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 Eureka Cemetery 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

Name of local government: EUREKA CEMETERY DISTRICT
Budget for Fiscal Year: 2026/2027
Fund Name: EUREKA CEMETERY DISTRICT
Fund #: 7280

CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES

		AMOUNT
1	**Cash Balance in County fund as of June 30th**	$ 88,774.61
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)*	$ 88,774.61 -

	Revenues	AMOUNT
6	**Tax Revenue**	$ 68,011.00
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:**	$ 68,011.00
9	**Total Resources** (Total Resources *MUST* equal Total Requirements from page 2, 11) *(9 = 5 + 8 _)*	$ 156,785.61 -

Name of local government: EUREKA CEMETERY DISTRICT
Budget for Fiscal Year: 2026/2027
Fund Name: EUREKA CEMETERY DISTRICT
Fund #: 7280

APPROPRIATIONS AND CASH RESERVE

10

Expenditures	AMOUNT
Personal Services (100)	
Salaries/Wages	$ 39,000.00
Workers compensation	$ 450.00
Employer contributions	$ 3,900.00
Other (specify)	$ 0.00
Supplies (200)	
Office supplies	$ 2,650.00
Equipment (non-capital)	$ 0.00
Operating supplies	$ 7,385.61
Chemicals	$ 500.00
Gas & oil-vehicles	$ 1,500.00
Vehicles (repair & maintenance)	$ 1,000.00
Equipment (non-capital)	$ 3,250.00
Other (specify)	$ 11,750.00
Building supplies (repair & maintenance)	$ 5,700.00
Other (specify)	$ 0.00
Purchased Services (300)	
Utilities	$ 2,950.00
Telephone & communication	$ 1,200.00
Electricity and/or natural gas	$ 1,300.00
Repair & Maintenance	$ 9,500.00
Building	
Vehicles	$ 0.00
Office equipment	$ 0.00
Publicity, subscriptions, dues	$ 0.00
Newspaper publications	$ 500.00
Subscriptions	$ 0.00
Membership fees	$ 0.00
Training	$ 0.00
Tuition/registration costs	$ 0.00
Travel reimbursements	$ 500.00
Other (specify)	$ 0.00
Professional services	$ 0.00
Legal	$ 0.00
Accounting & auditing	$ 2,000.00
Other (specify)	$ 14,750.00
Equipment rental	$ 2,500.00

Expenditures	AMOUNT
Fixed Charges (500)	
Insurance on trucks, buildings, etc.	$ 6,000.00
Bank/Investment charges	$ 0.00
Cooperative contracts/agreements	$ 0.00
Clothing allowance	$ 0.00
Election costs	$ 0.00
Other (specify)	$ 0.00
Debt Service (600)	
Principal payments	$ 0.00
Interest payments	$ 0.00
Other (specify)	$ 0.00
Grants, Contributions and Indemnities (700)	
Donations	$ 0.00
Other (specify)	$ 0.00
Other (800)	
Transfers to other funds (*do not use* to budget cash transfers between bank accounts)	$ 0.00
Depreciation	$ 0.00
Losses (bad debt) Enterprise funds only	$ 0.00
Capital Outlay (900) *(expenditures budgeted to capital outlay MUST meet the local government's capitalization policy.)*	
Land	$ 0.00
Building	$ 0.00
Improvement other than building	$ 0.00
Machinery & equipment (list below)	$ 0.00
Lawnmower	$ 15,000.00
Kabota accessories	$ 9,000.00
4X4 w/blade & attachments	$ 12,000.00
Miscellaneous (specify)	$ 0.00
Mapping with grave locator	$ 2,500.00
	$ 0.00
	$ 0.00

TOTAL APPROPRIATIONS (EXPENDITURES): $ 156,785.61
(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.)
-

11 **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.
(= a reserve to meet expenditures made from the fund during the months of July to November of the next fiscal year)

12 **Total Requirements** (Total Requirements *MUST* equal Total Resources from page 1, 9) — $ 156,785.61
(12 = 10 + 11)

Name of local government: EUREKA CEMETERY DISTRICT
Budget for Fiscal Year: 2026/2027
Fund Name: EUREKA CEMETERY DISTRICT
Fund #: 7280

GENERAL INFORMATION REQUIRED

BOARD:

	NAME	DATE TERM EXPIRES
Chairman	PAMELA PLUID	
Vice-Chairman	JANICE NEUMAN	
Board member	WENDY EATON	
Board member	LEIGH ERICKSON	
Board member	TERESA TORRES	
Board member		
Board member		
Secretary		
Treasurer		

Prepared by (Print Name): WENDY EATON /s/Wendy Eaton
Prepared by (Signature):
Title: BOARD MEMBER/SECRETARY
Date: 8/27/2026
District Mailing Address: PO BOX 1354
City/State/Zip code: EUREKA, MT 59917
District Phone #: 406-297-1354
Email address of District: weaton74@yahoo.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 BOARD OF COMMISSIONERS

BRENT TESKE, Commissioner
District 1, Libby

JIM HAMMONS, Commissioner
District 2, Troy

NOEL DURAM, Commissioner
District 3, Eureka

August 13, 2026

Dear Eureka Cemetery District:

Your district/area valuations for fiscal year 2026/2027 have been completed and are enclosed. Your budget is allowed 2.31 mills at a value of $29,442.14 for a total of $68,011.

