

LINCOLN COUNTY

STATE OF MONTANA

BRENT TESKE, COMMISSIONER
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER
DISTRICT NO. 2, TROY

NOEL DURAM, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

September 16, 2025

Subject: Confirmation of FY2025/26 Budget Approval

To: Lincoln County Rural Fire District Board,

I am pleased to inform you that the Lincoln County Board of Commissioners has officially approved the fiscal year 2025/26 budget for the Lincoln County Rural Fire 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.

Warm regards,



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

Budget for Fiscal Year: 2025-2026

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	\$ 457,609.95
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)	\$ 457,609.95 -

Revenues	AMOUNT
6 Tax Revenue	\$ 446,898.00
7 NON-TAX REVENUES & OTHER FINANCING SOURCES	\$ 0.00
<u>Special Assessments</u>	\$ 0.00
<u>License & Permits</u>	\$ 0.00
<u>Intergovernmental</u>	
Federal grants (specify below)	
City of Libby Contract	\$ 0.00
	\$ 42,640.00
	\$ 0.00
	\$ 0.00
State grants (specify below)	
	\$ 0.00
	\$ 0.00
	\$ 0.00
	\$ 0.00
State shared revenues (specify below)	
State entitlement	\$ 0.00
	\$ 0.00
	\$ 0.00
<u>Charges for Services</u>	
	\$ 0.00
	\$ 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>	\$ 0.00
<u>Other Financing Sources</u>	
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:	\$ 0.00

9 Total Resources (Total Resources <u>MUST</u> equal Total Requirements from page 2, 11) (9 = 5 + 8 -)	\$ 0.00 -
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Name of local government: Lincoln County Rural Fire District #1

Budget for Fiscal Year: 2025-2028

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.	\$ 29,000.00
	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)	\$ 483,184.95
	Newspaper publications	\$ 0.00		\$ 0.00
	Subscriptions	\$ 0.00	Replace Command Center \$220,000	\$ 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)	\$ 10,000.00	Forest Fires	\$ 5,000.00
	Professional services	\$ 0.00		\$ 0.00
	Legal	\$ 0.00		
	Accounting & auditing	\$ 8,400.00		
	Other (specify)	\$ 3,000.00		
	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.)			\$ 947,147.95
	Cash Reserve			\$ 0.00
	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.			
11	(= a reserve to meet expenditures made from the fund during the months of July to November of the next fiscal year)			
	Total Requirements (Total Requirements <u>MUST</u> 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: 2025-2026
 Fund Name: Lincoln County Rural Fire District #1 and LCRFD Capital Improvement
 Fund #: 7250

GENERAL INFORMATION REQUIRED

BOARD:

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

NAME
Jay Dinning
John (Curt) Jones
Joe McElmury
Tom Erickson
Gary Wood

DATE TERM EXPIRES

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

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

LINCOLN COUNTY

STATE OF MONTANA

BRENT TESKE, COMMISSIONER
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER
DISTRICT NO. 2, TROY

Noel Duram, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

August 12, 2025

Dear Lincoln County Rural Fire,

I am writing to inform you that the valuations for Fiscal Year 2025/26 have been completed. The total taxable value for your district is \$9,022,781, making the value per mill \$9,022.781 (1/1000 of the total value). Based on this, your district is allocated **49.53** mills, which results in a total of **\$446,898** for your budget.

I encourage you to carefully review these figures to ensure the accuracy of your allotted valuations. For your convenience, I have enclosed a copy of your fund cash balance held by the county as of June 30, 2025.

Budget forms can be accessed on the Finance Page of the county website at www.lincolncountymt.us. If you prefer to fill out the form by hand, I have included a copy. Please ensure that it is filled out legibly.

Additionally, please be advised that new legislation has been passed requiring the adoption of a formal resolution to comply with the changes. Attached, you will find the enclosed letter and resolution adopted by the Board of County Commissioners. These documents provide guidance on the necessary actions and compliance steps. We encourage you to review the attached materials and ensure your board adopts the required resolution in a timely manner.

Kindly return your completed budget to me no later than **August 29, 2025**, so I can finalize the countywide budget with the commissioners.

