

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 19, 2025

**Subject: Confirmation of FY2025/26 Budget Approval and Receipt of
Resolution No. 2025-1**

To: Troy Park District Board,

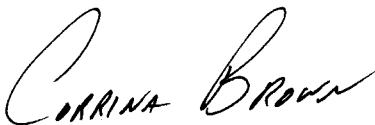
I am pleased to inform you that the Lincoln County Board of Commissioners has officially approved the Fiscal Year 2025/26 budget for the Troy Park District. The finalized budget figures have been submitted to the Lincoln County Treasurer in accordance with county procedures and statutory requirements.

We also acknowledge receipt of your adopted Resolution No. 2025-1, in compliance with House Bill 231 and Senate Bill 542, confirming your board's adoption of MCA 15-10-420 as the method for resetting voted fixed mills beginning in FY2026. This resolution has been recorded for our official files.

We sincerely appreciate your diligence and responsiveness in both the budget process and in meeting the new legislative requirements. Your commitment to good governance is evident, and we value the time and effort your board devotes to serving your community.

Thank you again for your continued cooperation. We look forward to working with you throughout the fiscal year.

Warm regards,



Troy Parks District Board

Troy, MT 59935

Troy Parks District Board Resolution

Resolution No. 2025-1

A Resolution of The Board Members of Troy Parks District Board

Whereas, The Montana Legislature enacted HB 231 and SB-542, which amend the process for resetting voted fixed mills; and

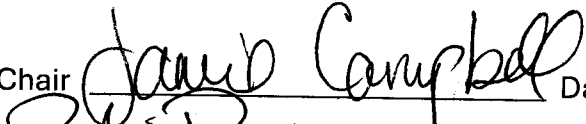
Whereas, Lincoln County has adopted the provisions of MCA 15-10-420 for FY2026 and subsequent years; and

Whereas, the Troy Parks District Board members recognizes the need to align its levy process with state law and county practice;

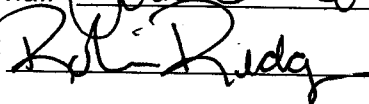
Now, Therefore, Be it resolved that the Troy Park District Board adopts the provisions of MCS 15-10-420 as the method for resetting voted fixed mills beginning in FY2026.

Passed and Approved this 16th day of September 2025.

Jamie Campbell, Board Chair

 Date 9/17/25

Robin Ridgway, Treasurer

 Date 9-17-2025

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DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

September 15, 2025

To: All Special District Boards within Lincoln County

Subject: Required Submission of Voted Fixed Mill Resolution – Due by September 30, 2025

Dear Board Members,

Following the recent passage of **House Bill 231** and **Senate Bill 542**, which amend the method for resetting voted fixed mills, your district is **required to adopt and submit a formal resolution** confirming the method your board will use moving forward.

Lincoln County has adopted the provisions of **MCA 15-10-420** as the standard for FY2026 and all subsequent years and each special district must independently take formal action.

Action Required:

Please ensure your board:

1. **Adopts a formal resolution** regarding your voted fixed mill levy in compliance with HB 231 and SB 542.
2. **Submits a signed copy** of the resolution to the County Clerk & Recorder's Office **no later than September 30, 2025**.

Failure to submit this resolution may result in delays or issues with the placement of your district's mill levy on the FY2026 tax rolls.

A sample resolution (based on Bull Lake Rural Fire District's approved version) is attached to assist your board in drafting your own.

If you have questions or need guidance, please contact our office at (406) 283-2306 or email LCclerk@libby.org

We appreciate your prompt attention to this matter and your continued service to our communities.

Sincerely,





**Bull Lake
Rural Fire District**
PO Box 1032
Troy, MT 59935



Bull Lake Rural Fire District Resolution

RESOLUTION NO. 2025-1

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE Bull Lake Rural Fire District (BLRFD)

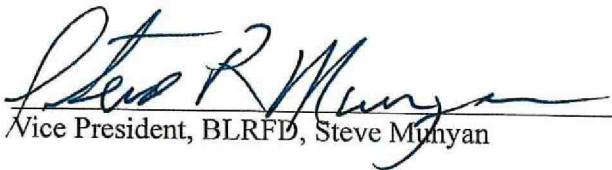
WHEREAS, the Montana Legislature enacted HB 231 and SB 542, which amend the process for resetting voted fixed mills; and

WHEREAS, Lincoln County has adopted the provisions of MCA 15-10-420 for FY2026 and subsequent years; and

WHEREAS, the BLRFD Board of Trustees recognizes the need to align its levy process with state law and county practice;

NOW, THEREFORE, BE IT RESOLVED that the BLRFD Board of Trustees adopts the provisions of MCA 15-10-420 as the method for resetting voted fixed mills beginning in FY2026.

PASSED AND APPROVED this 25th day of August, 2025.


Vice President, BLRFD, Steve Munyan

Attest:


Treasurer, BLRFD, Don Young, Jr.

