



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
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[Local Government Services Bureau Portal](#)

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ending June 30, 2027

Town of Lodge Grass

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

**Town of Lodge Grass
FINAL BUDGET DOCUMENT
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Budget Message Town of Lodge Grass, Montana Fiscal Year 2026–2027

The Town of Lodge Grass is pleased to share the adopted municipal budget for Fiscal Year 2026–2027. This budget reflects our community’s priorities, our commitment to responsible stewardship of public funds, and our focus on strengthening essential services for residents.

A Stable Financial Foundation

The Montana Department of Revenue certified the town’s **2026 taxable value at \$154,630**, with **\$1,280 in newly taxable property**. As noted in the state’s valuation document:

This modest growth allows the town to maintain stable funding for core services without increasing the mill levy beyond what state law permits. The Town Council adopted **142.80 mills**, generating **\$22,081** in property tax revenue.

Growing Revenues Supporting Community Needs

The General Fund—our main operating fund—shows healthy growth this year. Total revenues are budgeted at **\$230,396**, supported by:

- **State Entitlement Share:** \$39,165
- **Marijuana Excise Tax:** \$2,500
- **Coal Impact Grant:** \$75,000
- **Local FCV Grant:** \$60,000
- **Real Property Taxes:** \$22,081

These sources help us maintain essential services while investing in improvements that benefit residents.

Investing in Essential Services

The FY26–27 budget prioritizes the services residents rely on most:

Strong Administrative Capacity

- Clerk & Treasurer: **\$73,439**

These investments ensure the town can meet state reporting requirements, manage grants, and deliver reliable day-to-day services.

City Hall & Public Facilities

- City Hall operations and maintenance: **\$15,950**

This includes utilities, repairs, and supplies that keep public buildings safe and functional.

Legal and Compliance

- Legal Services: **\$12,500**

This reflects increased need for contract review, ordinance updates, and compliance with state regulations.

Commitment to Transparency and Accountability

The Town Council intends to adopt **Resolution 2026-04**, formally approving the FY26–27 budget and authorizing the mill levy.

The Town remains committed to open government. The full budget is available for public inspection, and residents are encouraged to ask questions or attend council meetings to learn more.

Looking Ahead

While Lodge Grass continues to face challenges common to rural communities—limited tax base, aging infrastructure, and rising service costs—the FY26–27 budget positions us for steady progress. Grant funding, careful spending, and strong state support allow us to maintain essential services and invest in improvements that strengthen our community.

We thank the residents of Lodge Grass for their continued trust and engagement. Together, we are building a stronger future for our town.

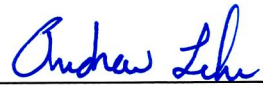
BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2027, was prepared according to law and adopted by the governing body of Town of Lodge Grass , on September 8, 2026; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed 
Printed Name Quincey Debneg

Date 9/3/26
Title Mayor

AND

Signed 
Printed Name Andrew Lehr

Date 9/3/26
Title Treasurer

RESOLUTION NO. 2026-04

A RESOLUTION OF THE TOWN OF LODGE GRASS, MONTANA FIXING THE AMOUNT OF TAXES TO BE LEVIED ON TAXABLE PROPERTY FOR THE FISCAL YEAR 2026-2027 AND APPORTIONING SAID LEVY

WHEREAS, the Town Treasurer of the Town of Lodge Grass has regularly and lawfully submitted to the Town Council (hereinafter "Council") of the Town of Lodge Grass, Montana (hereinafter "Town"), the budget for Fiscal Year 2026-2027; and

WHEREAS, the proper notice was published stating that said Council has completed the PRELIMINARY MUNICIPAL BUDGET for said Fiscal Year, and that said budget has been placed on file and is open to inspection in the office of the Town Treasurer; and that said Council would meet for the purpose of annually determining, approving and adopting the budget, and any taxpayer might appear and be heard; and

