



LINCOLN COUNTY MONTANA

Resolution 2025-31

317199 BOOK: PF PERM/FILES PAGE: 15440 Pages: 3

STATE OF MONTANA LINCOLN COUNTY

RECORDED: 09/03/2025 1:19 KOI: RESOLUTION

CORRINA BROWN CLERK AND RECORDER

FEE: \$0.00 BY: Selesha Storkson deputy

FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

LEVIES FOR LINCOLN COUNTY FOR FISCAL YEAR 2025-2026

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

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND SETTING
APPROPRIATION AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025
AND ENDING JUNE 30, 2026**

WHEREAS, Section 7-6-4030, MCA, provides that the governing body shall adopt the final budget by resolution. The resolution must:

- (a) Authorize appropriations to defray the expenses or liabilities for the fiscal year;
- (b) Establish legal spending limits at the level of detail in the resolution; and
- (c) Include any increase in property taxes, including an increase authorized under 15-10-420(1) and the amount by which property taxes will increase on homes valued at \$100,000, \$300,000 and \$600,000.

WHEREAS, Section 7-6-4020 requires that a preliminary annual operating budget must be prepared for the local government; and

WHEREAS, Section 7-6-4021 requires that the governing body shall cause a notice of public hearing on the preliminary or amended budget to be published, and

WHEREAS, Section 7-6-4024, provides that the governing body must hold a public hearing in accordance with the notice given pursuant to 7-6-4021; and

WHEREAS, The Board of County Commissioners held a public hearing on August 27th where residents of the County were allowed to express their concerns about the proposed budget; and

WHEREAS, The Board of County Commissioners has reviewed the proposed budget, received the estimated ending cash balances for all county funds, made changes to the budget as deemed necessary following the public hearing(s) and from input by elected officials and department heads, and computed the estimated taxes, fees and assessments needed to fund the fiscal year 2025 budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lincoln County that:



LINCOLN COUNTY MONTANA

The final budget after any amendments to the preliminary budget and after considering any public comment is adopted.

This resolution authorizes:

- (a) Appropriations to defray the expenses or liabilities for the fiscal year.
- (b) It sets the legal spending limits at the county fund level. Fund level detail is stated in the formal budget document and established in the County's accounting system.
- (c) An increase(decrease) in property taxes due to (15-10-420 calculation), permissive and/or voted levies of \$100.01 \$300.02 and \$600.05, respectively for a home valued at \$100,000, \$300,000 and \$600,000 is included in this fiscal year budget.

The effective date of this resolution is July 1, 2025, even if the resolution is adopted after that date.

END OF RESOLUTION

Approved as to Form:

Marcia Boris, County Attorney

Date presented to the Board September 3, 2025 Approved (x) Disapproved () Amended ()

Adopted this 3rd day of September 2025.

LINCOLN COUNTY BOARD OF COMMISSIONERS

Brent Teske, Chair

ATTEST:

Corrina Brown, Clerk of the Board

ASSESSED

TAXABLE VALUATION 2025

LESS TAX INCREMENT DIST. VALUATI

1 MILL YIELDS

\$53,135

\$514

\$52,621

FISCAL YEAR 2025-2026 TAX LEVY REQUIREMENT SCHEDULE

9/3/2025

| FUND NO. | FUND NAME | APPROPRIATION | REVENUE TRANSFER OUT | CASH RESERVES | TOTAL REQUIREMENT | CASH AVAILABLE | ALLOCATED COST | NON-TAX REVENUES | REVENUE TRANSFER IN | TOTAL NON-TAX RESOURCES | PROPERTY TAX REVENUES | TOTAL RESOURCES | MILL LEVY | VOTED MILLS HB 231 |
|----------|------------------------|-----------------|-------------------------|------------------|----------------------|-------------------|-------------------|---------------------|------------------------|----------------------------|--------------------------|--------------------|--------------|-----------------------|
| 1000 | GENERAL FUND | \$5,167,808 | \$50,500.00 | \$300,000.00 | \$5,518,308.00 | \$1,147,299.00 | \$697,821.00 | \$1,969,291.00 | \$625,336.00 | \$4,439,747.00 | \$1,078,561.00 | \$5,518,308.00 | 20.497 | |
| 2140 | NOXIOUS WEEDS | \$98,865 | | | \$98,865.00 | \$4,460.00 | | | \$23,465.00 | \$27,925.00 | \$70,940.00 | \$98,865.00 | 1.348 | |
| 2160 | FAIR | \$129,559 | | | \$129,559.00 | \$18,494.00 | | \$40,000.00 | | \$58,494.00 | \$71,065.00 | \$129,559.00 | 1.351 | |
| 2170 | AIRPORT | \$102,204 | | | \$102,204.00 | \$24,656.00 | | \$7,000.00 | | \$31,656.00 | \$70,548.00 | \$102,204.00 | 1.341 | |
| 2180 | CLERK OF COURT | \$393,575 | | \$100,000.00 | \$493,575.00 | \$116,556.00 | | \$10,000.00 | \$61,958.00 | \$188,514.00 | \$305,061.00 | \$493,575.00 | 5.797 | |
| 2210 | LIBBY PARK | \$111,557 | | | \$111,557.00 | \$37,551.00 | | \$300.00 | | \$37,851.00 | \$73,706.00 | \$111,557.00 | 1.401 | |
| 2212 | TROY PARK | \$15,000 | | | \$15,000.00 | \$6,788.00 | | \$500.00 | | \$7,288.00 | \$7,712.00 | \$15,000.00 | 0.147 | |
| 2213 | EUREKA PARK | \$15,000 | | | \$15,000.00 | \$1,696.00 | | | | \$1,696.00 | \$13,304.00 | \$15,000.00 | 0.253 | |
| 2220 | LIBRARY | \$537,250 | | \$50,000.00 | \$587,250.00 | \$10,619.00 | | \$3,400.00 | \$56,479.00 | \$70,498.00 | \$516,752.00 | \$587,250.00 | 5.680 | 4.14 |
| 2230 | AMBULANCE | \$278,891 | | | \$278,891.30 | | | | | \$0.00 | \$278,891.30 | \$278,891.30 | | 5.30 |
| 2250 | PLANNING | \$262,933 | | | \$262,933.00 | \$66,279.00 | | \$69,000.00 | \$46,931.00 | \$182,210.00 | \$80,723.00 | \$262,933.00 | 1.534 | |
| 2272 | PUBLIC HEALTH | \$125,289 | | \$0.00 | \$125,289.00 | \$0.00 | | \$1,200.00 | \$29,331.00 | \$30,531.00 | \$94,758.00 | \$125,289.00 | 1.801 | |
| 2280 | SENIOR CITIZENS | \$155,758 | | | \$155,758.16 | | | | | \$0.00 | \$155,758.16 | \$155,758.16 | 0.000 | 2.96 |
| 2281 | SR. CITIZENS TRANSP. | \$62,619 | | | \$62,618.99 | | | | | \$0.00 | \$62,618.99 | \$62,618.99 | 0.000 | 1.19 |
| 2290 | EXTENSION SERVICE | \$25,500 | | | \$25,500.00 | \$2,647.00 | | | | \$2,647.00 | \$22,853.00 | \$25,500.00 | 0.434 | |
| 2300 | PUBLIC SAFETY | \$5,605,643 | \$217,994.00 | \$300,000.00 | \$6,123,637.00 | \$659,741.00 | | \$531,700.00 | \$2,139,750.00 | \$3,331,191.00 | \$2,792,446.00 | \$6,123,637.00 | 53.067 | |
| 2382 | SEARCH AND RESCUE | \$62,619 | | | \$62,618.99 | | | | | \$0.00 | \$62,618.99 | \$62,618.99 | 0.000 | 1.19 |
| | | | | | \$0.00 | | | | | | \$0.00 | \$0.00 | 0.000 | |
| | TOTAL | \$13,150,070.44 | \$268,494.00 | \$750,000.00 | \$14,168,564.44 | \$2,096,786.00 | \$697,821.00 | \$2,632,391.00 | \$2,983,250.00 | \$8,410,248.00 | \$5,758,316.44 | \$14,168,564.44 | 94.650 | 14.78 |
| 2260 | Disaster Emergency | | | | \$0.00 | | | | | | | | | |
| 2372 | PERMISSIVE INSUR. LEVY | \$1,543,957.00 | | | \$1,543,957.00 | | | | | | \$1,543,957.00 | \$1,543,957.00 | | 29.34 |
| 2371 | SRS | \$91,935.00 | | | \$91,935.00 | | | | | | \$91,935.00 | \$91,935.00 | | 1.75 |
| 2390 | LGR | | | | | | | | | | \$0.00 | \$0.00 | | |
| | GRAND TOTAL | \$14,785,962.44 | \$268,494.00 | \$750,000.00 | \$15,804,456.44 | \$2,096,786.00 | \$697,821.00 | \$2,632,391.00 | \$2,983,250.00 | \$8,410,248.00 | \$7,394,208.44 | \$15,804,456.44 | | 14.78 |

Final Budget for FY 26

TOTAL COUNTY MILLS ALLOWED
VOTED MILLS
TOTAL PERMISSIVE INSURANCE LEVY ALLOWED
TOTAL PERMISSIVE SRS
TOTAL MILLS ALLOWABLE FOR FY 25-26
TOTAL MILLS LEVIED

94.65

14.78

29.34

1.75

140.52



STATE OF MONTANA S.S.

County of Lincoln

I hereby certify that the instrument to which this
certificate is affixed is a true and correct copy of the
original on file in my office. Witness my hand and seal
of Lincoln County

this 3 day of Sept. 20 25

CORRINA BROWN, Clerk & Recorder

by Shelby Jackson
Deputy