



# LINCOLN COUNTY MONTANA

322801 BOOK: PF PERM/FILES PAGE: 15684 Pages: 3  
STATE OF MONTANA LINCOLN COUNTY  
RECORDED: 09/02/2026 12:34 KOI: RESOLUTION  
CORRINA BROWN CLERK AND RECORDER  
FEE: \$0.00 BY: Jessica Jensen, Deputy  
FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

## RESOLUTION 2026-26

### LEVIES FOR LINCOLN COUNTY FOR FISCAL YEAR 2026-2027

**THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY, MONTANA FINDS:**

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

**WHEREAS**, Section 7-6-4030, MCA, provides that the governing body shall adopt the final budget by resolution. The resolution must:

- (a) Authorize appropriations to defray the expenses or liabilities for the fiscal year;
- (b) Establish legal spending limits at the level of detail in the resolution; and
- (c) Include any increase in property taxes, including an increase authorized under 15-10-420(1) and the amount by which property taxes will increase on homes valued at \$100,000, \$300,000 and \$600,000.

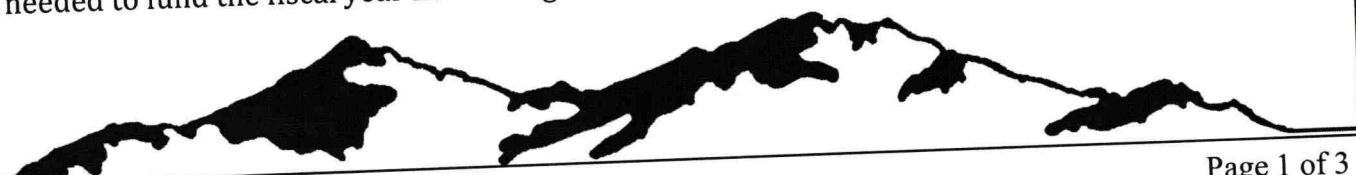
**WHEREAS**, Section 7-6-4020 requires that a preliminary annual operating budget must be prepared for the local government; and

**WHEREAS**, Section 7-6-4021 requires that the governing body shall cause a notice of public hearing on the preliminary or amended budget to be published, and

**WHEREAS**, Section 7-6-4024, provides that the governing body must hold a public hearing in accordance with the notice given pursuant to 7-6-4021; and

**WHEREAS**, The Board of County Commissioners held a public hearing on August 26, 2026, where residents of the County were allowed to express their concerns about the proposed budget; and

**WHEREAS**, The Board of County Commissioners has reviewed the proposed budget, received the estimated ending cash balances for all county funds, made changes to the budget as deemed necessary following the public hearing(s) and from input by elected officials and department heads, and computed the estimated taxes, fees and assessments needed to fund the fiscal year 2027 budget.





# LINCOLN COUNTY MONTANA

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Lincoln County that:

The final budget after any amendments to the preliminary budget and after considering any public comment is adopted.

This resolution:

- (a) Authorizes appropriations to defray the expenses or liabilities for the fiscal year.
- (b) Sets the legal spending limits at the county fund level. Fund level details are stated in the formal budget document and established in the County's accounting system.
- (c) Decreases property taxes due to the 15-10-420 calculation, permissive and/or voted levies of **\$24.59**, **\$73.78**, and **\$207.86**, respectively, for a home valued at **\$100,000**, **\$300,000**, and **\$600,000** is included in this fiscal year budget.

The effective date of this resolution is July 1, 2026, even if the resolution is adopted after that date.

## END OF RESOLUTION

Approved as to Form:

Marcia Boris, County Attorney

Date presented to the Board 9/2/2026 Approved ☒ Disapproved ( ) Amended ( )

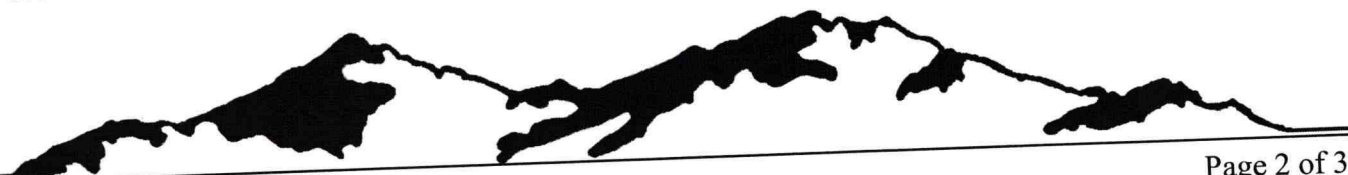
Adopted this 2nd day of September 2026.

