

**LINCOLN COUNTY**

**STATE OF MONTANA**

BRENT TESKE, COMMISSIONER  
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER  
DISTRICT NO. 2, TROY

JOSH LETCHER, COMMISSIONER  
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN  
CLERK OF THE BOARD AND COUNTY RECORDER

September 12, 2024

Dear Lincoln County Conservation District,

I am pleased to inform you that the Lincoln County Board of Commissioners has officially approved the fiscal year 2024-2025 budget for Lincoln County Conservation District. The finalized budget numbers have been submitted to the Lincoln County Treasurer as required.

I sincerely appreciate your hard work and dedication throughout the budget process. Your efforts and attention to detail have been instrumental in ensuring the successful completion of this important task.

Thank you once again for your time and commitment. I look forward to continuing to work together in the upcoming fiscal year.

Sincerely,

Jennifer Brown  
Lincoln County Administrative Assistant

Name of local government: Lincoln Conservation District  
 Budget for Fiscal Year: 2024/2025  
 Fund Name: \_\_\_\_\_  
 Fund #: \_\_\_\_\_

**CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES**

	AMOUNT
<u>1</u> Cash Balance in County fund as of June 30th	3,903.97 \$0.00
<u>2</u> Cash Balance all accounts held outside the County as of June 30th	138,425.99 \$0.00
<u>3</u> Monies not yet deposited for all accounts	0 \$0.00
<u>4</u> Outstanding warrants (checks) as of June 30th	0 \$0.00
<u>5</u> Cash Available as of July 1st (5 = (1 + 2 + 3) - 4)	142,329.96 \$0.00

Revenues	AMOUNT
<u>6</u> Tax Revenue	61,321 \$0.00
<u>7</u> <b>NON-TAX REVENUES &amp; OTHER FINANCING SOURCES</b>	
<u>Special Assessments</u>	\$ 0.00
<u>License &amp; Permits</u>	\$ 0.00
<u>Intergovernmental</u>	\$ 0.00
Federal grants (specify below)	
_____	0 \$ 0.00
_____	\$ 0.00
_____	\$ 0.00
State grants (specify below)	\$ 0.00
<u>AIS</u>	110,000.00 \$ 0.00
<u>DNRC - Project grant</u>	10,290.00 \$ 0.00
<u>310</u>	4,440.00 \$ 0.00
<u>ADMIN Grant</u>	3,500.00 \$ 0.00
State shared revenues (specify below)	
State entitlement	0 \$ 0.00
_____	\$ 0.00
_____	\$ 0.00
<u>Charges for Services</u>	
<u>Agricultural Analysis</u>	180.00 \$ 0.00
_____	\$ 0.00
_____	\$ 0.00
<u>Miscellaneous</u>	\$ 0.00
Contribution & donations	\$ 0.00
Sale of junk or salvage (non capital items)	\$ 0.00
Other (specify)	\$ 0.00
<u>Investment earnings</u>	70.00 \$ 0.00
<u>Other Financing Sources</u>	\$ 0.00
Transfers in from other funds	
(do not use to budget cash transfers between bank accounts)	
Proceeds from long term debt	\$ 0.00
Proceeds from sale of capital assets	\$ 0.00
<u>8</u> <b>TOTAL TAX/NON-TAX REVENUES &amp; OTHER FINANCING SOURCES:</b>	140,601 \$ 0.00

**Total Resources** (Total Resources MUST equal Total Requirements from page 2, 11)  
 (9 = 5 + 8 - )

332,930.96 \$ 0.00

Name of local government: Lincoln Conservation District  
 Budget for Fiscal Year: 2024/2025  
 Fund Name: \_\_\_\_\_  
 Fund #: \_\_\_\_\_