WHEREAS, appropriation adjustments are sometimes integral to other business actions, and in certain situations, separate budget amendment procedures are not necessary, nor required by state law, as outlined in Mont. Code Ann. §7-6-4006(3) (2025) and §7-6-4012.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LODGE GRASS, MONTANA

1. That the Budget for Fiscal Year 2026-2027, as detailed in the Budget Report, and as amended by the Town Council and further detailed on Exhibit A, be, and the same hereby finally determined, approved, and adopted.
2. That the Town Treasurer is authorized to adjust appropriations for the expenditure of additional funds from the following: Debt Service Funds, Federal or State Grants, Special Assessments, and donations accepted and approved by the Council, or any other reason listed in Mont. Code Ann. §7-6-4006(3) (2025).
3. That the Town Treasurer is authorized to adjust appropriations funded by fees throughout the budget period, as outlined in Mont. Code Ann. §7-6-4012 (2025) including all proprietary funds appropriations, per §7-6-4012(a) and Lighting District No. 1 as identified as fee-based appropriations, pursuant to §7-6-4012(b).

PASSED AND ADOPTED by the Town Council of the Town of Lodge Grass, Montana, and APPROVED this _____ day of September, 2026.

YEA VOTES _____

NAY VOTES _____

TOWN OF LODGE GRASS

BY: _____
Mayor

ATTEST: _____
Town Clerk



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Big Horn County

TOWN OF LODGE GRASS (27T)

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 8,735,883
2. 2026 Total Taxable Value ²	\$ 154,630
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 1,280
3A. Class 4 Newly Taxable.....	\$ -
3B. All Other Classes Newly Taxable.....	\$ 1,280
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 154,630
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Virginia Dooley

Date 7/31/2026

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

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

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

Note

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

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

Town of Lodge Grass

Taxable Valuation/Mill Levy

Ten-Year History and Analysis

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget- page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016- 2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2017 - 2018	126,496		107.34	107.34	
2018 - 2019	136,594	7.98%	109.17	107.34	
2019 - 2020	112,299	-17.79%	135.82	107.34	28.48
2020 - 2021	114,595	2.04%	140.56	110.34	30.22
2021 - 2022	128,867	12.45%	135.73	110.34	25.39
2022 - 2023	157,447	22.18%	141.15	111.00	30.15
2023 - 2024	150,161	-4.63%	126.75	126.75	0.00
2024 - 2025	142,014	-5.43%	139.57	139.57	0.00
2025 - 2026	108,275	-23.76%	197.24	197.24	0.00
2026 - 2027	154,630	42.81%	142.80	142.80	0.00

TOWN OF LODGE GRASS FISCAL YEAR 2025-2026
STATEMENT OF MILL LEVIES

General Fund Mill Levies:	142.80
10 year Study Commission Mills:	<u>-</u>
Totals Mills Levied	<u>142.80</u>

A. General Fund

Fund #1000

Revenue by Source

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

10/04/26
10:16:44

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

Page: 1 of 1
Report ID: A110

1000 General Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000		
312000 Penalties and Interest on Delinquent Taxes	1,138	1,200
314150 Marijuana Excise Tax	2,454	2,500
Group:	3,592	3,700
330000		
334060 Coal Impact Grants		75,000
335065 Oil and Gas Production Tax	181	200
335230 State Entitlement Share	24,940	39,165
337000 Local Grants	5,495	0
337001 Local Grants - FCV	57,966	60,000
Group:	88,582	174,365
340000 Charges for Services - Other		
340000 Charges for Services - Other		250
341010 Miscellaneous Collections	2,000	250
Group:	2,000	500
360000		
361000 Rents/Leases	550	1,500
362000 Other Miscellaneous Revenues	2,602	1,500
365000 Contributions/Donations	1,000	1,000
Group:	4,152	4,000
380000		
383531 Interfund Transfer from Sewer Fund		25,000
Group:		25,000
Fund:	98,326	207,565
Grand Total:	98,326	207,565

