



LINCOLN COUNTY BOARD OF COMMISSIONERS

BRENT TESKE, Commissioner
District 1, Libby

JIM HAMMONS, Commissioner
District 2, Troy

NOEL DURAM, Commissioner
District 3, Eureka

September 1, 2026

Subject: Confirmation of FY2026/27 Budget Approval

Dear Bull Lake Rural Fire District:

I am pleased to inform you that the Lincoln County Board of Commissioners has received your fiscal year 2026/27 budget. The finalized budget numbers have been submitted to the Montana Department of Revenue and 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,

Matthew A. Williams, MPA

Lincoln County Administrator
Interim Election Administrator
Office Phone: (406) 283-2319
Mobile Phone: (406) 291-2749
Email: mwilliams@libby.org

FUND #7276

28.78 MILLS 28.78 x \$2,739.08 per mill
(lowered mill amount but raised rate per mill)
BUDGET FOR FISCAL YEAR

BULL LAKE RURAL FIRE DISTRICT

FISCAL YEAR: 2025-2026 2026-2027 2026-2027

ESTIMATED EXPENDITURES:	FINAL	PROPOSED	FINAL
UTILITIES, PHONE, POWER, PROPANE	\$12,000.00	\$12,000.00	\$12,000.00
INSURANCE	\$35,000.00	\$45,000.00	\$45,000.00
LICENSE, DUES	\$450.00	\$450.00	\$450.00
POSTAGE, OFFICE EXPENSE	\$500.00	\$600.00	\$600.00
TRAINING EXPENSES - PERSONNEL	\$1,500.00	\$2,000.00	\$2,000.00
MAINTENANCE & REPAIR (APPARATUS)	\$20,000.00	\$20,000.00	\$20,000.00
MAINTENANCE & REPAIR (EQUIPMENT)	\$3,500.00	\$5,500.00	\$5,500.00
MAINTENANCE & REPAIR (BLDGS)	\$600.00	\$1,000.00	\$1,000.00
EQUIP & SUPPLIES – APPARATUS/PPE	\$18,000.00	\$18,000.00	\$18,000.00
FUEL – ALL APPARATUS	\$12,000.00	\$14,000.00	\$14,000.00
ELECTION EXPENSE	\$0.00	\$0.00	\$0.00
ACCOUNTING, BUSINESS SERVICES	\$3,500.00	\$3,600.00	\$3,600.00
PROMOTIONS, FUND RAISING	\$1,400.00	\$1,400.00	\$1,400.00
BUILDING FUND - RESERVES	\$94,081.00	\$5,000.00	\$5,000.00
CONFERENCE & SEMINAR EXPENSE	\$500.00	\$500.00	\$500.00
TAXES – IRS; MT			
DEBT SERVICE EXPENSE		\$110,000.00	\$110,000.00
PAYROLL	\$42,000.00	\$95,000.00	\$95,000.00
TOTAL	\$245,031.00	\$334,050.00	\$334,050.00

LESS:

CASH ON HAND	\$50,155.00	\$97,999.00	\$97,999.00
ANTICIPATED REVENUE: DONATIONS, Wildland Fire	\$120,000.00	\$136,301.00	\$136,301.00
Sub - TOTAL	\$170,155.00	\$234,300.00	\$234,300.00
PROPERTY TAX - ESTIMATED	\$74,876.00	\$78,831.00	\$78,831.00
TOTAL	\$245,031.00	\$313,131.00	\$313,131.00

MILLS REQUIRED TO FUND BALANCE: 47.13



**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;

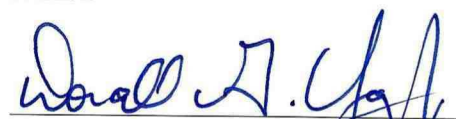
NOW, THEREFORE, BE IT RESOLVED that the BLRFD Board of Trustees adopts the provisions of MCA 15-10-420 as the method for resetting voted fixed mills beginning in FY2026.

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



Vice President, BLRFD, Steve Munyan

Attest:



Treasurer, BLRFD, Don Young, Jr.



LINCOLN COUNTY BOARD OF COMMISSIONERS

BRENT TESKE, Commissioner
District 1, Libby

JIM HAMMONS, Commissioner
District 2, Troy

NOEL DURAM, Commissioner
District 3, Eureka

August 12, 2026

Dear Bull Lake Rural Fire District:

Your district/area valuations for fiscal year 2026/2027 have been completed and are enclosed. Your budget is allowed 28.78 at a value of \$2,739.08 for a total of \$78,831.

