

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2025

Entity Name: Lincoln Conservation District

| Step A: Input in Yellow Cells | | Fiscal Year | <u>Line 1</u> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year | 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 | 2026 | \$9,072.00 | \$756.00 | 1 |
| (3) | Increase from BASE Year (Decreases will be reported as zero) | | | \$731.00 | 0 |

| Step B: | | Fiscal Year | 2026 |
|---------|--|-----------------|-----------------------------|
| | | 2026 | Certified Taxable Valuation |
| (4) | Taxable Value less Incremental Taxable Value of General Fund | \$46,996,019.00 | |

| Step C: | | (5) BASE Contribution | (6) Increase in Employer Contribution from BASE Year |
|--|--|--------------------------|---|
| Calculation of: | | | |
| (5) BASE Contribution | | \$300.00 | \$8,772.00 |
| (6) Increase in Employer Contribution from BASE Year | | | |

| 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) | 2026 | 0.19 | \$46,996.02 | \$8,772.00 |