### APPROPRIATIONS AND CASH RESERVE

10	Expenditures	AMOUNT	Expenditures	AMOUNT
	<b>Personal Services (100)</b>		<b>Fixed Charges (500)</b>	
	Salaries/Wages	114,980.00 \$ 0.00	Insurance on trucks, buildings, etc.	7,000 \$ 0.00
	Workers compensation	\$ 0.00	Bank/Investment charges	\$ 0.00
	Employer contributions	3,510.00 \$ 0.00	Cooperative contracts/agreements	\$ 0.00
	* Other (specify) <u>Benefits</u>	12,840.00 \$ 0.00	Clothing allowance	\$ 0.00
	<b>Supplies (200)</b>		Election costs	\$ 0.00
	Office supplies	1,000.00 \$ 0.00	Other (specify)	\$ 0.00
	Equipment (non-capital)	4,000.00 \$ 0.00	<b>Debt Service (600)</b>	
	Operating supplies	\$ 0.00	Principal payments	\$ 0.00
	Chemicals	\$ 0.00	Interest payments	\$ 0.00
	Gas & oil-vehicles	\$ 0.00	Other (specify)	\$ 0.00
	Vehicles (repair & maintenance)	\$ 0.00	<b>Grants, Contributions and</b>	
	Equipment (non-capital)	\$ 0.00	<b>Indemnities (700)</b>	
	Other (specify) <u>postage</u>	300.00 \$ 0.00	Donations	27,000 \$ 0.00
	Building supplies (repair & maintenance)	\$ 0.00	Other (specify)	\$ 0.00
	Other (specify)	\$ 0.00	<b>Other (800)</b>	
	<b>Purchased Services (300)</b>		Transfers to other funds	
	Utilities	\$ 0.00	(do not use to budget cash transfers	
	Telephone & communication	1,320.00 \$ 0.00	between bank accounts)	\$ 0.00
	Electricity and/or natural gas	\$ 0.00	Depreciation	\$ 0.00
	Repair & Maintenance	500.00 \$ 0.00	Losses (bad debt) Enterprise funds only	\$ 0.00
	Building	\$ 0.00	<b>Capital Outlay (900)</b>	
	Vehicles	\$ 0.00	(expenditures budgeted to capital outlay	
	Office equipment	\$ 0.00	MUST meet the local government's	
	Publicity, subscriptions, dues	\$ 0.00	capitalization policy.)	
	Newspaper publications	500.00 \$ 0.00	Land	\$ 0.00
	Subscriptions	200.00 \$ 0.00	Building	\$ 0.00
	Membership fees	4,280.00 \$ 0.00	Improvement other than building	\$ 0.00
	Training	\$ 0.00	Machinery & equipment (list below)	7,550.00 \$ 0.00
	Tuition/registration costs	2,750.00 \$ 0.00		\$ 0.00
	Travel reimbursements	7,500.00 \$ 0.00		\$ 0.00
	Other (specify) <u>meeting &amp; workshops</u>	1,700.00 \$ 0.00		\$ 0.00
	Professional services	\$ 0.00	<b>Miscellaneous (specify)</b>	\$ 0.00
	Legal	\$ 0.00	<u>Cost Share program</u>	115,820.36 \$ 0.00
	Accounting & auditing	1,000.00 \$ 0.00	<u>Lab analysis</u>	10.00 \$ 0.00
	Other (specify) <u>GRANT MAINT</u>	6,000.00 \$ 0.00		\$ 0.00
	Equipment rental	\$ 0.00		

**TOTAL APPROPRIATIONS (EXPENDITURES):**  
 (The total actual expenditures for the period stated shall not in any event exceed the total budgeted appropriations, unless a budget amendment in accordance with 7-6-4006, MCA has been passed.)