I encourage you to check my work to ensure that 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, 2026.

Your mill rate is lower than last year while your authorized amount is higher. Two changes account for this. The 2026 reappraisal increased taxable values countywide, so fewer mills are required to raise the same revenue. And under House Bill 231 and Senate Bill 542, your district's voter-approved levy was converted from a fixed number of mills to the formula in MCA §15-10-420 effective fiscal year 2026 by Lincoln County Resolution 2025-28 and by your own board's resolution. Your voted mills are included in the figures above and are no longer levied separately. Neither change reduces your district's funding.

Budget forms can be accessed via the *Finance* page on our county website at www.lincolncounty.us.

Please return your district budget to me no later than August 28, 2026 so I can finalize the budget with the Lincoln County Board of Commissioners.

I look forward to working with you to ensure a financially sound District and County.

Sincerely,

Matthew A. Williams, MPA

Lincoln County Administrator
Interim Election Administrator
Office Phone: (406) 283-2319
Mobile Phone: (406) 291-2749
Email: mwilliams@libby.org

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA · Fiscal Year Ending June 30, 2027

Bull Lake Rural Fire District

FISCAL YEAR 2026 / 2027 AUTHORIZED LEVY		
MILLS	VALUE PER MILL	TOTAL AMOUNT
28.78	\$2,739.08	\$78,831

Line	Description	Entered value	Calculated
PRIOR YEAR REVENUE			
1	Ad valorem tax revenue actually assessed in the prior year	\$74,876	\$74,876
2	Add: inflation adjustment @ 2.97%		\$2,224
3	Less: prior year revenue assessed on Class 1 & 2 property	—	—
4	Adjusted ad valorem tax revenue		\$77,100
TAXABLE VALUE			
5	Total taxable value	\$2,739,083	2,739.083
6	Less: total incremental value of all TIF districts	—	—
7	TAXABLE VALUE PER MILL		2,739.083
NEWLY TAXABLE PROPERTY			
8	Large taxpayer reserve account — eligible entity?	No	No
9	Less: Class 4 newly taxable × 75%	(\$78,422)	(58.817)
10	Less: all other newly taxable × 40%	(\$2,680)	(1.072)
11	Less: abated newly taxable	—	—
12	Total newly taxable per mill		(59.889)
13	Less: net and gross proceeds (Class 1 & 2)	—	—
14	Adjusted taxable value per mill		2,679.195
CURRENT YEAR CALCULATED LEVY			
15	Calculated mill levy		28.78
16	Calculated ad valorem tax revenue		\$78,823
CURRENT YEAR AUTHORIZED LEVY			
17	Carry forward mills from prior year	0.00	0.00
18	TOTAL AUTHORIZED MILL LEVY		28.78
19	TOTAL AUTHORIZED AD VALOREM REVENUE		\$78,831
CURRENT YEAR ACTUALLY LEVIED			
20	Mills actually levied	28.78	28.78
21	Ad valorem tax revenue actually assessed		\$78,831
RECAPITULATION			
22	Revenue assessed on existing property		\$77,107
23	Revenue assessed on newly taxable property		\$1,724
24	Revenue assessed on Class 1 & 2 property		—
25	Total revenue actually assessed		\$78,831
26	Large taxpayer reserve amount		—
27	Carry forward mills available in a subsequent year		0.00

Mill rates are lower than the prior year because the 2026 reappraisal increased taxable values countywide. The authorized dollar amount has increased.

Taxable values are taken from Montana Department of Revenue Form AB-72T, Certified Taxable Valuation Information, dated July 31, 2026. Prior year figures are taken from your completed FY2025-26 form.

08/10/26
12:54:06

LINCOLN COUNTY
Cash Report by Fund/Account
For the Accounting Period: 6/26

Page: 1 of 1
Report ID: L160

Funds 7276-7276

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7276 BULL LAKE FIRE DISTRICT						
101000 Cash - Operating	83,085.57	8,097.10	0.00	0.00	0.00	91,182.67
Totals	83,085.57	8,097.10	0.00	0.00	0.00	91,182.67

*** 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.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Lincoln County
BULL LAKE RURAL FIRE

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 186,816,279
2. 2026 Total Taxable Value ²	\$ 2,739,083
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 81,103
3A. Class 4 Newly Taxable.....	\$ 78,422
3B. All Other Classes Newly Taxable.....	\$ 2,680
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 2,739,083
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Rachelle Adamson

Date 7/31/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.