LINCOLN COUNTY BOARD OF COMMISSIONERS

BRENT TESKE, Commissioner	JIM HAMMONS, Commissioner	NOEL DURAM, Commissioner
District 1, Libby	District 2, Troy	District 3, Eureka

September 1, 2026

Subject: Confirmation of FY2026/27 Budget Approval

Dear Lincoln County Conservation 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

Lincoln Conservation District Budget and PMML

Income	Prior year 25/26	Actual TD	2026-27 Budget
County Mil Levy	64,834	44764.05	$ 64,834.00
Permissive Medical Mil Levy	$ 9,072.00	7287.2	$ 8,964.00
Agricultural Analysis	0	0	$ -
Tree Sales	0	0	$ -
Workshop	0	0	
310 Funding-DNRC Admin Grant	$ 9,100.00	8900	$ 8,900.00
AIS Grant	$ 110,000.00	83709.46	$ 110,000.00
Glen Lake Dam Survey Grant CDG-23-3762	$ 10,890.00		
Misc. Revenue	$ 70.00	183.65	$ 70.00
Grave Creek Per-RPG-24-0814	$ 40,000.00	38558.2	$ -
Carry over	$ 141,452.17	$ 148,476.48	$ 148,476.48
Total Income	385418.17	331879.04	$ 341,244.48
Expense			
Wages ADMIN	$ 34,000.00	27124.07	$ 34,000.00
			$ -
Employer PERS	$ 3,000.00	2661.71	$ 3,000.00
Group Benefits	$ 300.00	200	$ 300.00
Permissive Medical Mil Levy	$ 9,072.00		$ 8,664.00
Employer Contributions Admin	$ 5,500.00	2344.84	$ 2,000.00
Lab Analysis	$ 180.00		
Office Supplies	$ 1,000.00	1011.97	$ 1,000.00
Operating Supplies	$ 4,000.00	2,044	$ 2,000.00
Repair and Maintenance	$ 500.00	48.75	$ 500.00
Supplies for Resale Trees			$ -
Postage	$ 300.00	116.16	$ 300.00
Telephone/Internet	$ 1,627.00	1323.67	$ 1,627.00
Advertising/Publicity	$ 500.00	182	$ 500.00
Dues	$ 5,000.00		$ 5,000.00
Grave Creek Per-RPG-24-0814	$ 40,000.00		
Subscriptions	$ 200.00	118	$ 200.00
professional expenses	$ 15,000.00	16609.95	$ 17,000.00
Accounting		1402	$ 2,000.00
Grant admin			
Lab Analysis	$ 7,000.00		$ -
Supervisor Travel	$ 3,000.00	434.7	$ 3,000.00
Supervisor Pay			$ -
Administator Travel	3500	1022	$ 3,500.00
Meeting	1000	661.97	$ 1,000.00
Workshops	600		$ 600.00
Envirothon	300	300	$ 300.00
Capital Improvement Plan	22575.17		
Training	3750	2132.4	$ 3,750.00
Fixed Charges	7000	4939	$ 7,000.00
Grants, Contributions, Donations	99311		$ 134,003.48
FWP/AIS Grant expenses			
Admin	12000	8370.46	$ 12,000.00
Wages	75000	48285.85	$ 75,000.00
Employer Contributions AIS	4500	6064.98	$ 4,500.00
Other exp.	3500		$ 3,500.00
Operating Supplies	10000	5801.11	$ 10,000.00
Training/Travel	5000	3261.05	$ 5,000.00
Glen Lake Dam Survey Grant CDG-23-3762	10890		
Total	$ 389,105.17	136460.36	341244.48
Total Checking 7.13.26		$ 72,940.22	
Total Savings 07.13.26		$ 75,536.26	
Total Carryover		$ 148,476.48	