332,130.96  
\$ 0.00

**Cash Reserve**

Criteria - If fund is budgeted to receive tax revenue in the fiscal year, the budgeted cash reserve amount cannot exceed 1/3 of appropriations. The cash reserve amount cannot be a negative amount.  
 (= a reserve to meet expenditures made from the fund during the months of July to November of the next fiscal year)

\$ 0.00

**Total Requirements** (Total Requirements MUST equal Total Resources from page 1, 2)  
 ( 12 = 10 + 11 )

\$ 0.00  
332,130.96

Name of local government: Lincoln Conservation District  
 Budget for Fiscal Year: 2024/2025  
 Fund Name: \_\_\_\_\_  
 Fund #: \_\_\_\_\_

**GENERAL INFORMATION REQUIRED**

**BOARD:**

Chairman  
 Vice-Chairman  
 Board member  
 Board member  
 Board member  
 Board member  
 Board member  
 Secretary  
 Treasurer

NAME
KATHLEEN JOHNSON
GARY PERSHALL
DON CRAUFORD
John De Leo
RANDY EVANS
Ed Braaten

DATE TERM EXPIRES
2027
2025
2024
2026
2026
2026

Prepared by (Print Name): Rhonda Rockwell  
 Prepared by (Signature): Rhonda Rockwell  
 Title: AD MILLS TRATOR  
 Date: 9-3-24  
 District Mailing Address: 66621 MT Hwy 37  
 City/State/Zip code: Eureka, MT 59917  
 District Phone #: 406-297-2233  
 Email address of District: lincolncd@interbel.net

**INFORMATION BELOW IS FOR INTERNAL USE  
 TO BE COMPLETED BY THE CLERK AND RECORDER**

Lincoln County Administrative Assistant

**Voted Mill Levy Information**

FY Voted Mills 1st Levied	Number of Mills	Last FY Voted Mills will be levied (Sunset)

**Emergency Mill levy or other permissive mills per 15-10-420(9)**

Type of Permissive Mill (i.e. emergency, judgment, etc.)	Number of Mills

**Current Year Mill levy approved by County Commissioners:**

Taxable Valuation	Value Per Mill	Number of Mills Authorized without a vote	Number of voted & permissive mills levied	Total number of mills levied	Total Authorized Tax Revenue

\* \* \*

(should agree to page 1, #6)

Special Notes:

Capital Improvement Plans should be approved by your board and needs to be a separate budget from your operating budget.

Questions??

Contact County Administrative Assistant, Jennifer Brown  
 Phone: (406) 283-2319 Email: jenbrown@libby.org

# Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2024

Entity Name:

Step A: Input in Yellow Cells		Fiscal Year	Line 1: BASE Year = Total <u>Actual</u> Annual Employer Contribution for Group Benefits in BASE Year	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2016	\$300.00	\$25.00	1
(2)	Budgeting For	2025	\$10,040.64	\$836.72	1
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$811.72	0

Step B:		Fiscal Year	2025
(4)	Taxable Value less Incremental Taxable Value of General Fund	2024	Certified Taxable Valuation
			\$46,939,233.00

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
3) BASE Contribution			
4) Increase in Employer Contribution from BASE Year		\$300.00	\$9,740.64

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy		
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2025	0.21	\$46,939.23
				\$9,740.64



CALCULATING THE TAX INCREASE OF A VOTED LEVY OF \$9,740.64_DOLLARS FOR THE Lincoln Conservation District				
STEP 1				
\$9,741	\$9,741	\$9,741		Specific Dollar Amount to be Levied
\$46,969,233	\$46,969,233	\$46,969,233		Certified Taxable Value of the taxing jurisdiction - Use the most-recent available
\$46,969	\$46,969	\$46,969		Revenue Generated per Mill
0.21	0.21	0.21		Approximate Mills required to Generate Specific Dollar Amount
STEP 2				
\$200,000	\$300,000	\$500,000		Assessed Market Value of Home
0.0135	0.0135	0.0135		Tax Rate - 15-6-134(3)(a)
\$2,700	\$4,050	\$6,750		Taxable Value subject to mill levy
0.21	0.21	0.21		Mills to be Levied (From Step 1)
\$0.56	\$0.84	\$1.40		Tax Assessed

In the green highlighted cells enter the specific dollar amount.

