Stevens County 2026 State of Kansas
County

## CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned, officers of
**Stevens County**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| Allocation of Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 6,282,916 | 2,877,995 | 22.279 |
| Road & Bridge | 68-5,101 | 7 | 2,887,932 | 2,325,847 | 18.004 |
| Airport Maintenance | 3-307 | 8 | 329,594 | 36,504 | 0.283 |
| Building | 19-117 | 8 | 3,679,066 | 129,113 | 1.000 |
| Community Health | 65-204 | 9 | 608,450 | 197,196 | 1.526 |
| Fair Maintenance | 2-132 | 9 | 74,000 | 66,615 | 0.516 |
| Hospital Maintenance/Pioneer Manor | 19-4606 | 10 | 900,000 | 809,106 | 6.263 |
| Library Maintenance | 12-1220 | 10 | 346,252 | 322,782 | 2.499 |
| Library - Employee Benefits | 12-16,102 | 11 | 65,400 | 58,616 | 0.454 |
| Noxious Weed | 2-1318 | 11 | 214,855 | 181,097 | 1.402 |
| Services for the Elderly | 12-1680 | 12 | 207,795 | 193,669 | 1.499 |
| Home for the Aged - B&I | 10-113 | 12 | | | |
| Sheriff | 12-11a01 | 13 | 1,949,467 | 1,661,417 | 12.861 |
| Fire | 19-3610 | 13 | 331,291 | 299,216 | 2.316 |
| Emergency Services | 65-6113 | 14 | 502,652 | 317,303 | 2.456 |
| | | | | | |
| Special Alcoholic Liquor | | 15 | 137,428 | | |
| WeKanDo | | 15 | 7,062 | | |
| KFAA/SMART Addiction Act | | 16 | 38,464 | | |
| | | 16 | | | |
| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| Non-Budgeted Funds-C | | 19 | | | |
| Non-Budgeted Funds-D | | 20 | | | |
| **Totals** | | xxxxxx | 18,562,624 | 9,476,476 | 73.357 |
| Budget Hearing Notice | | 21 | | | |
| Budget Hearing Notice 2 | | | | | |
| Combined Rate and Budget Hearing | | 21 | | | |
| Combined Rate and Budget Hearing 2 | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

Hosp. Levels next P/M Resol
2.5 mil 16-05
1.5 mil

| County Clerk's Use Only |
|---|
| 129,187,393 |
| Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 62.495 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | YES → 73.398 |

Assisted by:
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
lisaa@lhd.com

Attest: Sept. 15, 2025

County Clerk

COUNTY CLERK SEAL STEVENS COUNTY, KANSAS

Governing Body

Stevens County 2026

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 2,091,757 | 157,114 | 2,414 | 28,858 | 12,703 | 338 |
| Road & Bridge | 2,061,447 | 154,836 | 2,378 | 28,440 | 12,517 | 335 |
| Airport Maintenance | | | | | | |
| Building | 100,344 | 7,537 | 116 | 1,384 | 609 | 16 |
| Community Health | 255,748 | 19,209 | 295 | 3,528 | 1,553 | 42 |
| Fair Maintenance | 64,917 | 4,876 | 75 | 896 | 394 | 11 |
| Hospital Maintenance/Pioneer Manor | 785,330 | 58,986 | 906 | 10,835 | 4,769 | 128 |
| Library Maintenance | 250,861 | 18,842 | 289 | 3,461 | 1,523 | 41 |
| Library - Employee Benefits | 60,157 | 4,518 | 69 | 830 | 365 | 10 |
| Noxious Weed | 159,700 | 11,995 | 184 | 2,203 | 970 | 26 |
| Services for the Elderly | 150,517 | 11,305 | 174 | 2,077 | 914 | 24 |
| Home for the Aged - B&I | | | | | | |
| Sheriff | 1,572,722 | 118,128 | 1,814 | 21,698 | 9,550 | 256 |
| Fire | 295,338 | 22,183 | 341 | 4,075 | 1,793 | 48 |
| Emergency Services | 219,590 | 16,493 | 253 | 3,030 | 1,333 | 36 |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| TOTAL | 8,068,428 | 606,022 | 9,308 | 111,315 | 48,993 | 1,311 |

