

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 Junior College,

I am pleased to inform you that the Lincoln County Board of Commissioners has officially approved the fiscal year 2024-2025 budget for Junior College Lincoln County Campus. 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

Lincoln County Campus Operating Budget
FY25 -

	LCC Direct Expenses	FVCC Subsidy Expenses
Personnel		
Salary and Benefits	\$ 318,696	\$ 349,744
Operating Expenses		
Contract Services	\$ 2,519	
Office Supplies	\$ 5,332	
Buildings and Grounds	\$ 2,413	
Custodial and Maintenance Supplies	\$ 1,989	
Equipment/Furniture	\$ 511	
Other Expenses	\$ -	
Utilities		
Flathead Electric	\$ 41,701	
Evergreen Disposal	\$ 1,580	
Water	\$ 3,285	
Propane	\$ 8,023	
Phone / Internet (VOIP)	\$ 4,578	
Gas, Tire & Lube	\$ 9,084	
Continuing Education		
Personnel and Operating	\$ 8,379	
Indirect Services Provided by Kalispell Campus		\$ 180,250
Advising		
Financial Aid		
Math, Science and Writing Lab		
Tutoring and Other Student Support Services		
Mental Health Counseling		
Career Services / Internships		
Testing Services		
Admissions and Registration		
Graduation		
Student Account Services		
Instructional Design Support		
Library Resource Support		
Information Technology		
Facilities Services / Safety		
Human Resources		
Disability Services		
Property and Liability Insurance		
Accreditation Support Services (VP, IR, etc.)		
Grand Total	\$ 408,089	\$ 529,994

	LCC Direct Revenues	FVCC Kalispell Contribution
Revenues		
Amount Raised by Taxation (FY25)	\$ 303,398	
FVCC Kalispell Contribution		\$ 535,485
Tuition (FY24)	\$ 38,168	
Retirement (FY25)	\$ 56,458	
Tuition-Community Education (FY24)	\$ 4,574	
Grand Total	\$ 402,597	\$ 535,485

Flathead Valley Community College
Retirement Mill Levy Request FY2025
Lincoln County Service Region
August-24

Title	Base Salary	1.45% Medicare	6.20% FICA	9.47% TRS	9.070% PERS	0.25% U/E	0.50% WC	7.00% 403B	Health	Total Cost
Director	62,510	906		5,920		156	313	4,376	12,648	86,829
Tutor	11,047	160		1,046		28	55	773	0	13,109
Vice President	40,500	587		3,835		101	203	2,835	3,794	51,856
Fall & Spring Adjuncts	80,000	1,160	2,480	7,576		200	400	5,600	0	97,416
Coordinator	39,705	576			3,601	99	199	2,779	1,265	48,224
Director, Student Services	9,600	139		909		24	48	672	1,265	12,657
Director, Library	7,030	102		666		18	35	492	1,265	9,608
Director, Academic Affairs	6,624	96			601	17	33	464	1,265	9,099
Director, IR	8,780	127			796	22	44	615	1,265	11,649
Director, Workforce Training	11,032	160		1,045		28	55	772	1,265	14,357
Director, CE	21,960	318		2,080		55	110	1,537	3,794	29,854
Director, Nursing	10,326	150			937	26	52	723	1,265	13,478
Bookstore	10,224	148			927	26	51	716	2,530	14,622
Program Coordinator	37,440	543			3,396	94	187	2,621	12,648	56,928
HISSET Administration	16,872	245		1,598		42	84	1,181	3,794	23,816
Admin Asst	35,194	510			3,192	88	176	2,464	12,648	54,272
Nursing Coordinator	60,026	870		5,684		150	300	4,202	12,648	83,881
Cust/Maint	20,409	296			1,851	51	102	1,429	12,648	36,786
	489,280	7,095	2,480	30,359	15,301	1,223	2,446	34,250	86,006	668,440

Medicare	7,095		
FICA	2,480		
TRS	30,359		
PERS	15,301		
U/E	1,223	Value of Mill # Mills	
Total Retirement Levy	\$56,458	58,571	0.96

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CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

August 9, 2024

Dear Junior College,

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

The total taxable value for the district is \$58,571,001, making the value per mill 1/1000 of that or \$58,571. Your budget is allowed **5.18** mills for a total of **\$303,398**.

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



2024 Certified Taxable Valuation Information
(15-10-202, MCA)
Lincoln County
JUNIOR COLLEGE

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

1. 2024 Total Market Value ¹	\$	4,568,667,980
2. 2024 Total Taxable Value ²	\$	59,039,514
3. 2024 Taxable Value of Newly Taxable Property.....	\$	1,061,885
4. 2024 Taxable Value less Incremental Taxable Value ³	\$	58,571,001
5. 2024 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2024 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
KOOTENAI BUS PARK	166,643	157,299	9,344 ^
RIVERSIDE TIF 13IT	807,097	347,928	459,169

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

Total Incremental Value \$ 468,513

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.

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA
Aggregate of all Funds/or 7340 Fund

FYE June 30, 2025

Junior College

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)	\$ 289,524	\$ 289,524
(2) Add: Current year inflation adjustment @ 2.80%		\$ 8,107
(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 = (1)+(2)+(3)+(3.5)		\$ 297,631
<u>ENTERING TAXABLE VALUES</u>		
(5) Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 59,039,514	\$ 59,039,514
(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)	\$ (468,513)	\$ (468,513)
(7) Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) = (5) + (6)		\$ 58,571.001
(8) Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (1,061,885)	\$ (1,061,885)
(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 = (7) + (8) + (9)		\$ 57,509.116
(11) CURRENT YEAR calculated mill levy = (4) / (10)		5.18
(12) CURRENT YEAR calculated ad valorem tax revenue = (7) x (11)		\$ 303,398
<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 = (11) + (13)		5.18
(15) Total current year authorized ad valorem tax revenue assessment = (7) x (14)		\$ 303,398
<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.)	5.18	5.18
(17) Total ad valorem tax revenue actually assessed in current year = (7) x (16)		\$ 303,398
<u>RECAPITULATION OF ACTUAL:</u>		
(18) Ad valorem tax revenue actually assessed = (10) x (16)		\$ 297,897
(19) Ad valorem tax revenue actually assessed for newly taxable property		\$ 5,501
(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 = (18) + (19) + (20)		\$ 303,398
(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.) = (14) - (16)		0.00

08/05/24
16:11:45

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

Page: 1 of 1
Report ID: L160

Funds 7340-7340

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7340 LINCOLN COUNTY CAMPUS						
101000 Cash - Operating	70,449.53	17,902.82	0.00	70,449.53	0.00	17,902.82
Totals	70,449.53	17,902.82	0.00	70,449.53	0.00	17,902.82

*** 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.