10/04/26
10:16:47

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

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1000 General Fund										
						(100)	(200-800)	(600-699)	(900)	
Account		Prev FTE	Previous Budget	Previous Actual	FTE	Personal Services	Operating & Maintenance	P&I	Capital Outlay	Final Budget
-----		-----	-----	-----	-----	-----	-----	-----	-----	-----
410000										
410100 Legislative (City Council)										
410100 Legislative (City Council)	Budget:_____		1,678	_____		1,550	400			1,950
	Actual:_____			1,348		1,047	300			
Subtotal:	Budget:_____		1,678	_____		1,550	400			1,950
	Actual:_____			1,348		1,047	300			
410200 Executive (Mayor)										
410200 Executive (Mayor)	Budget:_____		65,357	_____		63,971	1,275			65,246
	Actual:_____			59,303		58,686	617			
Subtotal:	Budget:_____		65,357	_____		63,971	1,275			65,246
	Actual:_____			59,303		58,686	617			
410500 Financial Services - Other										
410500 Financial Services - Other	Budget:_____		0	_____						0
	Actual:_____									
410532 Independent Audits	Budget:_____		0	_____						0
	Actual:_____									
410540 Clerk & Treasurer	Budget:_____		50,260	_____		16,139	57,300			73,439
	Actual:_____			35,738		13,637	19,600		2,500	
Subtotal:	Budget:_____		50,260	_____		16,139	57,300			73,439
	Actual:_____			35,738		13,637	19,600		2,500	
411100 Legal Services										
411100 Legal Services	Budget:_____		7,500	_____			12,500			12,500
	Actual:_____									
Subtotal:	Budget:_____		7,500	_____			12,500			12,500
	Actual:_____									
411200 City Hall & Govt Buildings										
411200 City Hall & Govt Buildings	Budget:_____		16,925	_____			15,950			15,950
	Actual:_____			10,672			10,672			
Subtotal:	Budget:_____		16,925	_____			15,950			15,950
	Actual:_____			10,672			10,672			
411800 Other General Government										
411800 Other General Government	Budget:_____		0	_____						0
	Actual:_____									
Subtotal:	Budget:_____		0	_____						0
	Actual:_____									
Group:	Budget:_____		141,720	_____		81,660	87,425			169,085
	Actual:_____			107,061		73,371	31,189		2,500	
420000										
420400 Fire Protection										
420400 Fire Protection	Budget:_____		0	_____			1,000			1,000
	Actual:_____			165		29	135			
Subtotal:	Budget:_____		0	_____			1,000			1,000
	Actual:_____			165		29	135			
420700 Other Emergency Services										

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

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
420700 Other Emergency Services	Budget:_____	2,200	_____	_____	120	1,000			1,120
	Actual:_____		1,852	_____	78	1,773			
Subtotal:	Budget:_____	2,200	_____	_____	120	1,000			1,120
	Actual:_____		1,852	_____	78	1,773			
Group:	Budget:_____	2,200	_____	_____	120	2,000			2,120
	Actual:_____		2,017	_____	108	1,908			
430000									
430200 Roads and Street Services									
430200 Roads and Street Services	Budget:_____	75,000	_____	_____				75,000	75,000
	Actual:_____			_____					
430240 Road/Street Maintenance	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
430263 Street Lighting	Budget:_____	0	_____	_____					0
	Actual:_____		3,776	_____		3,776			
Subtotal:	Budget:_____	75,000	_____	_____				75,000	75,000
	Actual:_____		3,776	_____		3,776			
430500 Water Utilities									
430500 Water Utilities	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
Subtotal:	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
430600 Sewer Utilities									
430600 Sewer Utilities	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
Subtotal:	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
430800 Solid Waste Services									
430800 Solid Waste Services	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
Subtotal:	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
Group:	Budget:_____	75,000	_____	_____				75,000	75,000
	Actual:_____		3,776	_____		3,776			
460000									
460300 Other Community Events									
460300 Other Community Events	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
Subtotal:	Budget:_____	0	_____	_____					0
	Actual:_____			_____					
460400 Parks and Recreation Services									
460400 Parks and Recreation	Budget:_____	10,466	_____	_____	5,864	3,500			9,364
	Actual:_____		6,085	_____	4,835	1,249			
Subtotal:	Budget:_____	10,466	_____	_____	5,864	3,500			9,364
	Actual:_____		6,085	_____	4,835	1,249			

