

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 25, 2025

Subject: Confirmation of FY2025/26 Budget Approval

To: Upper Yaak Fire Service Area 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 Upper Yaak Fire Service Area. 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,

A handwritten signature in cursive script that reads "Corrina Brown".

Name of local government: UYFSA- Upper Yaak Fire Service Area

Budget for Fiscal Year: 7-1-2025 thru 6-30-26

Fund Name: Upper Yaak

Fund #: 7272-7272

CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES

	AMOUNT
<u>1</u> Cash Balance in County fund as of June 30th	\$ 77,185.78
<u>2</u> Cash Balance all accounts held outside the County as of June 30th	\$ 0.00
<u>3</u> Monies not yet deposited for all accounts	\$ 0.00
<u>4</u> Outstanding warrants (checks) as of June 30th	(\$ 271.55)
<u>5</u> Cash Available as of July 1st (5 = (1 + 2 + 3) - 4)	\$ 76,914.23

Revenues	AMOUNT
<u>6</u> Tax Revenue	\$ 19,800.00
<u>7</u> NON-TAX REVENUES & OTHER FINANCING SOURCES	\$ 985.00
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)	
Davis Fire Support	\$ 6,930.00
Proceeds from long term debt	\$ 0.00
Proceeds from sale of capital assets	\$ 0.00
<u>8</u> TOTAL TAX/NON-TAX REVENUES & OTHER FINANCING SOURCES:	\$ 0.00
<u>9</u> Total Resources (Total Resources <u>MUST</u> equal Total Requirements from page 2, 11) (9 = 5 + 8 -)	\$ 27,715.00

Name of local government: UYFSA
 Budget for Fiscal Year: 2025-2026
 Fund Name: Uppm Yaak Fire Service Area
 Fund #: _____

APPROPRIATIONS AND CASH RESERVE

10	Expenditures	AMOUNT	Expenditures	AMOUNT
	Personal Services (100)		Fixed Charges (500)	
	Salaries/Wages	\$ 0.00	Insurance on trucks, buildings, etc.	\$ 7,700.00
	Workers compensation	\$ 2,000.00	Bank/Investment charges	\$ 0.00
	Employer contributions	\$ 0.00	Cooperative contracts/agreements	\$ 0.00
	Other (specify)	\$ 350.00	Clothing allowance	\$ 0.00
	Supplies (200)		Election costs	\$ 0.00
	Office supplies	\$ 700.00	Other (specify)	\$ 0.00
	Equipment (non-capital)	\$ 0.00	Debt Service (600)	
	Operating supplies	\$ 0.00	Principal payments	\$ 0.00
	Chemicals	\$ 0.00	Interest payments	\$ 0.00
	Gas & oil-vehicles	\$ 200.00	Other (specify)	\$ 0.00
	Vehicles (repair & maintenance)	\$ 2,750.00	Grants, Contributions and Indemnities (700)	
	Equipment (non-capital)	\$ 0.00	Donations	\$ 0.00
	Other (specify)	\$ 250.00	Other (specify)	\$ 0.00
	Building supplies (repair & maintenance)	\$ 850.00	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	\$ 900.00	Losses (bad debt) Enterprise funds only	\$ 0.00
	Electricity and/or natural gas	\$ 4,300.00	Capital Outlay (900)	
	Repair & Maintenance	\$ 0.00	(expenditures budgeted to capital outlay MUST meet the local government's capitalization policy.)	
	Building	\$ 2,700.00	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)	\$ 0.00
	Newspaper publications	\$ 0.00		\$ 0.00
	Subscriptions	\$ 50.00		\$ 0.00
	Membership fees	\$ 300.00		\$ 0.00
	Training	\$ 0.00	Miscellaneous (specify)	\$ 0.00
	Tuition/registration costs	\$ 250.00		\$ 0.00
	Travel reimbursements	\$ 1,955.00		\$ 0.00
	Other (specify)	\$ 1,200.00		\$ 0.00
	Professional services	\$ 110.00		
	Legal	\$ 0.00		
	Accounting & auditing	\$ 150.00		
	Other (specify)	\$ 1,000.00		
	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.)			\$ 0.00
	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 <i>MUST</i> equal Total Resources from page 1, 2)			\$ 27,715.00
12	(12 = 10 + 11)			

Name of local government: UYFSA
 Budget for Fiscal Year: 2025-2026
 Fund Name: Upper Yaak Fire Service Area
 Fund #: 7272-7272

GENERAL INFORMATION REQUIRED

BOARD:

	NAME	DATE TERM EXPIRES
Chairman	George Lacy	4-30-27
Vice-Chairman		
Board member	Sharon Sullivan -Secretary 485 Upper Ford Road - Troy	4-30-26
Board member	John Huber	4-30-26
Board member	Gary Lynch	4-30-28
Board member	Bill Vandervorden	4-30-27
Board member		
Secretary	Sharon Sullivan 406-295.5985	
Treasurer	John Huber 360-701.2599 - Cell)	

Prepared by (Print Name): John Huber
 Prepared by (Signature): [Signature]
 Title: Treasurer
 Date: 9-24-2025
 District Mailing Address: 495 Upper Ford Cutoff Road (Secretary)(Home Address)
 City/State/Zip code: 59935
 District Phone #: 360.701.2599 Cell Phone - Treasurer ... Sharon Sullivan Secretary 406-295-5985
 Email address of District: agSullivan@yaakmontana.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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DISTRICT NO. 1, LIBBY

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DISTRICT NO. 2, TROY

NOEL DURAM, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

September 11, 2025

Subject: Completion of Fiscal Year 2025/26 Budget Assessment

Dear Service Provider,

Your budge assessment for fiscal year 2025/26 has been completed and the total budget is enclosed for your review. For your convenience, a copy of the fund cash balance held by the county as of June 30, 2025, is also attached.