County Treas Motor Vehicle Estimate 606,022

County Treas Recreational Vehicle Estimate 9,308

County Treas 16/20M Vehicle Estimate 111,315

County Treas Commercial Vehicle Tax Estimate 48,993

County Treas Watercraft Tax Estimate 1,311

Motor Vehicle Factor 0.07511

Recreational Vehicle Factor 0.00115

16/20M Vehicle Factor 0.01380

Commercial Vehicle Factor 0.00607

Watercraft Factor 0.00016

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Building | 500,000 | 700,000 | 500,000 | 19-120 |
| General | Equipment | 506,367 | 500,000 | 650,000 | 19-119 |
| General | Landfill Closure | 500,000 | 250,000 | 1,000,000 | 19-120 |
| Road and Bridge | Road Machinery & Equipment | 107,195 | - | - | 68-141g |
| Motor Vehicle Operating | General | 28,427 | - | - | 8-145 |
| Airport Operating | Airport Maintenance | 42,353 | 658 | - | 3-307 |
| Home for the Aged - B&I | General | 35,566 | - | - | 79-2958 |
| Emergency Services | Equipment | 92,674 | - | - | 12-110d |
| Fire | Equipment | 153,000 | - | - | 19-119 |
| Noxious Weed | Noxious Weed Equipment | 53,107 | - | - | 2-1318 |
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| | | | | | |
| | Total | 2,018,689 | 1,450,658 | 2,150,000 | |
| | Adjustments* | | 658 | - | |
| | Adjusted Totals | 2,018,689 | 1,450,000 | 2,150,000 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Stevens County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **0** | **0** | **0** | **0** |

Stevens County 2026

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
| | | | | | | | |
| | | | | | | | |
|

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,051,220 | 4,920,042 | 2,586,004 |
| Receipts: | | | |
| Ad Valorem Tax | 4,779,892 | 2,091,757 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 72,452 | 0 | |
| Motor Vehicle Tax | 251,919 | 253,534 | 157,114 |
| Recreational Vehicle Tax | | 3,278 | 2,414 |
| 16/20M Vehicle Tax | | 43,439 | 28,858 |
| Commercial Vehicle Tax | | 15,954 | 12,703 |
| Watercraft Tax | | 626 | 338 |
| Gross Earnings (Intangible) Tax | | | 0 |
| Mineral Production Tax | 43,045 | 4,500 | 4,500 |
| Local Alcoholic Liquor | | 10,408 | 9,091 |
| Compensating Use Tax | | | |
| Local Sales Tax | 594,121 | 250,000 | 250,000 |
| | | | |
| Interest on taxes | 99,011 | 10,000 | 10,000 |
| | | | |
| Motor Vehicle license fees | | 20,000 | 20,000 |
| Officers' fees | 85,863 | 28,000 | 28,000 |
| Landfill/tipping fees | 158,412 | 90,000 | 90,000 |
| Wellness Center | 69,394 | 135,288 | 129,905 |
| Other services | 10,126 | 5,000 | 5,000 |
| | | | |
| Rents and royalties | 13,305 | 9,000 | 9,000 |
| Transfer form Oil & Gas Depletion | | | |
| Transfer from Home for the Aged - B&I | 35,566 | 0 | 0 |
| | | | |
| | | | |
| Transfer from Motor Vehicle Operating | 28,427 | 0 | 0 |
| | | | |
| Prior year canceled encumbrances | 6,105 | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 971,833 | 37,000 | 37,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 185,913 | 45,000 | 45,000 |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **7,405,384** | **3,052,784** | **838,923** |
| **Resources Available:** | **9,456,604** | **7,972,826** | **3,424,927** |