10/04/26
10:16:47

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

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1000 General Fund

Account					(100)	(200-800)	(600-699)	(900)	Final
	Prev	Previous	Previous	FTE	Personal	Operating &	P&I	Capital	
	FTE	Budget	Actual		Services	Maintenance		Outlay	Budget
Group:	Budget:_____	10,466		_____	5,864	3,500			9,364
	Actual:		6,085		4,835	1,249			
490000									
490500 Other Debt Service Payments									
490500 Other Debt Service Payments	Budget:_____		0	_____					0
	Actual:								
Subtotal:	Budget:_____		0	_____					0
	Actual:								
Group:	Budget:_____		0	_____					0
	Actual:								
Fund:	Budget:_____	229,386		_____	87,644	92,925		75,000	255,569
	Actual:		118,939		78,315	38,122		2,500	
Grand Total:	Budget:_____	229,386		_____	87,644	92,925		75,000	255,569
	Actual:		118,939		78,315	38,122		2,500	

B. Special Revenue Funds

2000

Revenue by Source

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

10/04/26
10:16:49

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

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
-----	-----	-----	-----	-----	-----	-----
2001 Fndtn for Comm Vitality	_____					10,000
2350 STUDY REVIEW COMMISSION	_____					9,500
2401 STREET LIGHTING DISTRICT	_____					9,000
2820 Gas Tax	_____	13,283	1,479	75,000		109,362
Total:	_____	13,283	1,479	75,000		137,862

10/04/26
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TOWN OF LODGE GRASS
Fund Summary of Revenues by Source
For the Year: 2026 - 2027
For Funds 2000 - 2999

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2001 Fndtn for Comm Vitality

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000		
337001 Local Grants - FCV		13,187
Group:		13,187
Fund:		13,187

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

2401 STREET LIGHTING DISTRICT

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000		
363010 MAINTENANCE ASSESSMENTS		9,000
Group:		9,000
Fund:		9,000

10/04/26
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TOWN OF LODGE GRASS
Fund Summary of Revenues by Source
For the Year: 2026 - 2027
For Funds 2000 - 2999

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2820 Gas Tax

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000		
335040 Gasoline Tax Apportionment		217,970
Group:		217,970
360000		
362000 Other Miscellaneous Revenues	475	150
Group:	475	150
370000		
371000 Investment Earnings	1	10
Group:	1	10
Fund:	476	218,130
Grand Total:	476	240,317

10/04/26
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TOWN OF LODGE GRASS
Expenditure by Activity and Object
For the Year: 2026 - 2027

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2001 Fndtn for Comm Vitality

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

410000									
410200 Executive (Mayor)									
410200 Executive (Mayor)		Budget:_____	0	_____					0
		Actual:_____							
Subtotal:		Budget:_____	0	_____					0
		Actual:_____							
410500 Financial Services - Other									
410532 Independent Audits		Budget:_____	0	_____		10,000			10,000
		Actual:_____							
Subtotal:		Budget:_____	0	_____		10,000			10,000
		Actual:_____							
411100 Legal Services									
411100 Legal Services		Budget:_____	0	_____					0
		Actual:_____							
Subtotal:		Budget:_____	0	_____					0
		Actual:_____							
411800 Other General Government									
411800 Other General Government		Budget:_____	0	_____					0
		Actual:_____							
Subtotal:		Budget:_____	0	_____					0
		Actual:_____							
Group:		Budget:_____	0	_____		10,000			10,000
		Actual:_____							
430000									
430200 Roads and Street Services									
430240 Road/Street Maintenance		Budget:_____	0	_____					0
		Actual:_____				3,187			
Subtotal:		Budget:_____	0	_____					0
		Actual:_____				3,187			
Group:		Budget:_____	0	_____					0
		Actual:_____				3,187			
Fund:		Budget:_____	0	_____		10,000			10,000
		Actual:_____				3,187			

