BOARD OF COUNTY COMMISSIONERS

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

August 9, 2023

Dear **Lincoln County Conservation District**,

Your valuations for fiscal year 2023/24 have been completed.

Your budget is allowed **1.25** mills at a value of **46,939,233** per mill for a total of **$58,674**. This does not include any permissive levies calculated by your finance person.

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, 2023.

Budget forms can be accessed via the Finance Page on our county website at 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 25, 2023, so I can then finalize the countywide budget with the commissioners.

I look forward to working with you to ensure a financially sound district and county.
Please feel free to contact me if you have any questions or concerns.

Respectfully,

Jennifer Brown, Administrative Assistant
jenbrown@libby.org
406-283-2319

512 CALIFORNIA AVENUE
LIBBY, MONTANA 59923
Ph:(406) 293-7781

Name of local government: Lincoln Conservation District
Budget for Fiscal Year: 2024
Fund Name:
Fund #:

CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES

		AMOUNT
1	**Cash Balance in County fund as of June 30th**	$ 0.00
2	**Cash Balance all accounts held outside the County as of June 30th**	$ 160,938.13
3	**Monies not yet deposited for all accounts**	$ 0.00
4	**Outstanding warrants (checks) as of June 30th**	$ 0.00
5	**Cash Available as of July 1st** *(5 = (1 + 2+3) - 4)*	$ 0.00 -

	Revenues	AMOUNT
6	**Tax Revenue**	$ 68,414.60
7	***NON-TAX REVENUES & OTHER FINANCING SOURCES***	
	Special Assessments	$ 0.00
	License & Permits	$ 0.00
	Intergovernmental	$ 0.00
	Federal grants (specify below)	
		$ 0.00
		$ 0.00
		$ 0.00
		$ 0.00
	State grants (specify below)	
	AIS	$ 100,000.00
	310 Grant	$ 6,000.00
	Project Grant	$ 10,890.00
		$ 0.00
	State shared revenues (specify below)	
	State entitlement	$ 0.00
		$ 0.00
		$ 0.00
	Charges for Services	
	Ag Analysis	$ 180.00
	Tre Sales	$ 1,500.00
		$ 0.00
		$ 0.00
	Miscellaneous	
	Contribution & donations	$ 0.00
	Sale of junk or salvage (non capital items)	$ 0.00
	Other (specify)	$ 0.00
	Investment earnings	$ 70.00
	Other Financing Sources	$ 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
		$ 0.00
8	**TOTAL TAX/NON-TAX REVENUES & OTHER FINANCING SOURCES:**	$ 187,054.60 -
9	**Total Resources** (Total Resources *MUST* equal Total Requirements from page 2, 11) *(8 = 4 + 7)*	$ 347,992.73 -

Name of local government: Lincoln Conservation District
Budget for Fiscal Year: 2024
Fund Name:
Fund #:

APPROPRIATIONS AND CASH RESERVE

10

Expenditures	AMOUNT
Personal Services (100)	
Salaries/Wages	$ 114,980.00
Workers compensation	$ 0.00
Employer contributions	$ 16,310.00
Other (specify)	$ 10,040.60
Supplies (200)	
Office supplies	$ 1,000.00
Equipment (non-capital)	$ 0.00
Operating supplies	$ 4,300.00
Chemicals	$ 0.00
Gas & oil-vehicles	$ 0.00
Vehicles (repair & maintenance)	$ 0.00
Equipment (non-capital)	$ 0.00
Other (specify)	$ 1,680.00
Building supplies (repair & maintenance)	$ 0.00
Other (specify)	$ 0.00
Purchased Services (300)	
Utilities	$ 0.00
Telephone & communication	$ 1,320.00
Electricity and/or natural gas	$ 0.00
Repair & Maintenance	$ 500.00
Building	$ 0.00
Vehicles	$ 0.00
Office equipment	$ 0.00
Publicity, subscriptions, dues	$ 0.00
Newspaper publications	$ 500.00
Subscriptions	$ 200.00
Membership fees	$ 42,800.00
Training	$ 0.00
Tuition/registration costs	$ 3,750.00
Travel reimbursements	$ 7,500.00
Other (specify)	$ 1,200.00
Professional services	$ 0.00
Legal	$ 0.00
Accounting & auditing	$ 800.00
Other (specify)	$ 0.00
Equipment rental	$ 0.00

