



2018 Certified Taxable Valuation Information

(15-10-202, MCA)

Lincoln County

SOIL

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

1. 2018 Total Market Value ¹	\$	-
2. 2018 Total Taxable Value ²	\$	25,660,545
3. 2018 Taxable Value of Newly Taxable Property	\$	494,109
4. 2018 Taxable Value less Incremental Taxable Value ³	\$	25,451,331
5. 2018 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-
6. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
KOOT BUS TEDD	186,434	157,299	36,440 ^
RIVERSIDE TIF 13IT	520,702	347,928	172,774

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value \$ 209,214

Preparer DAWN CORDONE

Date 8/1/2018

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

2018 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	\$	-

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Lincoln County Soil Conservation Fund # 7350

FYE June 30, 2019

Lincoln County

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 47,356	\$ 47,356
(2)	Add: Current year inflation adjustment @ 0.82%		\$ 388
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> 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)	Adjusted ad valorem tax revenue		\$ 47,744
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 25,660,545	\$ 25,660.545
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (209,214)	\$ (209.214)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 25,451.331
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (494,109)	\$ (494.109)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 24,957.222
(11)	CURRENT YEAR calculated mill levy		1.91
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 48,612
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	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		1.91
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 48,612
CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	1.91	1.91
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 48,612
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 47,668
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 944
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 48,612
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

LCD BUDGET vs. ACTUAL EXPENDITURES
FINAL OPERATING 2018/19

	YTD	Estimated 6/1-6/30	Actual 1/1/18	Budget for FY July '17 - June '18	Final Budget July 18-June 19
Income					
County Mill Levy	38,359.23	8,500.00	49,259.42	46,000.00	48,000.00
2372 Permissive Medical Mill Levy	7,384.37	1,723.83	9,108.00	9,108.00	9,108.00
Grant Administrative Payroll Fee	3,004.92	400.00	3,004.92	3,004.92	5,000.00
310 Funds	0.00	0.00	0.00	2,463.66	0.00
310 Admin Funds	0.00	0.00	0.00	0.00	0.00
Interest	208.73	70.00	279.89	270.00	270.00
Miscellaneous Funds	1,939.82	0.00	1,939.82	0.00	0.00
Total District Operations Income	50,897.07	10,893.83	63,592.06	66,841.66	62,378.00
Expenses					
310 Exp	0.00	0.00	0.00	2,463.66	0.00
Accounting Services	424.00	48.00	472.00	450.00	475.00
Computer Software/Tech. Assistance	89.66	0.00	89.66	250.00	100.00
DSL Internet Expense	511.96	46.82	558.78	550.00	560.00
Dues & Subscriptions	3,829.92	0.00	3,829.92	3,550.00	4,000.00
Education	620.59	0.00	620.59	1,000.00	735.00
Employee Insurance Stipend	275.00	25.00	300.00	300.00	300.00
2372 Permissive Medical Mill Levy	8,349.00	759.00	9,108.00	9,108.00	9,108.00
Finance Chrgs-Bank Charges	0.00	0.00	0.00	0.00	0.00
Furniture/Equipment	83.98	0.00	0.00	400.00	150.00
Insurance	1,400.00	0.00	1,400.00	1,250.00	1,800.00
Meeting Registration/Training	656.53	0.00	656.53	2,000.00	1,200.00
Meeting Expense	237.48	0.00	237.48	300.00	250.00
Office Expense	633.14	0.00	833.14	550.00	600.00
Rent	0.00	0.00	0.00	0.00	0.00
Payroll Expense	30,752.97	2,369.52	33,522.79	31,670.00	33,500.00
Payroll Grant Admin Fee	3,004.92	400.00	3,004.92	8,000.00	5,000.00
Postage	325.18	0.00	325.18	300.00	325.00
Promotional/Advertsing Expense	346.72	172.00	518.72	350.00	550.00
Telephone	695.11	54.34	749.45	650.00	725.00
Supervisor Travel (mileage)	1,247.35	262.69	1,510.04	1,200.00	1,500.00
District Admin. Travel (mileage)	1,360.60	130.26	1,490.86	1,500.00	1,500.00
District Operations Totals	54,844.11	4,267.83	59,040.06	65,841.66	62,378.00
Net	(3947.04)	6426.00	4551.99	0.00	

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: Lincoln Conservation District

FOR FISCAL YEAR ENDING: 2019

= INPUT AREAS - PLEASE ENTER THE INFORMATION REQUESTED
 READ COMMENT BOXES IN CELLS FOR FURTHER GUIDANCE
 = CELLS CONTAIN FORMULAS - VALUES WILL AUTOMATICALLY CALCULATE

STEP #1
 INPUT INFORMATION REQUESTED IN YELLOW CELLS.

	A	B	C	D
	FISCAL YEAR	(LINE 1) BASE YEAR = TOTAL ACTUAL ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS IN BASE YEAR (LINE 2) BUDGETING FOR = TOTAL BUDGETED ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS	C = (B + D) + 12 AVERAGE MONTHLY EMPLOYER CONTRIBUTION PER EMPLOYEE	ACTUAL # OF EMPLOYEES FOR WHOM THE LOCAL GOVERNMENT MADE EMPLOYER CONTRIBUTIONS TO GROUP BENEFITS ON JULY 1st
1	BASE YEAR 2016	\$300.00	\$25.00	1
2	BUDGETING FOR 2019	\$9,408.00	\$784.00	1
3	(C2 - C1) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:			
			\$759.00	0

STEP #2
 INPUT INFORMATION REQUESTED IN YELLOW CELLS.

	E
	FOR FISCAL YEAR 2019
	2018 CERTIFIED TAXABLE VALUE
	\$25,660,545.00
	CERTIFIED TAXABLE VALUE OF GENERAL FUND

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: Lincoln Conservation District

FOR FISCAL YEAR ENDING: 2019

STEP #3

CALCULATIONS OF:

- 1) BASE CONTRIBUTION
- 2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR

	F	G
	$F = (C1 \times 12) \times D2$	$G = (B2 - F)$
	BASE CONTRIBUTION	INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR
	\$300.00	\$9,108.00

STEP #4

INPUT INFORMATION REQUESTED IN YELLOW CELL

STEP #4 INPUT INFORMATION REQUESTED IN YELLOW CELL		FUND # 2372 PERMISSIVE MEDICAL LEVY			
		H	I	J	K
		FISCAL YEAR	I = (G + J) PERMISSIVE LEVY - FUND 2372 # OF MILLS ALLOWED TO LEVY (NOT SUBJECT TO 15-10-420)	J = (E + 1000) VALUE PER MILL	K = (J X I) # 2372 TOTAL GENERATED TAX REVENUE
The Transition clause per L2009 SB 491, Section 4, has expired.					
1	CHOICE #1 PER sec. 4, Ch. 412, L. 2009 - (1)(b)	2019	0.35	\$25,660.55	\$9,108.00

* Revised 4/3/2014