10/04/26
10:17:01

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

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2350 STUDY REVIEW COMMISSION

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

410000									
410100 Legislative (City Council)									
410130 Committees and Special									
		Budget:_____	12,050	_____		9,500			9,500
		Actual:							
Subtotal:		Budget:_____	12,050	_____		9,500			9,500
		Actual:							
Group:		Budget:_____	12,050	_____		9,500			9,500
		Actual:							
Fund:		Budget:_____	12,050	_____		9,500			9,500
		Actual:							

10/04/26
10:17:01

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

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2401 STREET LIGHTING DISTRICT

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

430000									
430200 Roads and Street Services									
430263 Street Lighting		Budget:_____	9,000	_____		9,000			9,000
		Actual:_____	1,259	_____		1,259			
Subtotal:		Budget:_____	9,000	_____		9,000			9,000
		Actual:_____	1,259	_____		1,259			
Group:		Budget:_____	9,000	_____		9,000			9,000
		Actual:_____	1,259	_____		1,259			
Fund:		Budget:_____	9,000	_____		9,000			9,000
		Actual:_____	1,259	_____		1,259			

10/04/26
10:17:01

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

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2820 Gas Tax

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

430000									
430200 Roads and Street Services									
430240 Road/Street Maintenance									
	Budget:_____	106,729		_____	14,762	19,600		75,000	109,362
	Actual:		17,887		13,368	4,518			
Subtotal:	Budget:_____	106,729		_____	14,762	19,600		75,000	109,362
	Actual:		17,887		13,368	4,518			
Group:	Budget:_____	106,729		_____	14,762	19,600		75,000	109,362
	Actual:		17,887		13,368	4,518			
Fund:	Budget:_____	106,729		_____	14,762	19,600		75,000	109,362
	Actual:		17,887		13,368	4,518			

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10:17:01

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

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2992 ARPA

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

410000									
410100 Legislative (City Council)									
410100 Legislative (City Council)		Budget:_____	0	_____					0
		Actual:							
Subtotal:		Budget:_____	0	_____					0
		Actual:							
Group:		Budget:_____	0	_____					0
		Actual:							
Fund:		Budget:_____	0	_____					0
		Actual:							
Grand Total:		Budget:_____	127,779	_____	14,762	48,100		75,000	137,862
		Actual:		22,333	13,368	8,964			

E. Enterprise Funds

5000

10/04/26
10:17:03

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

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Report ID: A131

5210 Water

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000		
337001 Local Grants - FCV		35,000
Group:		35,000
340000 Charges for Services - Other		
343021 Metered Water Sales	24,397	24,500
343022 Unmetered Water Sales	94,932	90,000
343025 Water Impact Fees/ Permits	500	500
343027 Miscellaneous Revenues	2,323	3,500
Group:	122,152	118,500
360000		
362000 Other Miscellaneous Revenues	1,418	1,500
Group:	1,418	1,500
370000		
371000 Investment Earnings		25
Group:		25
380000		
381070 Proceeds from Notes/ Loans/ Intercap		55,500
Group:		55,500
Total Revenues	123,570	210,525

