities, lighting, landscaping, bicycle facilities, public art, seating areas, site furnishings, and other pedestrian-friendly amenities. The intent of these standards is to create a cohesive streetscape, enhance pedestrian and bicycle mobility, improve accessibility and safety, and support traffic-calming measures throughout the Downtown Core. Generally, our design effort will include custom elements and prototype geometries that can be repeated throughout the project and tailored to fit individual areas. We will do this with intention, with the goal of establishing sense of place and branding.

Interstate Engineering will engage with the City Council, Chamber of Commerce, Public Works Department, Sunrise City Association, Montana Department of Transportation, Mondak Dakota Utilities, and other public utility providers within City right-of-way throughout the development process. Stakeholder input will be incorporated to ensure standards reflect community priorities, operational needs, and regulatory requirements.

Conceptual renderings and standards of the Downtown Core and Context Areas will be prepared to illustrate potential streetscape enhancements, including proposed colors, materials, textures, and aesthetic treatments. In addition, 3D perspectives and models will be developed to provide a realistic representation of the improvements and their relationship to the surrounding environment, allowing stakeholders to better visualize the character, scale, and overall impact of the proposed enhancements.

Upon completion, the proposed design standards will be submitted to the Montana Department of Transportation for review and acceptance and presented to the Sidney City Council for formal adoption.

The fee to complete Task 2 is $50,000 Lump Sum.

Task 3 – Construction Documents

Interstate Engineering will prepare construction documents suitable for bidding to construct pedestrian facilities along Central Avenue, 2nd Street Southeast/west, and East/West Main Street, as shown in **Exhibit A**, using standards and prototypes developed and adopted in Task 2. The proposed improvements will incorporate drainage deficiencies and substandard pedestrian facilities identified in Task 1.

Interstate Engineering will coordinate with Montana Dakota Utilities and other public utility providers within City right-of-way to identify opportunities for utility upgrades and the installation of conduits to accommodate future utility infrastructure, including lighting systems and related appurtenances.

During public engagement conducted as part of the Downtown Master Plan, the Montana Department of Transportation (MDT) indicated that the asphalt pavement along Central Avenue within the Downtown Core and Context Areas (See **Exhibit A**), is anticipated to be reconstructed with concrete pavement within the next five (5) years. MDT further indicated that opportunities may exist for the City of Sidney to incorporate locally adopted streetscape and pedestrian improvements into a future MDT project through cost participation. As of July 8, 2026, the Central Avenue project is not included in MDT's 2026-2030 Statewide Transportation Improvement Program (STIP).

Construction Documents will be developed in phased packages to allow the city to maximize current grant funding from the Montana Department of Commerce. Proposed improvements that may be more appropriately incorporated into a future MDT project will be evaluated and prioritized on a case-by-case basis in coordination with MDT and the City of Sidney.

Interstate Engineering will obtain permits and coordinate approvals necessary for work occurring within MDT rights-of-way and the Urban Route System. Prior to bidding, Interstate Engineering will work with the city and project stakeholders to review project phasing, construction sequencing, and anticipated work schedules to support constructability, maintain access, and reduce disruptions during implementation.

For the purposes of this scope, it is assumed that pedestrian facility improvements will include no more than 5,000 square yards of sidewalk replacement.

The fee to complete Task 3 is $80,000 Lump Sum.

Task 4 – Plaza Conceptual Design

Interstate Engineering will evaluate up to two (2) potential locations for a permanent public plaza to support community events, markets, and gatherings within the Downtown Core Area as shown on **Exhibit A**.

Using the Downtown Master Plan as a guiding framework, Interstate Engineering will develop preliminary conceptual layouts for each site and present them to the Public Works Department, Parks Department, Chamber of Commerce, and Downtown Working Group for review and feedback. Conceptual layouts will consider pedestrian circulation, ADA accessibility, gathering spaces, shade elements, special events, furnishings, lighting, landscaping, infrastructure, and other features necessary to support the intended use of the plaza. Potential temporary street closures to expand space for special events will be considered as part of plaza configuration and adjacency. Accommodation for food truck vendors will also be evaluated and incorporated as appropriate, including designated vendor parking areas, electrical service access, water access, waste collection considerations, and pedestrian queuing areas. A strategy of "activated space" will be developed, with the intention of facilitating events and activities regularly that bolster quality of life and social interaction among residents and visitors to the community.