Stevens County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 9,456,604 | 7,972,826 | 3,424,927 |
| Expenditures: | | | |
| Courthouse General | 527,460 | 569,150 | 638,420 |
| County Commission | 146,306 | 159,525 | 199,600 |
| County Clerk | 205,083 | 203,945 | 218,875 |
| County Treasurer | 289,682 | 318,888 | 335,220 |
| Register of Deeds | 164,329 | 180,265 | 182,520 |
| Appraiser | 308,872 | 328,227 | 318,089 |
| Planning and Zoning | 1,355 | 3,700 | 3,800 |
| Election | 45,913 | 25,850 | 53,425 |
| Data Processing | 24,231 | 64,000 | 64,000 |
| Other Contractual Services | 74,000 | 74,000 | 74,000 |
| GIS | 75,669 | 83,307 | 86,567 |
| Employee Benefits | 271,214 | 362,434 | 362,434 |
| Other | 0 | 715,719 | 715,719 |
| County Attorney | 196,255 | 205,625 | 213,697 |
| District Court | 48,203 | 70,500 | 72,615 |
| Community Service | 0 | 0 | 0 |
| Juvenile Detention | 2,309 | 4,363 | 4,363 |
| 4-H Building | 3,267 | 6,100 | 6,300 |
| Other Contractual Services | 67,500 | 69,000 | 59,000 |
| Other Contractual Services | 150 | 0 | 0 |
| Wellness Center | 113,574 | 135,288 | 129,905 |
| Solid Waste | 367,441 | 258,860 | 296,291 |
| Rodent Control | 0 | 4,000 | 4,000 |
| Other Contractual Services | 95,257 | 91,951 | 91,951 |
| Other Contractual Services | 2,125 | 2,125 | 2,125 |
| Transfers Out | 1,506,367 | 1,450,000 | 2,150,000 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| **Subtotal** | 4,536,562 | 5,386,822 | 6,282,916 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **4,536,562** | **5,386,822** | **6,282,916** |
| Unencumbered Cash Balance Dec 31 | 4,920,042 | 2,586,004 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 6,505,469 | 6,308,207 | 6,282,916 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 6,282,916 |
| | | Tax Required | 2,857,989 |
| | Delinquent Comp Rate: | 0.7% | 20,006 |
| | | Amount of 2025 Ad Valorem Tax | 2,877,995 |

Stevens County 2026

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Courthouse General | | | |
| Salaries | 61,078 | 62,500 | 62,500 |
| Employee Benefits | 35,949 | 104,950 | 160,950 |
| Contractual | 401,018 | 323,200 | 346,200 |
| Commodities | 22,775 | 33,200 | 33,200 |
| Capital Outlay | 6,640 | 45,300 | 35,570 |
| Total | 527,460 | 569,150 | 638,420 |
| County Commission | | | |
| Salaries | 81,555 | 84,500 | 87,035 |
| Employee Benefits | 63,197 | 73,350 | 84,353 |
| Contractual | 1,525 | 1,675 | 1,675 |
| Commodities | | | |
| Capital Outlay | 29 | | 26,537 |
| Total | 146,306 | 159,525 | 199,600 |
| County Clerk | | | |
| Salaries | 125,977 | 131,500 | 136,225 |
| Employee Benefits | 46,593 | 60,145 | 60,700 |
| Contractual | 29,840 | 8,100 | 18,750 |
| Commodities | 2,673 | 3,200 | 3,200 |
| Capital Outlay | | 1,000 | |
| Total | 205,083 | 203,945 | 218,875 |
| County Treasurer | | | |
| Salaries | 143,240 | 149,000 | 156,450 |
| Employee Benefits | 109,696 | 136,888 | 140,670 |
| Contractual | 31,948 | 28,000 | 33,300 |
| Commodities | 4,646 | 5,000 | 4,800 |
| Capital Outlay | 152 | | |
| Total | 289,682 | 318,888 | 335,220 |
| Register of Deeds | | | |
| Salaries | 112,663 | 116,122 | 120,767 |
| Employee Benefits | 42,866 | 51,443 | 48,553 |
| Contractual | 4,027 | 5,700 | 6,200 |
| Commodities | 4,773 | 7,000 | 7,000 |
| Capital Outlay | | | |
| Total | 164,329 | 180,265 | 182,520 |
| Appraiser | | | |
| Salaries | 113,460 | 112,944 | 104,733 |
| Employee Benefits | 44,938 | 56,983 | 55,056 |
| Contractual | 147,198 | 152,550 | 152,550 |
| Commodities | 2,276 | 3,750 | 3,750 |
| Capital Outlay | 1,000 | 2,000 | 2,000 |
| Total | 308,872 | 328,227 | 318,089 |
| Planning and Zoning | | | |
| Employee Benefits | | | |
| Contractual | 1,275 | 3,300 | 3,300 |
| Commodities | 80 | 400 | 500 |
| Capital Outlay | | 0 | |
| Total | 1,355 | 3,700 | 3,800 |
| Election | | | |
| Salaries | 1,001 | 2,500 | 2,500 |
| Employee Benefits | 120 | 350 | 425 |
| Contractual | 40,351 | 20,000 | 35,000 |
| Commodities | 4,441 | 3,000 | 7,000 |
| Capital Outlay | | 0 | 8,500 |
| Total | 45,913 | 25,850 | 53,425 |
| | | | |
| Total - Page 6b | **1,689,000** | **1,789,550** | **1,949,949** |