Expenditures	AMOUNT
Fixed Charges (500)	
Insurance on trucks, buildings, etc.	$ 7,000.00
Bank/Investment charges	$ 0.00
Cooperative contracts/agreements	$ 0.00
Clothing allowance	$ 0.00
Election costs	$ 0.00
Other (specify)	$ 0.00
Debt Service (600)	
Principal payments	$ 0.00
Interest payments	$ 0.00
Other (specify)	$ 0.00
Grants, Contributions and Indemnities (700)	
Donations	$ 27,290.00
Other (specify)	$ 0.00
Other (800)	
Transfers to other funds *(do not use to budget cash transfers between bank accounts)*	$ 0.00
Depreciation	$ 0.00
Losses (bad debt) Enterprise funds only	$ 0.00
Capital Outlay (900) *(expenditures budgeted to capital outlay MUST meet the local government's capitalization policy.)*	
Land	$ 0.00
Building	$ 10,000.00
Improvement other than building	$ 0.00
Machinery & equipment (list below)	$ 96,822.13
	$ 0.00
	$ 0.00
	$ 0.00
Miscellaneous (specify)	$ 0.00
Cost Share Programs	$ 97,822.13
	$ 0.00
	$ 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.)

$ 347,992.73
-

11 **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)

12 **Total Requirements** (Total Requirements *MUST* equal Total Resources from page 1, 8)
(11 = 9 + 10)

$ 347,992.73
-

Name of local government: Lincoln Conservation District
Budget for Fiscal Year: 2024
Fund Name:
Fund #:

GENERAL INFORMATION REQUIRED

BOARD:

	NAME	DATE TERM EXPIRES
Chairman	Kathleen Johnson	2024
Vice-Chairman	Gary Pershall	2025
Board member	Don Crawford	2024
Board member	John DeLeo	2026
Board member	Joe Lewicki	2026
Board member		
Board member		
Secretary	Rae Lynn Hays	
Treasurer	John DeLeo	

Prepared by (Print Name): Rae Lynn Hays
Prepared by (Signature): Rae Lynn Hays
Title: Administrator
Date: 8/25/23
District Mailing Address: 66121 Hwy 37
City/State/Zip code: Eureka, MT 59917
District Phone #: 406-261-9537
Email address of District: lincolncd@intervbel.net

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

Lincoln County Administrative Assistant

oted 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*
Permissive Medical Mil Levy	

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, #5)

* * *

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

estions?? Contact County Administrative Assistant
(406) 283-2319

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2024

Entity Name: Lincoln Conservation District

Step A: Input in Yellow Cells		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	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2016	$300.00	$25.00	1
(2)	Budgeting For	2024	$10,040.64	$836.72	1
(3)			Increase from BASE Year (Decreases will be reported as zero)	$811.72	0

Step B:		Fiscal Year	2024
		2023	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	$46,939,233.00	

Step C: Calculation of:	(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
BASE Contribution (6) 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)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2024	0.21	$46,939.23	$9,740.64

MONTANA
DEPARTMENT OF
REVENUE

MONTANA
Form AB-72T
Rev. 6-23

2023 Certified Taxable Valuation Information

(15-10-202, MCA)

Lincoln County

SOIL

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

1. 2023 Total Market Value[1]	$	-
2. 2023 Total Taxable Value[2]	$	47,318,982
3. 2023 Taxable Value of Newly Taxable Property	$	1,668,672
4. 2023 Taxable Value less Incremental Taxable Value[3]	$	46,939,233
5. 2023 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value[2]	Base Taxable Value	Incremental Value

Total Incremental Value $ 379,749

Preparer Rachelle Adamson

Date 8/2/2023

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

[2]Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2023 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, 09/07/2023, 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, 09/11/2023, 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, 2024

Entity Name: Soil Conservation

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)	$ 55,411	$ 55,411
(2)	Add: Current year inflation adjustment @ 2.46%		$ 1,363
(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		$ 56,774
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 47,318,982	$ 47,318.982
(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)	$ (379,749)	$ (379.749)
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ 46,939.233
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)	$ (1,668,672)	$ (1,668.672)
(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		$ 45,270.561
(11) (4) / (10)	CURRENT YEAR calculated mill levy		1.25
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		$ 58,674
	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) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		1.25
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		$ 58,674
	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.)	1.25	1.25
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ 58,674
	RECAPITULATION OF ACTUAL:		
(18) = (10) x (16)	Ad valorem tax revenue actually assessed		$ 56,588
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ 2,086
(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		$ 58,674
(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

LINCOLN COUNTY
Cash Report by Fund/Account
For the Accounting Period: 6/23

Fun. 7350-7350

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7350 LINCOLN CONSERVATION DISTRICT						
101000 Cash - Operating	14,211.45	3,419.33	0.00	14,211.45	0.00	3,419.33
Totals	14,211.45	3,419.33	0.00	14,211.45	0.00	3,419.33

*** 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.