LINCOLN COUNTY BOARD OF COMMISSIONERS

BRENT TESKE, Commissioner
District 1, Libby

JIM HAMMONS, Commissioner
District 2, Troy

NOEL DURAM, Commissioner
District 3, Eureka

September 2, 2026

Subject: Confirmation of FY2026/27 Budget Approval

Dear Eureka Dispatch 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

Eureka Area Dispatch District	
Budget	**2026-27**
	Approved
Cash on Hand:	
Bank Account	$50,000.00
Credit Union	$100,000.00
Total Cash on Hand	$150,000.00
Income:	
Donations	$0.00
Forest Service Dispatch	$1,200.00
Penalty & Interest	$1,000.00
State 911	$35,000.00
Interest	$1,000.00
County Taxes	$444,988.18
Total Income	$483,188.18
Total Available Funds	$633,188.18
Expenses:	
Accounting	$7,500.00
Advertising	$2,000.00
Auditor	$4,000.00
Bank fees/late fees	$100.00
Capital Expenditures	$20,804.18
Computer Software:	
CJN/Swift	$2,500.00
Interbel-IT Services	$1,100.00
LC Sheriff-Motorola	$0.00
Motorola Flex CAD/RMS	$4,834.00
Depreciation	$8,100.00
Dues & memberships	$500.00
E911:	
Generator:	
Propane	$1,500.00
Maintenance & Repairs-Lu	$5,000.00
Telephone	$15,000.00
Insurance:	
Employee Medical	$20,000.00
Liablility	$15,000.00
Workers Comp	$750.00
Legal/Pre-employment cks	$22,000.00
Maintenance/Repairs-Bldg	$1,000.00
Maintenance/Repairs-Equip	$2,000.00
Office Operations	$5,000.00
Payroll Expenses	$300,000.00
Postage	$500.00
Supplies	$25,000.00
Training:	
911 Registration	$4,500.00
Travel:	
Meals	$1,500.00
Mileage	$1,500.00
Lodging	$1,500.00
Utilities:	
Telephone	$10,000.00
Total Expenses	$483,188.18
Net Income	$0.00

RESOLUTION NO. 2025-01

RESOLUTION ESTABLISHING THE METHOD OF LEVYING VOTED MILLS PER HB231 AND SB542 PASSED IN THE 2025 MONTANA LEGISLATURE

WHEREAS, the Board of Directors of Eureka Area Dispatch District 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, Eureka Area Dispatch District has the following voter approved mill levies: 15 fixed voter-approved mill levies; and

NOW THERFORE BE IT RESOLVED, by this Board of Directors, that the 15 fixed voter-approved 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.

PASSED AND ADOPTED THIS 28th DAY OF August, 2025

BOARD OF DIRECTORS: EUREKA AREA DISPATCH DISTRICT

Donna A Smith

Debra A Hickman

ATTEST:

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 Eureka Dispatch:

Your district/area valuations for fiscal year 2026/2027 have been completed and are enclosed. Your budget is allowed 12.36 at a value of $36,002.28 for a total of $444,988.

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

LINCOLN COUNTY, MONTANA

Determination of Tax Revenue and Mill Levy Limitations

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

Eureka Dispatch

FISCAL YEAR 2026 / 2027 AUTHORIZED LEVY		
MILLS	VALUE PER MILL	TOTAL AMOUNT
12.36	**$36,002.28**	**$444,988**

Line	Description	Entered value	Calculated
	PRIOR YEAR REVENUE		
1	Ad valorem tax revenue actually assessed in the prior year	$422,918	$422,918
2	Add: inflation adjustment @ 2.97%		$12,561
3	Less: prior year revenue assessed on Class 1 & 2 property	—	—
4	Adjusted ad valorem tax revenue		$435,479
	TAXABLE VALUE		
5	Total taxable value	$36,600,626	36,600.626
6	Less: total incremental value of all TIF districts	($598,349)	(598.349)
7	**TAXABLE VALUE PER MILL**		**36,002.277**
	NEWLY TAXABLE PROPERTY		
8	Large taxpayer reserve account — eligible entity?	No	No
9	Less: Class 4 newly taxable × 75%	($962,838)	(722.129)
10	Less: all other newly taxable × 40%	($130,452)	(52.181)
11	Less: abated newly taxable	—	—
12	Total newly taxable per mill		(774.309)
13	Less: net and gross proceeds (Class 1 & 2)	—	—
14	Adjusted taxable value per mill		35,227.968
	CURRENT YEAR CALCULATED LEVY		
15	Calculated mill levy		12.36
16	Calculated ad valorem tax revenue		$445,051
	CURRENT YEAR AUTHORIZED LEVY		
17	Carry forward mills from prior year	0.00	0.00
18	**TOTAL AUTHORIZED MILL LEVY**		**12.36**
19	**TOTAL AUTHORIZED AD VALOREM REVENUE**		**$444,988**
	CURRENT YEAR ACTUALLY LEVIED		
20	Mills actually levied	12.36	12.36
21	Ad valorem tax revenue actually assessed		$444,988
	RECAPITULATION		
22	Revenue assessed on existing property		$435,418
23	Revenue assessed on newly taxable property		$9,570
24	Revenue assessed on Class 1 & 2 property		—
25	Total revenue actually assessed		$444,988
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

For the Accounting Period: 6/26

Funds 7397-7397

Fund/Account		Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7397 EUREKA AREA DISPATCH							
101000 Cash - Operating		73,644.52	86,797.09	1.64	5,690.00	9.75	154,743.50
	Totals	73,644.52	86,797.09	1.64	5,690.00	9.75	154,743.50

*** 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 DEPARTMENT OF REVENUE

MONTANA
Form AB-72T
Rev. 6-26

2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Lincoln County
EUREKA DISPATCH

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

1. 2026 Total Market Value[1]	$	2,688,467,130
2. 2026 Total Taxable Value[2]	$	36,600,626
3. 2026 Taxable Value of Newly Taxable Property	$	1,093,290
3A. Class 4 Newly Taxable	$	962,838
3B. All Other Classes Newly Taxable	$	130,452
3C. Abated Property Newly Taxable	$	-
4. 2026 Taxable Value less Incremental Taxable Value[3]	$	36,002,277
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

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.