

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 Rural Fire District #1,

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 Rural Fire District #1 . 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 County Rural Fire District #1
Budget for Fiscal Year: 2024-2025
Fund Name: Lincoln County Rural Fire District #1 and LCRFD Capital Improvement
Fund #: 7250

CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES	
	AMOUNT
1 Cash Balance in County fund as of June 30th	\$ 317,943.32
2 Cash Balance all accounts held outside the County as of June 30th	\$ 0.00
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)	\$ 317,943.32 -

Revenues	AMOUNT
6 Tax Revenue	\$ 423,823.00
7 NON-TAX REVENUES & OTHER FINANCING SOURCES	\$ 0.00
Special Assessments	\$ 0.00
License & Permits	\$ 0.00
Intergovernmental	
Federal grants (specify below)	\$ 0.00
City of Libby Contract	\$ 42,640.00
	\$ 0.00
	\$ 0.00
State grants (specify below)	\$ 0.00
	\$ 0.00
	\$ 0.00
	\$ 0.00
State shared revenues (specify below)	\$ 0.00
State entitlement	\$ 0.00
	\$ 0.00
	\$ 0.00
Charges for Services	\$ 0.00
	\$ 0.00
	\$ 0.00
	\$ 0.00
	\$ 0.00
Miscellaneous	\$ 0.00
Contribution & donations	\$ 0.00
Sale of junk or salvage (non capital items)	\$ 0.00
Other (specify)	\$ 0.00
Investment earnings	\$ 0.00
Other Financing Sources	
Transfers in from other funds (do not use to budget cash transfers between bank accounts)	\$ 0.00
Proceeds from long term debt	\$ 0.00
Proceeds from sale of capital assets	\$ 0.00
8 TOTAL TAX/NON-TAX REVENUES & OTHER FINANCING SOURCES:	466,463 \$ 0.00
Total Resources (Total Resources <u>MUST</u> equal Total Requirements from page 2, 11) (9 = 5 + 8 -)	784,406.32 \$ 0.00

Name of local government: Lincoln County Rural Fire District #1

Budget for Fiscal Year: 2024-2025

Fund Name: Lincoln County Rural Fire District #1 and LCRFD Capital Improvement

Fund #: 7250

APPROPRIATIONS AND CASH RESERVE

10	Expenditures	AMOUNT	Expenditures	AMOUNT
	Personal Services (100)		Fixed Charges (500)	
	Salaries/Wages	\$ 251,423.00	Insurance on trucks, buildings, etc.	\$ 27,000.00
	Workers compensation	\$ 0.00	Bank/Investment charges	\$ 0.00
	Employer contributions	\$ 0.00	Cooperative contracts/agreements	\$ 0.00
	Other (specify)	\$ 0.00	Clothing allowance	\$ 0.00
	Supplies (200)		Election costs	\$ 0.00
	Office supplies	\$ 1,200.00	Other (specify)	\$ 0.00
	Equipment (non-capital)	\$ 0.00	Debt Service (600)	
	Operating supplies	\$ 51,200.00	Principal payments	\$ 0.00
	Chemicals	\$ 0.00	Interest payments	\$ 0.00
	Gas & oil-vehicles	\$ 22,000.00	Other (specify)	\$ 0.00
	Vehicles (repair & maintenance)	\$ 19,000.00	Grants, Contributions and Indemnities (700)	
	Equipment (non-capital)	\$ 0.00	Donations	\$ 0.00
	Other (specify)	\$ 0.00	Other (specify)	\$ 0.00
	Building supplies (repair & maintenance)	\$ 0.00	Other (800)	
	Other (specify)	\$ 0.00	Transfers to other funds	
	Purchased Services (300)		(do not use to budget cash transfers between bank accounts)	\$ 0.00
	Utilities	\$ 0.00	Depreciation	\$ 0.00
	Telephone & communication	\$ 1,100.00	Losses (bad debt) Enterprise funds only	\$ 0.00
	Electricity and/or natural gas	\$ 8,000.00	Capital Outlay (900)	
	Repair & Maintenance	\$ 0.00	(expenditures budgeted to capital outlay MUST meet the local government's capitalization policy.)	
	Building	\$ 0.00	Land	\$ 0.00
	Vehicles	\$ 0.00	Building	\$ 0.00
	Office equipment	\$ 0.00	Improvement other than building	\$ 0.00
	Publicity, subscriptions, dues	\$ 0.00	Machinery & equipment (list below)	\$ 360,583.00
	Newspaper publications	\$ 0.00	SCBA Compressor \$68,000	\$ 0.00
	Subscriptions	\$ 0.00	Replace Command Center \$180,000	\$ 0.00
	Membership fees	\$ 0.00	Replace Type 1 Structure Engine \$380,000	\$ 0.00
	Training	\$ 0.00	Hire Fire Inspector \$ 52,000	
	Tuition/registration costs	\$ 0.00	Miscellaneous (specify)	\$ 0.00
	Travel reimbursements	\$ 0.00	City of Libby Building Rent	\$ 12,000.00
	Other (specify)	\$ 15,000.00	Forest Fires	\$ 5,000.00
	Professional services	\$ 0.00		\$ 0.00
	Legal	\$ 0.00		
	Accounting & auditing	\$ 8,400.00		
	Other (specify)	\$ 2,500.00		
	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.)