LINCOLN COUNTY BOARD OF COMMISSIONERS

Brent Teske, Chair

ATTEST:

Corrina Brown, Clerk of the Board





ASSESSED  
TAXABLE VALUATION 2026 \$76,403  
LESS TAX INCREMENT DIST. VALUAT \$681  
1 MILL YIELDS \$75,722

FISCAL YEAR 2026-2027 TAX LEVY REQUIREMENT SCHEDULE

9/2/2026

| FUND NO. | FUND NAME              | APPROPRIATION    | REVENUE<br>TRANSFER OU | CASH<br>RESERVES | TOTAL<br>REQUIREMENT | CASH<br>AVAILABLE | ALLOCATED<br>COST | NON-TAX<br>REVENUES | REVENUE<br>TRANSFER IN | TOTAL NON-TAX<br>RESOURCES | PROPERTY TAX<br>REVENUES | TOTAL<br>RESOURCES | MILL<br>LEVY   | VOTED<br>MILLS HB 231 |
|----------|------------------------|------------------|------------------------|------------------|----------------------|-------------------|-------------------|---------------------|------------------------|----------------------------|--------------------------|--------------------|----------------|-----------------------|
| 1000     | GENERAL FUND           | \$5,829,681      |                        | \$400,000.00     | \$6,229,681.00       | \$685,153.00      | \$761,358.00      | \$1,905,188.00      |                        | \$674,784.00               | \$4,026,483.00           | \$2,203,198.00     | \$6,229,681.00 | 29.096                |
| 2140     | NOXIOUS WEEDS          | \$100,631        |                        |                  | \$100,631.00         | \$1,470.00        |                   |                     | \$26,321.00            | \$27,791.00                | \$72,840.00              | \$100,631.00       | 0.962          |                       |
| 2160     | FAIR                   | \$133,419        |                        |                  | \$133,419.00         | \$11,456.00       |                   | \$47,000.00         |                        | \$58,456.00                | \$74,963.00              | \$133,419.00       | 0.990          |                       |
| 2170     | AIRPORT                | \$123,793        |                        |                  | \$123,793.00         | \$343.00          |                   | \$12,544.00         |                        | \$12,887.00                | \$110,906.00             | \$123,793.00       | 1.465          |                       |
| 2180     | CLERK OF COURT         | \$410,443        |                        | \$100,000.00     | \$510,443.00         | \$131,959.00      |                   | \$10,000.00         | \$69,496.00            | \$211,455.00               | \$298,988.00             | \$510,443.00       | 3.948          |                       |
| 2210     | LIBBY PARK             | \$112,900        |                        |                  | \$112,900.00         | \$35,920.00       |                   | \$600.00            |                        | \$36,520.00                | \$76,380.00              | \$112,900.00       | 1.009          |                       |
| 2212     | TROY PARK              | \$15,000         |                        |                  | \$15,000.00          | \$8,642.00        |                   | \$5,000.00          |                        | \$13,642.00                | \$1,358.00               | \$15,000.00        | 0.018          |                       |
| 2213     | EUREKA PARK            | \$15,000         |                        |                  | \$15,000.00          | \$1,444.00        |                   |                     |                        | \$1,444.00                 | \$13,556.00              | \$15,000.00        | 0.179          |                       |
| 2220     | LIBRARY                | \$563,790        | \$35,000.00            | \$100,000.00     | \$698,790.00         | \$174,212.00      |                   | \$5,500.00          | \$83,525.00            | \$263,237.00               | \$435,553.00             | \$698,790.00       | 2.742          | 3.01                  |
| 2230     | AMBULANCE              | \$292,289        |                        |                  | \$292,288.52         |                   |                   |                     |                        | \$0.00                     | \$292,288.52             | \$292,288.52       | 0.000          | 3.86                  |
| 2250     | PLANNING               | \$338,541        |                        | \$50,000.00      | \$388,541.00         | \$61,099.00       |                   | \$174,414.00        | \$78,962.00            | \$314,475.00               | \$74,066.00              | \$388,541.00       | 0.978          |                       |