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2027

Entity Name: Lincoln Conservation District

Step A: Input in Yellow Cells		Fiscal Year	*Line 1*: BASE Year = Total *Actual* Annual Employer Contribution for Group Benefits in BASE Year *Line #2*: BUDGET Year: Total Annual Employer Contribution For Group Benefits for *Eligible Workers Employed* on July 1st	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2016	$300.00	$25.00	1
(2)	Budgeting For	2027	$8,964.00	$747.00	1
(3)			Increase from BASE Year (Decreases will be reported as zero)	$722.00	0

Step B:		Fiscal Year	2027
		2027	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund		$46,996,019.00

Step C: Calculation of: (5) BASE Contribution (6) Increase in Employer Contribution from BASE Year	(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
	$300.00	$8,664.00

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2027	0.18	$46,996.02	$8,664.00

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 Lincoln Conservation District:

Your district/area valuations for fiscal year 2026/2027 have been completed and are enclosed. Your budget is allowed 1.10 mills at a value of $61,880.10 for a total of $68,068.

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

Lincoln Conservation District

FISCAL YEAR 2026 / 2027 AUTHORIZED LEVY		
MILLS	VALUE PER MILL	TOTAL AMOUNT
1.10	**$61,880.10**	**$68,068**

Line	Description	Entered value	Calculated
	PRIOR YEAR REVENUE		
1	Ad valorem tax revenue actually assessed in the prior year	$64,834	$64,834
2	Add: inflation adjustment @ 2.97%		$1,926
3	Less: prior year revenue assessed on Class 1 & 2 property	—	—
4	Adjusted ad valorem tax revenue		$66,760
	TAXABLE VALUE		
5	Total taxable value	$62,457,542	62,457.542
6	Less: total incremental value of all TIF districts	($577,445)	(577.445)
7	**TAXABLE VALUE PER MILL**		**61,880.097**
	NEWLY TAXABLE PROPERTY		
8	Large taxpayer reserve account — eligible entity?	No	No
9	Less: Class 4 newly taxable × 75%	($1,502,027)	(1,126.520)
10	Less: all other newly taxable × 40%	—	—
11	Less: abated newly taxable	—	—
12	Total newly taxable per mill		(1,126.520)
13	Less: net and gross proceeds (Class 1 & 2)	—	—
14	Adjusted taxable value per mill		60,753.577
	CURRENT YEAR CALCULATED LEVY		
15	Calculated mill levy		1.10
16	Calculated ad valorem tax revenue		$67,998
	CURRENT YEAR AUTHORIZED LEVY		
17	Carry forward mills from prior year	0.00	0.00
18	**TOTAL AUTHORIZED MILL LEVY**		**1.10**
19	**TOTAL AUTHORIZED AD VALOREM REVENUE**		**$68,068**
	CURRENT YEAR ACTUALLY LEVIED		
20	Mills actually levied	1.10	1.10
21	Ad valorem tax revenue actually assessed		$68,068
	RECAPITULATION		
22	Revenue assessed on existing property		$66,829
23	Revenue assessed on newly taxable property		$1,239
24	Revenue assessed on Class 1 & 2 property		—
25	Total revenue actually assessed		$68,068
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

Funds 7350-7350

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7350 LINCOLN CONSERVATION DISTRICT						
101000 Cash - Operating	12,650.04	7,647.40	0.00	12,650.04	0.00	7,647.40
Totals	12,650.04	7,647.40	0.00	12,650.04	0.00	7,647.40

*** 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

2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Lincoln County
SOIL

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

1. 2026 Total Market Value[1]	$	-
2. 2026 Total Taxable Value[2]	$	62,457,542
3. 2026 Taxable Value of Newly Taxable Property	$	1,502,027
3A. Class 4 Newly Taxable	$	1,502,027
3B. All Other Classes Newly Taxable	$	-
3C. Abated Property Newly Taxable	$	-
4. 2026 Taxable Value less Incremental Taxable Value[3]	$	61,880,097
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
Kootenai Business Park	$18,009	$157,299	$6,200
Kootenai Business Park	$215,483	$157,299	$74,182
Kootenai Business Park	$6,387	$157,299	$2,199

Total Incremental Value $ 577,445

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.