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 as well as a worksheet showing the calculations for the above values.

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

LINCOLN COUNTY, MONTANA

Determination of Tax Revenue and Mill Levy Limitations

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

Eureka Cemetery District

FISCAL YEAR 2026 / 2027 AUTHORIZED LEVY		
MILLS	VALUE PER MILL	TOTAL AMOUNT
2.31	**$29,442.14**	**$68,011**

Line	Description	Entered value	Calculated
	PRIOR YEAR REVENUE		
1	Ad valorem tax revenue actually assessed in the prior year	$64,765	$64,765
2	Add: inflation adjustment @ 2.97%		$1,924
3	Less: prior year revenue assessed on Class 1 & 2 property	—	—
4	Adjusted ad valorem tax revenue		$66,689
	TAXABLE VALUE		
5	Total taxable value	$30,040,491	30,040.491
6	Less: total incremental value of all TIF districts	($598,349)	(598.349)
7	**TAXABLE VALUE PER MILL**		**29,442.142**
	NEWLY TAXABLE PROPERTY		
8	Large taxpayer reserve account — eligible entity?	No	No
9	Less: Class 4 newly taxable × 75%	($786,372)	(589.779)
10	Less: all other newly taxable × 40%	($81,620)	(32.648)
11	Less: abated newly taxable	—	—
12	Total newly taxable per mill		(622.427)
13	Less: net and gross proceeds (Class 1 & 2)	—	—
14	Adjusted taxable value per mill		28,819.715
	CURRENT YEAR CALCULATED LEVY		
15	Calculated mill levy		2.31
16	Calculated ad valorem tax revenue		$68,129
	CURRENT YEAR AUTHORIZED LEVY		
17	Carry forward mills from prior year	0.00	0.00
18	**TOTAL AUTHORIZED MILL LEVY**		**2.31**
19	**TOTAL AUTHORIZED AD VALOREM REVENUE**		**$68,011**
	CURRENT YEAR ACTUALLY LEVIED		
20	Mills actually levied	2.31	2.31
21	Ad valorem tax revenue actually assessed		$68,011
	RECAPITULATION		
22	Revenue assessed on existing property		$66,573
23	Revenue assessed on newly taxable property		$1,438
24	Revenue assessed on Class 1 & 2 property		—
25	Total revenue actually assessed		$68,011
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.

Prepared by: Matthew A. Williams, MPA — Lincoln County Administrator · 512 California Ave., Libby MT 59923 · (406) 283-2319

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

Funds 7280-7280

Fund/Account		Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7280 EUREKA CEMETERY							
101000 Cash - Operating		83,830.53	12,188.69	0.31	7,243.54	1.38	88,774.61
	Totals	83,830.53	12,188.69	0.31	7,243.54	1.38	88,774.61

*** 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.

MONTANA
Form AB-72T
Rev. 6-26

MONTANA DEPARTMENT OF REVENUE

2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Lincoln County

EUREKA CEMETERY DISTRICT

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

1.	2026 Total Market Value[1]	$ 2,182,364,725
2.	2026 Total Taxable Value[2]	$ 30,040,491
3.	2026 Taxable Value of Newly Taxable Property	$ 867,992
3A.	Class 4 Newly Taxable	$ 786,372
3B.	All Other Classes Newly Taxable	$ 81,620
3C.	Abated Property Newly Taxable	$ -
4.	2026 Taxable Value less Incremental Taxable Value[3]	$ 29,442,142
5.	2026 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$ -

6. TIF Districts

Tax Increment District Name	Current Taxable Value[2]	Base Taxable Value	Incremental Value
Riverside	$946,277	$347,928	$598,349

Total Incremental Value $ 598,349

Preparer Rachelle Adamson

Date 7/31/2026

[1]Market value does not include class 1 and class 2 value
[2]Taxable value is calculated after abatements have been applied
[3]This value is the taxable value less total incremental value of all tax increment financing districts
[4]The taxable value of class 1 and class 2 is included in the taxable value totals

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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 departmentby 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.