Expenses

430510 Water Administration		
110 Salaries & Wages	16,170	19,235
141 Unemployment Insurance	104	124
142 Workers' Compensation	588	650
143 FICA	1,237	1,472
210 Office Supplies & Materials	859	1,500
220 Operating Supplies	140	250
330 PublicitySubscriptionsDues	775	775
340 Utility Services	1,112	2,000
350 Professional Services	13,488	50,250
370 Travel	373	500
510 Insurance	4,261	4,500
Account:	39,107	81,256
430540 Purification & Treatment		
110 Salaries & Wages	16,310	17,267

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

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5210 Water

Account		Previous Year Actual	Final Budget
-----		-----	-----
120	Overtime	24	
141	Unemployment Insurance	139	147
142	Workers' Compensation	230	350
143	FICA	1,250	1,321
220	Operating Supplies	4,792	7,500
222	Chemical, Testing	18,906	18,000
330	PublicitySubscriptionsDues	50	250
340	Utility Services	13,691	15,000
350	Professional Services	3,889	5,000
360	Repair/Maintenance Services	475	2,500
370	Travel	1,150	1,750
380	Training Services	334	500
533	Machinery & Equipment Rental		1,000
Account:		61,240	70,585
430590 Other Activities			
120	Overtime	158	
141	Unemployment Insurance	1	
143	FICA	12	
Account:		171	
Group:		100,518	151,841
Total Expenses		100,518	151,841
510400 Non-Cash Expenses			
830	Depreciation - Retained Earnings	_____	_____
840	Depreciation - Contributed Capital	_____	_____
239000	Compensated Absences	_____	_____
Total Non-Cash Expenses		_____	_____
Other Cash Uses			
211000 Due to Other Funds		_____	_____
Additions to Restricted Accounts			
102210	Sinking/Interest	_____	_____
102240	Replacement/Depreciation	_____	_____
102230	Surplus	_____	_____
102220	Reserve	_____	_____
Total Other Cash Uses		_____	_____
Total Expenses and Other Cash Uses		<u>100,518</u>	<u>151,841</u>

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10/04/26
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TOWN OF LODGE GRASS
Fund Budget Summary
For the Year: 2026 - 2027

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Report ID: A131

5310 Sewer

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000		
331013 INDIAN HEALTH SERVICE GRANT	338,336	
331072 Rural Community Facilities Grant	3,011,174	1,000,000
337000 Local Grants		35,000
Group:	3,349,510	1,035,000
340000 Charges for Services - Other		
343031 Sewer Service Charges	77,930	111,036
343033 Sewer Impact Fees/ Permits	500	500
343036 Miscellaneous Sewer Revenue	1,188	1,500
Group:	79,618	113,036
360000		
362000 Other Miscellaneous Revenues	183	1,000
Group:	183	1,000
370000		
371000 Investment Earnings		25
Group:		25
Total Revenues	3,429,311	1,149,061
Expenses		
430610 Sewer Administration		
110 Salaries & Wages	16,166	19,230
141 Unemployment Insurance	104	124
142 Workers' Compensation	574	750
143 FICA	1,237	1,471
210 Office Supplies & Materials	859	1,000
220 Operating Supplies	140	250
330 PublicitySubscriptionsDues	785	750
340 Utility Services	1,112	1,250
350 Professional Services	13,610	50,500
370 Travel	211	500
380 Training Services		250
510 Insurance	4,255	4,500
Account:	39,053	80,575
430630 Collection and Transmission		
110 Salaries & Wages	16,304	17,267
120 Overtime	24	
141 Unemployment Insurance	139	147

10/04/26
10:17:03

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

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Report ID: A131

5310 Sewer

Account		Previous Year	Final
		Actual	Budget
-----		-----	-----
142	Workers' Compensation	230	500
143	FICA	1,249	1,321
220	Operating Supplies	1,688	3,500
330	PublicitySubscriptionsDues	50	500
340	Utility Services	4,904	25,000
350	Professional Services	4,491	10,000
360	Repair/Maintenance Services		1,000
370	Travel	1,038	1,250
380	Training Services	333	500
950	Construction in Progress	3,155,815	1,000,000
	Account:	3,186,265	1,060,985
	Group:	3,225,318	1,141,560