Budget submission forms can be found on the Finance page of the county website at <https://lincolncountymt.us/finance-department/>. A hard copy is also included with this letter should you prefer to submit your forms in writing. Please ensure all handwritten information legible.

To finalize the countywide budget, please return your completed budget forms as soon as possible.

If you have any questions of need further clarification, feel free to contact me.

Sincerely,



Corrina Brown

Clerk & Recorder

lcclerk@libby.org

(406) 283-2306

09/11/25
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LINCOLN COUNTY
Recap by Classification 2025

Page: 1 of 1
Report ID: A100

Class List:
999001,999055,999070,999071,999072,999073,999074,999075,999080,999081,999082,999
083,999084,999090,999091,999092,999093,999510,999511,
Class Code Description Quantity Market Value Taxable Dollar Amount Tax Amount Total Amount

Class Code	Description	Quantity	Market Value	Taxable	Dollar Amount	Tax Amount	Total Amount
99-9001	TROY TV	633.00	0	0	15,825.00	0.00	0.00
99-9055	EM-KAYAN WATER DISTRICT	81.00	0	0	12,838.50	0.00	0.00
99-9070	TREGO FORTINE STRYKER FIRE CL1	827.00	0	0	82,700.00	0.00	0.00
99-9071	TREGO FORTINE STRYKER FIRE CL2	20.00	0	0	3,040.00	0.00	0.00
99-9072	TREGO FORTINE STRYKER FIRE CL3	7.00	0	0	1,568.00	0.00	0.00
99-9075	TREGO FORTINE STRYKER FIRE MOB	93.00	0	0	9,300.00	0.00	0.00
99-9080	EUREKA FIRE SERVICE AREA CL1	2,548.00	0	0	165,555.00	0.00	0.00
99-9081	EUREKA FIRE SERVICE AREA CL2	99.00	0	0	12,969.00	0.00	0.00
99-9082	EUREKA FIRE SERVICE AREA CL3	25.00	0	0	4,314.00	0.00	0.00
99-9083	EUREKA FIRE SERVICE AREA CL4	11.00	0	0	3,828.00	0.00	0.00
99-9084	EUREKA FIRE SERVICE AREA MOB	200.00	0	0	13,065.00	0.00	0.00
99-9090	FISHER RIVER VALLEY FSA CL1	352.00	0	0	70,400.00	0.00	0.00
99-9091	FISHER RIVER VALLEY FSA CL2	7.00	0	0	2,380.00	0.00	0.00
99-9092	FISHER RIVER VALLEY FSA CL3	1.00	0	0	410.00	0.00	0.00
99-9093	FISHER RIVER VALLEY FSA MOB	11.00	0	0	1,540.00	0.00	0.00
99-9510	UPPER YAAK FIRE SERVICE	324.00	0	0	19,440.00	0.00	0.00
99-9511	UPPER YAAK FIRE SERVICE MOB	6.00	0	0	360.00	0.00	0.00
Total for Class 99		5,245.00	0	0	419,532.50	0.00	0.00
Grand Total		5,245.00	0	0	419,532.50	0.00	0.00

** Note Grand Totals for quantity and taxable include Specials

09/11/25
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LINCOLN COUNTY
Cash Report by Fund/Account
For the Accounting Period: 6/25

Page: 1 of 1
Report ID: L160

Fund=7272,7275,7277,7278,7279,7300

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7272 UPPER YAAK FIRE SERVICE						
101000 Cash - Operating	75,954.87	1,495.93	0.00	265.02	0.00	77,185.78
7275 FISHER RIVER VALLEY FIRE SERVICE AREA						
101000 Cash - Operating	101,286.46	36,325.74	0.00	5,608.51	0.00	132,003.69
7277 EM KAYAN WATER & SEWER-1						
101000 Cash - Operating	8,195.46	479.16	0.00	0.00	0.00	8,674.62
7278 TREGO,FORTINE,STRYKER F.D						
101000 Cash - Operating	57,235.02	13,658.03	0.00	0.00	0.00	70,893.05
7279 EUREKA FIRE SERVICE AREA						
101000 Cash - Operating	50,447.19	28,876.86	0.00	45,000.00	0.00	34,324.05
7300 TROY T.V.						
101000 Cash - Operating	13,814.96	2,276.94	0.00	30,750.89	0.00	-14,658.99
Totals	306,933.96	83,112.66	0.00	81,624.42	0.00	308,422.20

*** 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.