Following stakeholder review, Interstate Engineering will refine each concept and incorporate feedback into a final conceptual layout for each evaluated location. The layouts will reflect stakeholder input, project goals, site constraints, and long-term community needs. To further communicate the proposed improvements, Interstate Engineering will develop 3D perspectives and visualizations that illustrate the relationship of the enhancements to the existing surroundings.

A Technical Memorandum will be prepared summarizing the conceptual designs and evaluations findings for each site. The memorandum will identify design and construction considerations, physical and legal constraints, utility impacts, operational considerations, and potential implementation challenges. The memorandum will also include a preliminary opinion of probable construction cost for each concept.

The Technical Memorandum and conceptual layouts will be presented to the Sidney City Council for review and general concurrence regarding future project development.

The fee to complete Task 4 is $32,000 Lump Sum.

Task 5 – Grant Administration

Interstate Engineering will provide project coordination with the Montana Department of Commerce Office of Tourism for project startup, grant administration, and compliance support. Coordination services will include assistance with quarterly and progress reporting, draw requests, visitor surveys, and other grant requirements in the City's contract with the Department of Commerce.

The fee to complete Task 5 is $30,000 Hourly.

Task 6 – Additional Services

Recognizing that time can be of the essence, the City of Sidney and Interstate Engineering agree that a preapproved budget for additional services is beneficial to keep the project moving. Additional services that may be requested by the City shall be provided at the Engineer's hourly rate schedule in effect at the time of request. Additional services can be requested by the Owner's designated representative.

The pre-approved budget for Task 6 is $15,000 Hourly.

Fee Summary

Task		Fee	Basis
Task 1	Pedestrian Facilities and Drainage Assessment	$36,000	Lump Sum
Task 2	Design Standards for Pedestrian Facilities in the Downtown Core and Context Limits	$50,000	Lump Sum
Task 3	Construction Documents	$80,000	Lump Sum
Task 4	Plaza Conceptual Design	$32,000	Lump Sum
Task 5	Grant Administration	$30,000	Hourly
Task 6	Additional Services	$15,000	Hourly
	Total	**$243,000**	

Exclusions

The following items are specifically excluded from the Scope of Services. If requested by the City of Sidney, Interstate Engineering can prepare a Contract Amendment. The Contract Amendment will detail the Scope of Services, schedule, and budget.

1. Legal Survey.
2. Setting Property Corners.
3. Complete Title Search.
4. Easement Document & Exhibit Preparation.
5. Noise Studies.
6. Drainage Study and Design Beyond Project Limits
7. Permitting Fees.
8. Fees for Necessary Permits or Regulatory Agency Review.
9. Fees for Recording any Necessary Easements or Right-of-Ways.
10. Landowner negotiations for Easements or Rights-of-Ways.
11. Redesign Efforts Due to Significant Owner or Client Comments Received After 30% Schematic Design Milestone and 50% Design Development Milestone.
12. Capacity Analysis of Offsite Water/Sewer/Storm Systems.
13. SHPO Archeological-Cultural Resource Survey/Mitigation Plan.
14. Wetland Delineation/Mitigation Plan.

15. Preparation, Submittal, and Monitoring of a Notice of Intent (NOI) and Stormwater Pollution Prevention Plan (SWPPP) as Stated in the Stormwater General Permit or Maintenance of the Stormwater Controls as Required by the Montana Department of Environmental Quality. Disturbances Greater than One Acre Will Require This Work. Interstate Engineering Assumes the Contractor Will Perform this Work.
16. Environmental Site Assessments.
17. Bidding and Negotiating Services (future amendment; preliminary budget of $5,000)
18. Construction Administration (future amendment; preliminary budget of $65,000)

Schedule

We are prepared to begin work immediately after a signed contract is received. The project is scheduled for a bid opening in the Winter/Spring of 2027 with construction substantially complete by December 31, 2027.

We appreciate the opportunity to assist the City of Sidney and our community at large. Please feel free to contact me with any questions or if you would like to discuss refinements to the scope.

Sincerely,

Jordan Mayer, PE
Senior Project Engineer
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Exhibit A

8-7-2026