490200 Revenue Bonds

610	Principal	3,749	3,750
620	Interest	3,485	3,500
	Account:	7,234	7,250
	Group:	7,234	7,250

Total Expenses	3,232,552	1,148,810
----------------	-----------	-----------

510400 Non-Cash Expenses

830	Depreciation - Retained Earnings	_____	_____
840	Depreciation - Contributed Capital	_____	_____
239000	Compensated Absences	_____	_____

Total Non-Cash Expenses	_____	_____
-------------------------	-------	-------

Other Cash Uses

211000 Due to Other Funds	_____	_____
---------------------------	-------	-------

Additions to Restricted Accounts

102210	Sinking/Interest	_____	_____
102240	Replacement/Depreciation	_____	12,368
102230	Surplus	_____	_____
102220	Reserve	_____	402

Total Other Cash Uses	_____	12,770
-----------------------	-------	--------

Total Expenses and Other Cash Uses	_____	1,161,580
------------------------------------	-------	-----------

Levy Name (Optional):	
Assessed/Market Valuation:	8,735,883.00
Taxable Valuation Less TIF Incremental Value:	154,630.00
(10) One Mill Yields:	154.63

Balance check per fund:

Total Requirements minus Total Resources; Should equal 0	Budgeted Cash Reserve Limit Percentage - See Instructions for details
0	-108%

June-2026-V27.1CT

*if negative, appropriations exceed the revenues

*if other than zero budget is not balanced

Levy Name (Optional):	
Assessed/Market Valuation:	8,735,883.00
Taxable Valuation Less TIF Incremental Value:	154,630.00
(10) One Mill Yields:	154.63

Balance check per fund:	
Total Requirements minus Total Resources; Should equal 0	Budgeted Cash Reserve Limit Percentage - See Instructions for details
0	0%

*if negative, appropriations exceed the revenues

*if other than zero budget is not balanced

ENTITY NAME - FISCAL YEAR
TAX LEVY REQUIREMENTS SCHEDULE
NON-LEVIED FUNDS - SUMMARY SCHEDULE
Page 55

Fund #	BARS Fund Name	Fund Name	(1)	(2) = (6) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (4)+(5)	(7)=(4)-(1)+(5)
Fund #	BARS Fund Name	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available	Non-Tax Revenues	Total Resources	Estimated Ending Cash Balance
2001	LOCAL SOURCES	Foundation for Community V	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2401	S.I.D. Light Maintenance	Street Lighting District #1	9,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00
2820	Gas Apportionment Tax	Gas Tax	109,362.00	80,284.00	189,646.00	-28,484.00	218,130.00	189,646.00	80,284.00
5210	Water	Water	151,841.00	128,953.00	280,794.00	70,269.00	210,525.00	280,794.00	128,953.00
5310	Sewer	Sewer	1,148,810.00	243,182.00	1,391,992.00	242,931.00	1,149,061.00	1,391,992.00	243,182.00
5410	Solid Waste/Landfill (Garbage)	Garbage	0.00	-42,158.00	-42,158.00	-42,158.00	0.00	-42,158.00	-42,158.00
		TOTAL	1419013	410261	1829274	242558	1586716	1829274	410,261
June-2026-V27.1CT									
					167,703		*if negative, appropriations exceed the revenues		
					0		*if other than zero budget is not balanced		

Town of Lodge Grass
TAXABLE VALUATION SCHEDULE
Fiscal Year ending June 30, 2027

PROPERTY CLASSIFICATION	Entity-wide Taxable Valuation	Road Taxable Valuation						
			Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real	104189							
Personal	688							
Special Mobile								
Manufactured Homes	2007							
Centrally Assessed	47746							
Net & Gross Proceeds								
TOTAL.....	154630	0	0	0	0	0	0	0

<http://svc.mt.gov/dor/property/cov>