



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 Lincoln County 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

Name of local government: Lincoln County Rural Fire District #1
 Budget for Fiscal Year: 2026-2027
 Fund Name: Lincoln County Rural Fire District #1 and LCRFD Capital Improvement
 Fund #: 7250

2026-2027
 Budget

CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES

	AMOUNT
1 Cash Balance in County fund as of June 30th	\$ 639,248.79
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)	\$ 0.00 -

Revenues	AMOUNT
6 Tax Revenue	\$ 463,362.00
7 NON-TAX REVENUES & OTHER FINANCING SOURCES	0.00
Special Assessments	0.00
License & Permits	0.00
Intergovernmental	
Federal grants (specify below)	0.00
City of Libby Contract	\$ 51,340.00
	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	.00
8 TOTAL TAX/NON-TAX REVENUES & OTHER FINANCING SOURCES:	\$ 0.00

9 Total Resources (Total Resources <u>MUST</u> equal Total Requirements from page 2, 11) (9 = 5 + 8 -)	\$ 0.00 -
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Fund #: 7250

Name of local government: Lincoln County Rural Fire District #1
Budget for Fiscal Year: 2026-2027
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GENERAL INFORMATION REQUIRED

BOARD:

Chairman
Vice-Chairman
Board member
Board member
Board member
Board member
Board member
Secretary
Treasurer

NAME
Jay Dinning
John (Curt) Jones
Gary Wood
Joe McElmurry
Tom Erickson

DATE TERM EXPIRES
4/30/2027
4/30/2029
4/30/2028
4/30/2027
4/30/2029

Prepared by (Print Name): Steve Lauer
Prepared by (Signature): 
Title: Fire Chief
Date: 8/18/2026
District Mailing Address: PO Box 369
City/State/Zip code: Libby MT 59923
District Phone #: 406-293-9217
Email address of District: stevelauer@hotmail.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 Lincoln County Rural Fire District:

Your district/area valuations for fiscal year 2026/2027 have been completed and are enclosed. Your budget is allowed 37.89 mills at a value of \$12,229.13 for a total of \$463,362.

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

Determination of Tax Revenue and Mill Levy Limitations

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

Lincoln County Rural Fire District

FISCAL YEAR 2026 / 2027 AUTHORIZED LEVY		
MILLS	VALUE PER MILL	TOTAL AMOUNT
37.89	\$12,229.13	\$463,362

Line	Description	Entered value	Calculated
PRIOR YEAR REVENUE			
1	Ad valorem tax revenue actually assessed in the prior year	\$446,898	\$446,898
2	Add: inflation adjustment @ 2.97%		\$13,273
3	Less: prior year revenue assessed on Class 1 & 2 property	—	—
4	Adjusted ad valorem tax revenue		\$460,171
TAXABLE VALUE			
5	Total taxable value	\$12,231,332	12,231.332
6	Less: total incremental value of all TIF districts	(\$2,199)	(2.199)
7	TAXABLE VALUE PER MILL		12,229.133
NEWLY TAXABLE PROPERTY			
8	Large taxpayer reserve account — eligible entity?	No	No
9	Less: Class 4 newly taxable × 75%	(\$82,227)	(61.670)
10	Less: all other newly taxable × 40%	(\$55,019)	(22.008)
11	Less: abated newly taxable	—	—
12	Total newly taxable per mill		(83.678)
13	Less: net and gross proceeds (Class 1 & 2)	—	—
14	Adjusted taxable value per mill		12,145.455
CURRENT YEAR CALCULATED LEVY			
15	Calculated mill levy		37.89
16	Calculated ad valorem tax revenue		\$463,341
CURRENT YEAR AUTHORIZED LEVY			
17	Carry forward mills from prior year	0.00	0.00
18	TOTAL AUTHORIZED MILL LEVY		37.89
19	TOTAL AUTHORIZED AD VALOREM REVENUE		\$463,362
CURRENT YEAR ACTUALLY LEVIED			
20	Mills actually levied	37.89	37.89
21	Ad valorem tax revenue actually assessed		\$463,362
RECAPITULATION			
22	Revenue assessed on existing property		\$460,191
23	Revenue assessed on newly taxable property		\$3,171
24	Revenue assessed on Class 1 & 2 property		—
25	Total revenue actually assessed		\$463,362
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
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LINCOLN COUNTY
Cash Report by Fund/Account
For the Accounting Period: 6/26

Page: 1 of 1
Report ID: L160

Funds 7250-7250

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7250 LINCOLN CO. RURAL FIRE						
101000 Cash - Operating	627,121.90	37,636.15	0.00	25,509.26	0.00	639,248.79
Totals	627,121.90	37,636.15	0.00	25,509.26	0.00	639,248.79

*** 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

LINCOLN COUNTY 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	\$ 1,118,701,418
2. 2026 Total Taxable Value ²	\$ 12,231,332
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 137,246
3A. Class 4 Newly Taxable.....	\$ 82,227
3B. All Other Classes Newly Taxable.....	\$ 55,019
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 12,229,133
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
Kootenai Business Park	\$6,387	\$157,299	\$2,199
Total Incremental Value			\$ 2,199

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.