\$ 784,406.32

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.

\$ 0.00

11 (= 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, 9)

\$ 0.00


12 (12 = 10 + 11)

Name of local government: Lincoln County Rural Fire District #1
Budget for Fiscal Year: 2024-2025
Fund Name: Lincoln County Rural Fire District #1 and LCRFD Capital Improvement
#: 7250

GENERAL INFORMATION REQUIRED

BOARD:

	NAME	DATE TERM EXPIRES
Chairman	Jay Dinning	
Vice-Chairman	Kirby Kulbeck	
Board member	John (Curt) Jones	
Board member	Tom Erickson	
Board member	Gary Wood	
Board member		
Board member		
Secretary		
Treasurer		

Prepared by (Print Name): Steve Lauer
Prepared by (Signature): 
Title: Fire Chief
Date: 8-14-2024
District Mailing Address: PO Box 369
City/State/Zip code: Libby MT 59923
District Phone #: 406-293-9217
Email address of District: stevelauer@hotmail.com

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

Lincoln County Administrative Assistant

d Mill Levy Information

<i>FY Voted Mills 1st Levied</i>	<i>Number of Mills</i>	<i>Last FY Voted Mills will be levied (Sunset)</i>

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

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

Current Year Mill levy approved by County Commissioners:

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

(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

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, 2024

Dear Lincoln County Rural Fire,

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

The total taxable value for the district is \$10,948,673, making the value per mill 1/1000 of that or \$10,949. Your budget is allowed **38.71** mills for a total of **\$423,823**.

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. 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
406-283-2319

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA
Aggregate of all Funds/or 7250 Fund

FYE June 30, 2025
Lincoln County Rural Fire

Reference Line	Description	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)	\$ 408,119	\$ 408,119
(2)	Add: Current year inflation adjustment @ 2.80%		\$ 11,427
(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</u> (enter as negative)	\$ 1,601	\$ (1,601)
(4)	Adjusted ad valorem tax revenue		\$ 417,945
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 10,948,817	\$ 10,948.817
(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)	\$ (144)	\$ (0.144)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 10,948.673
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (150,756)	\$ (150.756)
(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		\$ 10,797.917
(11)	CURRENT YEAR calculated mill levy		38.71
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 423,823
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		38.71
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 423,823
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.)	38.71	38.71
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 423,823
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 417,987
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 5,836
(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		\$ 423,823
(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



MONTANA
Form AB-72T
Rev. 6-24

2024 Certified Taxable Valuation Information

(15-10-202, MCA)

Lincoln County

LINCOLN COUNTY RURAL FIRE

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

1. 2024 Total Market Value ¹	\$	863,981,411
2. 2024 Total Taxable Value ²	\$	10,948,817
3. 2024 Taxable Value of Newly Taxable Property	\$	150,756
4. 2024 Taxable Value less Incremental Taxable Value ³	\$	10,948,673
5. 2024 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-
6. 2024 Tax Loss from HB212	\$	(1,601)
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
KOOTENAI BUS PARK	2,573	157,299	144 ^

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

Total Incremental Value \$ 144

Preparer Rachelle Adamson

Date 8/1/2024

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

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.

08/05/24
15:58:00

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

Page: 1 of 1
Report ID: L160

Funds 7250-7250

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7250 LINCOLN CO. RURAL FIRE						
101000 Cash - Operating	326,661.92	16,284.66	0.00	25,003.26	0.00	317,943.32
Totals	326,661.92	16,284.66	0.00	25,003.26	0.00	317,943.32

*** 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.