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

Respectfully,



Nikki Fox, Administrative Assistant
nfox@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, 2026

Entity Name: Lincoln County Rural Fire

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 <i>Year's form Line 17)</i> (from Prior	\$ 423,823	\$ 423,823
(2) Add: Current year inflation adjustment @ 2.11%		\$ 8,943
(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 = (1) + (2) + (3)		\$ 432,766
<u>ENTERING TAXABLE VALUES</u>		
(5) Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 9,023,739	\$ 9,023,739
(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 # 7 (enter as negative)	\$ (958)	\$ (0.958)
(7) Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) = (5) + (6)		\$ 9,022.781
(8) Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (284,881)	\$ (284.881)
(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)		\$ 8,737.900
(11) CURRENT YEAR calculated mill levy = (4) / (10)		49.53
(12) CURRENT YEAR calculated ad valorem tax revenue = (7) x (11)		\$ 446,898
<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)		49.53
(15) Total current year authorized ad valorem tax revenue assessment = (7) x (14)		\$ 446,898
<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.)	49.53	49.53
(17) Total ad valorem tax revenue actually assessed in current year = (7) x (16)		\$ 446,898
<u>RECAPITULATION OF ACTUAL:</u>		
(18) Ad valorem tax revenue actually assessed = (10) x (16)		\$ 432,788
(19) Ad valorem tax revenue actually assessed for newly taxable property		\$ 14,110
(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)		\$ 446,898
(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



2025 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. 2025 Total Market Value ¹	\$	1,114,933,099
2. 2025 Total Taxable Value ²	\$	9,023,739
3. 2025 Taxable Value of Newly Taxable Property.....	\$	284,881
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	9,022,781
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
KOOTENAI BUS PARK	3,080	157,299	958 ^

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

Total Incremental Value \$ 958

Preparer Rachelle Adamson

Date 7/30/2025

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

2025 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, 09/04/2025, 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, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

08/12/25
09:46:42

LINCOLN COUNTY
Cash Report by Fund/Account
For the Accounting Period: 6/25

Page: 1 of 1
Report ID: L160

Funds 7250-7250

Fund/Account	Beginning		Received	Transfers In	Disbursed	Transfers		Ending
	Balance					Out	Balance	
7250 LINCOLN CO. RURAL FIRE		450,974.50	29,460.63	0.00	22,825.18	0.00	457,609.95	
101000 Cash - Operating								
Totals	450,974.50		29,460.63	0.00	22,825.18	0.00	457,609.95	

*** 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.

Fund Name:

Budget for Fiscal Year:

Fund #:

Cash Available, Revenue & Other Financing Sources		AMOUNT
1	Cash balance in county Fund as of June 30th	
2	Cash balance all accounts held outside the county as of June 30th	
3	Monies not yet deposited for all accounts	
4	Outstanding checks as of June 30th	
5	Cash available as of July 1st $5=(1+2+3)-4$	\$0.00
Revenues		AMOUNT
6	Tax Revenue	
7	Non Tax Revenues & Other Financing Sources	
	Special Assessments	
	License & Permits	
	Intergovernmental	
	Federal Grants (specify below)	
	State Grants (specify below)	
	State Shared Revenues (specify below)	
	Charges for Services	
	Miscellaneous	
	Contributions & donations	
	Sale of junk or salvage (non capital items)	
	Other (specify)	
	Investment Earnings	
	Other Financing Sources	
	Transfers in from other funds	
	(do not use to budget cash tranfers between bank accounts)	
	Proceeds from long term debt	
	Proceeds from sale of capital assets	
8	Total Tax/Non-Tax Revenues & Other Financing Sources $8=6+7$	\$0.00
9	Total Resources $9=5+8$ (Total must equal Total Requirements from 12)	\$0.00

Appropriations and Cash Reserve		
10	Expenditures	AMOUNT
	Personal Services (100)	
	Salaries/Wages	
	Workers compensation	
	Other (specify)	
	Supplies (200)	
	Office supplies	
	Equipment (non-capital)	
	Operating supplies	
	Chemicals	
	Gas & oil - vehicles	
	Vehicles (repair maintenance)	
	Equipment (non-capital)	
	Other (specify)	
	Building Supplies (repair and maintenance)	
	Other (specify)	
	Purchased Services (300)	
	Utilities	
	Telephone & Communication	
	Electricity and/or natural gas	
	Repair & Maintenance	
	Building	
	Vehicles	
	Office equipment	
	Publicity, subscriptions, dues	
	Newspaper publications	
	Subscriptions	
	Membership fees	
	Training	
	Tuition/registration costs	
	Travel reimbursements	
	Other (specify)	
	Professional Services	
	Legal	
	Accounting & auditing	
	Other (specify)	
	Equipment rental	
	Fixed Charges (500)	
	Insurance on Trucks, buildings, etc.	
	Bank/Investment charges	
	Cooperative contracts/agreements	
	Clothing allowance	
	Election costs	
	Other (specify)	
	Debt Service (600)	
	Principal payments	
	Interest payments	
	Other (specify)	

Grants, Contributions and Indemnities (700)

Donations

Other (specify)

Other (800)

Depreciation

Losses (bad debt) Enterprise funds only

Capital Outlay (900)

Land

Building

Improvement other than building

Machinery & Equipment (list below)

Miscellaneous (specify)**TOTAL APPROPRIATIONS (EXPENDITURES)**

\$0.00

11 **Cash Reserve**

\$0.00

12 **Total Requirements** 12=10+11 *MUST EQUAL #9*

\$0.00

General Information

Chairman:

Vice-Chair:

Board Member:

Board Member:

Board Member:

Board Member:

Board Member:

Board Member:

Board Member:

Prepared by: (print name)

Prepared by: (signature)

Title:

Date:

District Mailing Address:

District Phone:

Email address of District:

LINCOLN COUNTY

STATE OF MONTANA

BRENT TESKE, COMMISSIONER
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER
DISTRICT NO. 2, TROY

Noel Duram, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

August 12, 2025

RE: Notice of New Legislation Affecting Voted Fixed Mills – Action Required

Dear Members of the Board,

I am writing to inform you of the recent passage of House Bill 231 and Senate Bill 542, which introduce changes impacting the resetting of voted fixed mill levies for this year.

In accordance with the new legislation, your board must adopt a formal resolution to determine how you will comply with these changes. On August 6, 2025, the Board of County Commissioners voted to adopt the formula in *MCA 15-10-420* for FY2026 and all future years of the levy. To assist in this process, I have attached resolution *2025-28 Establishing the Method of Levying Voted Mills Per HB231 and SB542 Passes in the 2025 Montana Legislature* which may serve as a guide in resetting your voted "fixed" mills.

We strongly encourage each special district to take formal action by the governing body prior to submitting your mill levies for placement on the tax rolls. This will help prevent situations where a district submits the same fixed voted mill levy without a documented decision, potentially leading to compliance issues.

Please ensure that your board adopts and submits the necessary resolution in a timely manner.

If you have any questions or require further clarification, feel free to reach out.

Sincerely,



Nikki Fox, Administrative Assistant

nfox@libby.org

406-283-2319



LINCOLN COUNTY MONTANA

316768 BOOK: PF PERM/FILES PAGE: 15429 Pages: 2

STATE OF MONTANA LINCOLN COUNTY

RECORDED: 08/06/2025 12:33 KOI: RESOLUTION

CORRINA BROWN CLERK AND RECORDER

FEE: \$0.00 BY: Corrina Brown

FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

RESOLUTION 2025-28

A Resolution Establishing the Method of Levying Voted Mills Per HB231 and SB542 Passed in the 2025 Montana Legislature

THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY, MONTANA FINDS:

WHEREAS, the Board of County Commissioners of Lincoln County, Montana, has determined that voter approved mill levies are required to be recalculated under two new bills passed by the 2025 Legislature; and

WHEREAS, the new legislation requires that voted mills use one of two methods to recalculate the mill levy. The first method starts with the FY2025 assessed tax revenue for the voted levy and applies the formula in MCA 15-10-420 for FY2026 and all future years of the levy. The second method uses the FY2025 assessed tax revenue and calculates the number of mills required to levy that amount of revenue using the FY2026 taxable value. That number of mills is the maximum number of mills to be levied for FY2026 and all future years; and

WHEREAS, Lincoln County has the following voter approved mill levies: Bull Lake Fire, Troy Rural Fire, Eureka Dispatch, Libby Park District, Troy Park District, Ambulance, Library, Senior Citizens, Senior Citizen Transportation, and Search and Rescue; and

NOW THEREFORE BE IT RESOLVED, by this Board of County Commissioners, Bull Lake Fire, Troy Rural Fire, Eureka Dispatch, Libby Park District, Troy Park District, Ambulance, Library, Senior Citizens, Senior Citizen Transportation, and Search and Rescue mill levies will be recalculated using the method of the formula in MCA 15-10-420 for FY2026 and all future years of the levy.



LINCOLN COUNTY MONTANA

THE BOARD FURTHER RESOLVES:

1. If a provision of this resolution conflicts with a provision of a previously adopted resolution, this resolution will prevail.
2. This resolution and its various sections, clauses and paragraphs are severable. If any part, sentence, clause, or phrase is adjudged to be unconstitutional or invalid, the remainder of the resolution will not be affected.
3. This resolution will be effective immediately upon adoption, in accordance with § 7-5-123, MCA.
4. This Board directs that this resolution be entered into the minutes and signed by the Chair of the Board in accordance with § 7-5-121, MCA.

END OF RESOLUTION

Approved as to Form:

A handwritten signature in blue ink, appearing to read "Marcia Boris".

Marcia Boris, County Attorney

Date presented to the Board August 6, 2025

Approved ☒ Disapproved ☐ Amended ☐

Adopted this 6th day of August, 2025.

LINCOLN COUNTY BOARD OF COMMISSIONERS

A handwritten signature in blue ink, appearing to read "Brent Teske".

Brent Teske, Chair

ATTEST:

A handwritten signature in blue ink, appearing to read "Corrina Brown".

Corrina Brown, Clerk of the Board