In the yellow highlighted cells enter the most-recent certified taxable value.

The spreadsheet should do everything else for you.

**LINCOLN COUNTY**

**STATE OF MONTANA**

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DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER  
DISTRICT NO. 2, TROY

JOSH LETCHER, COMMISSIONER  
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN  
CLERK OF THE BOARD AND COUNTY RECORDER

August 9, 2024

Dear Lincoln County Conservation District,

Your valuations for fiscal year 2024/25 have been completed.

The total taxable value for the district is \$46,606,717, making the value per mill 1/1000 of that or \$46,607. Your budget is allowed **1.32** mills for a total of **\$61,521**.

I encourage you to carefully check my work to ensure your allotted valuations are accurate.

For your convenience, I have also enclosed a copy of your fund cash balance held by the county ending June 30, 2024.

Budget forms can be accessed via the Finance Page on our county website at [www.lincolncountymt.us](http://www.lincolncountymt.us). I have also included a copy if your preference is to fill out the budget form by hand; please write legibly.

Please return your budget to me no later than **August 27, 2024**, so I can then finalize the countywide budget with the commissioners.

Please feel free to contact me if you have any questions or concerns.

Respectfully,

Jennifer Brown, Administrative Assistant  
[jenbrown@libby.org](mailto:jenbrown@libby.org)  
406-283-2319



## 2024 Certified Taxable Valuation Information

(15-10-202, MCA)

Lincoln County

SOIL

Certified values are now available online at [property.mt.gov/cov](https://property.mt.gov/cov)

1. 2024 Total Market Value <sup>1</sup> .....	\$	-
2. 2024 Total Taxable Value <sup>2</sup> .....	\$	46,996,019
3. 2024 Taxable Value of Newly Taxable Property .....	\$	868,178
4. 2024 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	46,606,717
5. 2024 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2) .....	\$	-
6. 2024 Tax Loss from HB212 .....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value

Total Incremental Value \$ 389,302

Preparer Rachelle Adamson

Date 8/1/2024

<sup>1</sup>Market value does not include class 1 and class 2 value

<sup>2</sup>Taxable value is calculated after abatements have been applied

<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts

<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

### For Information Purposes Only

2024 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

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

### Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/05/2024, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/9/2024, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA  
Aggregate of all Funds/or 7350 Fund

FYE June 30, 2025

Soil

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)	\$ 58,674	\$ 58,674
(2)	Add: Current year inflation adjustment @ 2.80%		\$ 1,643
(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)	\$ -	\$ -
(3.5)	Subtract: Department of Revenue FY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MCA) <u>*This is a new line for FY2025 only; see the Instructions tab for additional information (enter as negative)</u>	\$ -	\$ -
(4)	Adjusted ad valorem tax revenue		\$ 60,317
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 46,996,019	\$ 46,996.019
(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)	\$ (389,302)	\$ (389.302)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 46,606.717
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (868,178)	\$ (868.178)
(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		\$ 45,738.539
(11)	CURRENT YEAR calculated mill levy		1.32
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 61,521
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		1.32
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 61,521
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	1.32	1.32
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 61,521
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 60,375
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,146
(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		\$ 61,521
(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

08/05/24  
16:13:09

LINCOLN COU  
Cash Report by Fund Account  
For the Accounting Period: 6/24

Page: 1 of 1  
Report ID: L160

Funds 7350-7350

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7350 LINCOLN CONSERVATION DISTRICT						
101000 Cash - Operating	12,692.89	3,903.97	0.00	12,692.89	0.00	3,903.97
<b>Totals</b>	<b>12,692.89</b>	<b>3,903.97</b>	<b>0.00</b>	<b>12,692.89</b>	<b>0.00</b>	<b>3,903.97</b>

\*\*\* Transfers In and Transfers Out columns should match, with the following exceptions:  
1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.  
2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.