| 2272     | PUBLIC HEALTH          | \$127,533        |                        | \$0.00           | \$127,533.00         | \$0.00            |                   |                     | \$29,480.00            | \$29,480.00                | \$98,053.00              | \$127,533.00       | 1.295          |                       |
| 2280     | SENIOR CITIZENS        | \$162,803        |                        |                  | \$162,803.19         |                   |                   |                     |                        | \$0.00                     | \$162,803.19             | \$162,803.19       | 0.000          | 2.15                  |
| 2281     | SR. CITIZENS TRANSP.   | \$65,879         |                        |                  | \$65,878.50          |                   |                   |                     |                        | \$0.00                     | \$65,878.50              | \$65,878.50        | 0.000          | 0.87                  |
| 2290     | EXTENSION SERVICE      | \$25,500         |                        |                  | \$25,500.00          |                   |                   |                     |                        | \$0.00                     | \$25,500.00              | \$25,500.00        | 0.337          |                       |
| 2300     | PUBLIC SAFETY          | \$5,543,654      | \$217,994.00           | \$400,000.00     | \$6,161,648.00       | \$744,525.00      |                   | \$2,698,621.00      | \$760,936.00           | \$4,204,082.00             | \$1,957,566.00           | \$6,161,648.00     | 25.852         |                       |
| 2382     | SEARCH AND RESCUE      | \$65,879         |                        |                  | \$65,878.50          |                   |                   |                     |                        | \$0.00                     | \$65,878.50              | \$65,878.50        | 0.000          | 0.87                  |
|          |                        |                  |                        |                  | \$0.00               |                   |                   |                     |                        | \$0.00                     | \$0.00                   | \$0.00             | 0.000          |                       |
|          | TOTAL                  | \$13,926,733.71  | \$252,994.00           | \$1,050,000.00   | \$15,229,727.71      | \$1,856,223.00    | \$761,358.00      | \$4,858,867.00      | \$1,723,504.00         | \$9,199,952.00             | \$6,029,775.71           | \$15,229,727.71    | 68.870         | 10.76                 |
| 2260     | Disaster Emergency     | \$151,444.83     |                        |                  | \$151,444.83         |                   |                   |                     |                        |                            | \$151,444.83             | \$151,444.83       | 2.00           | -                     |
| 2372     | PERMISSIVE INSUR. LEVY | \$1,723,504.00   |                        |                  | \$1,723,504.00       |                   |                   |                     |                        |                            | \$1,723,504.00           | \$1,723,504.00     | 22.76          |                       |
| 2371     | SRS                    | \$77,320.16      |                        |                  | \$77,320.16          |                   |                   |                     |                        |                            | \$77,320.16              | \$77,320.16        | 1.02           |                       |
|          |                        |                  |                        |                  |                      |                   |                   |                     |                        |                            | \$0.00                   | \$0.00             |                |                       |
|          | GRAND TOTAL            | \$ 15,727,557.87 | \$ 252,994.00          | \$ 1,050,000.00  | \$ 17,030,551.87     | \$1,856,223.00    | \$ 761,358.00     | \$ 4,858,867.00     | \$1,723,504.00         | \$ 9,199,952.00            | \$ 7,830,599.87          | \$ 17,030,551.87   |                | 10.76                 |

Final Budget for FY 27

TOTAL COUNTY MILLS ALLOWED  
VOTED MILLS  
TOTAL PERMISSIVE INSURANCE LEVY ALLOWED  
TOTAL PERMISSIVE SRS  
TOTAL MILLS ALLOWABLE FOR FY 26-27  
TOTAL MILLS LEVIED

|        |
|--------|
| 68.87  |
| 10.76  |
| 22.76  |
| 1.75   |
| 104.14 |



STATE OF MONTANA S.S.  
County of Lincoln  
I hereby certify that the instrument to which this  
certificate is affixed is a true and correct copy of the  
original on file in my office. Witness my hand and seal  
of Lincoln County  
this 02 day of September 20 26  
CORRINA BROWN, Clerk & Recorder  
by Jessica Jensen Deputy  
\$ 0.00