Name of local government: Troy Park District
 Budget for Fiscal Year: 2025-2026
 Fund Name: Troy Park District
 Fund #: 7398

CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES	
	AMOUNT
1 Cash Balance in County fund as of June 30th	\$ 34,824.35
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)	\$ 34,824.35
Revenues	
6 Tax Revenue	\$ 24,916.00
7 NON-TAX REVENUES & OTHER FINANCING SOURCES	\$ 0.00
Special Assessments	\$ 0.00
License & Permits	\$ 0.00
Intergovernmental	
Federal grants (specify below)	
	\$ 0.00
	\$ 0.00
	\$ 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
Charges for Services	
	\$ 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:	\$ 24,916.00
9 Total Resources (Total Resources <i>MUST</i> equal Total Requirements from page 2, 11) (9 = 5 + 8 -)	\$ 59,540.35

Fund #: 7398

10	Expenditures	AMOUNT	Expenditures	AMOUNT
	Personal Services (100)		Fixed Charges (500)	
	Salaries/Wages	\$ 0.00	Insurance on trucks, buildings, etc.	\$ 0.00
	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	\$ 0.00	Other (specify)	\$ 0.00
	Equipment (non-capital)	\$ 0.00	Debt Service (600)	
	Operating supplies	\$ 59,540.35	Principal payments	\$ 0.00
	Chemicals	\$ 0.00	Interest payments	\$ 0.00
	Gas & oil-vehicles	\$ 0.00	Other (specify)	\$ 0.00
			Grants, Contributions and	
			Indemnities (700)	
	Vehicles (repair & maintenance)	\$ 0.00	Donations	\$ 0.00
	Equipment (non-capital)	\$ 0.00	Other (specify)	\$ 0.00
	Other (specify)	\$ 0.00	Other (800)	
	Building supplies (repair & maintenance)	\$ 0.00	Transfers to other funds	
			(do not use to budget cash transfers	
			between bank accounts)	\$ 0.00
	Other (specify)	\$ 0.00	Depreciation	\$ 0.00
	Purchased Services (300)		Losses (bad debt) Enterprise funds only	\$ 0.00
	Utilities	\$ 0.00	Capital Outlay (900)	
	Telephone & communication	\$ 0.00	(expenditures budgeted to capital outlay	
			MUST meet the local government's	
			capitalization policy.)	
	Electricity and/or natural gas	\$ 0.00	Land	\$ 0.00
	Repair & Maintenance	\$ 0.00	Building	\$ 0.00
	Building	\$ 0.00	Improvement other than building	\$ 0.00
	Vehicles	\$ 0.00	Machinery & equipment (list below)	\$ 0.00
	Office equipment	\$ 0.00		\$ 0.00
	Publicity, subscriptions, dues	\$ 0.00		\$ 0.00
	Newspaper publications	\$ 0.00		\$ 0.00
	Subscriptions	\$ 0.00		\$ 0.00
	Membership fees	\$ 0.00		\$ 0.00
	Training	\$ 0.00	Miscellaneous (specify)	\$ 0.00
	Tuition/registration costs	\$ 0.00		\$ 0.00
	Travel reimbursements	\$ 0.00		\$ 0.00
	Other (specify)	\$ 0.00		\$ 0.00
	Professional services	\$ 0.00		\$ 0.00
	Legal	\$ 0.00		\$ 0.00
	Accounting & auditing	\$ 0.00		\$ 0.00
	Other (specify)	\$ 0.00		\$ 0.00
	Equipment rental	\$ 0.00		\$ 0.00

\$ 59,540.30

\$ 0.00

\$ 59,540.36

Name of local government: Troy Park District

Budget for Fiscal Year: 2025-2026

Fund Name: Troy Park District

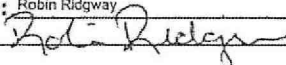
Fund #: 7398

GENERAL INFORMATION REQUIRED

BOARD:

	NAME	DATE TERM EXPIRES
Chairman	Jamie Campbell	04/30/2028
Vice-Chairman		
Board member	Jordan Graves	04/30/2028
Board member	Kyla Grose	04/30/2026
Board member	Sarah Roadman	04/30/2026
Board member		
Board member		
Secretary		
Treasurer	Robin Ridgway	04/30/2027

Prepared by (Print Name): Robin Ridgway

Prepared by (Signature): 

Title: Treasurer

Date: 8/17/2025

District Mailing Address: PO Box 1139

City/State/Zip code: Troy, MT 59935

District Phone #: 406-334-0325

Email address of District: troyparkdistrictap@gmail.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

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Noel Duram, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

August 12, 2025

Dear Troy Park District,

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 \$6,882,950, making the value per mill \$6,882.95 (1/1000 of the total value). Based on this, your district is allocated **3.62** mills, which results in a total of **\$24,916** 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

2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Lincoln County

TROY PARK

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

1. 2025 Total Market Value ¹	\$	784,714,378
2. 2025 Total Taxable Value ²	\$	6,882,950
3. 2025 Taxable Value of Newly Taxable Property	\$	295,960
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	6,882,950
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

Total Incremental Value \$ -

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.

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA
Aggregate of all Funds/or 7398 Fund

FYE June 30, 2026

Entity Name: Troy Park District

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 \$ 23,359	\$ 23,359
(2)	Add: Current year inflation adjustment @ 2.11%		\$ 493
(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		\$ 23,852
= (1) + (2) + (3)			
	<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 6,882,950	\$ 6,882,950
(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)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 6,882,950
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (295,960)	\$ (295,960)
(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		\$ 6,586,990
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		3.62
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 24,916
= (7) x (11)			
	<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
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		3.62
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 24,916
= (7) x (14)			
	<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.)	3.62	3.62
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 24,916
= (7) x (16)			
	<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed		\$ 23,845
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,071
(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		\$ 24,916
= (18) + (19) + (20)			
(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
= (14) - (16)			

08/12/25
11:19:16

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

Page: 1 of 1
Report ID: L160

Funds 7398-7398

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7398 TROY PARK DISTRICT						
101000 Cash - Operating	39,329.90	3,294.55	0.00	8,000.00	0.10	34,624.35
Totals	39,329.90	3,294.55	0.00	8,000.00	0.10	34,624.35

*** 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.

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:

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

Brent Teske, Chair

ATTEST:

Corrina Brown, Clerk of the Board