Stevens County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Data Processing | | | |
| Salaries | | | |
| Contractual | 24,231 | 64,000 | 64,000 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 24,231 | 64,000 | 64,000 |
| Other Contractual Services | | | |
| Soil Conservation | 30,000 | 30,000 | 30,000 |
| Economic Development | 30,000 | 30,000 | 30,000 |
| Economic Development Incentives | | | |
| Chamber | 14,000 | 14,000 | 14,000 |
| Total | 74,000 | 74,000 | 74,000 |
| GIS | | | |
| Salaries | 52,859 | 54,445 | 57,167 |
| Employee Benefits | 16,204 | 21,262 | 21,800 |
| Contractual | 1,791 | 6,100 | 6,100 |
| Commodities | 4,638 | 1,000 | 1,000 |
| Capital Outlay | 177 | 500 | 500 |
| Total | 75,669 | 83,307 | 86,567 |
| Employee Benefits | | | |
| Contingencies | | 300,434 | 300,434 |
| Retiree Health Insurance | 78,394 | 62,000 | 62,000 |
| Employee KPERS Contributions | 192,820 | | |
| Capital Outlay | | | |
| | | | |
| Total | 271,214 | 362,434 | 362,434 |
| Other | | | |
| Salaries | | | |
| Contingency | | 715,719 | 715,719 |
| Call debt | | | |
| Community Health | | | |
| Total | 0 | 715,719 | 715,719 |
| County Attorney | | | |
| Salaries | 77,800 | 77,661 | 79,991 |
| Employee Benefits | 41,120 | 51,058 | 58,717 |
| Contractual | 77,273 | 76,906 | 74,989 |
| Commodities | | | |
| Capital Outlay | 62 | | |
| Total | 196,255 | 205,625 | 213,697 |
| District Court | | | |
| Salaries | | | |
| Contractual | 41,234 | 57,950 | 60,065 |
| Commodities | 5,312 | 4,500 | 4,500 |
| Capital Outlay | 1,657 | 8,050 | 8,050 |
| Total | 48,203 | 70,500 | 72,615 |
| Community Service | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6c | **689,572** | **1,575,585** | **1,589,032** |

Stevens County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual<br>for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Juvenile Detention | | | |
| Salaries | | | |
| Contractual | 2,309 | 4,363 | 4,363 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 2,309 | 4,363 | 4,363 |
| 4-H Building | | | |
| Salaries | | | |
| Contractual | 3,267 | 4,600 | 4,800 |
| Commodities | | 1,500 | 1,500 |
| Capital Outlay | | | |
| Total | 3,267 | 6,100 | 6,300 |
| Other Contractual Services | | | |
| Historical Society | 60,000 | 50,000 | 50,000 |
| City on a Hill | | 1,500 | 1,500 |
| Theater | 7,500 | 7,500 | 7,500 |
| Cimarron Basin | | 10,000 | |
| Total | 67,500 | 69,000 | 59,000 |
| Other Contractual Services | | | |
| Community Health | | | |
| County Counselor | 150 | | |
| | | | |
| | | | |
| Total | 150 | 0 | 0 |
| Wellness Center | | | |
| Salaries | 67,513 | 74,896 | 70,100 |
| Employee Benefits | 7,876 | 12,920 | 12,788 |
| Contractual | 24,448 | 28,055 | 27,600 |
| Commodities | 5,222 | 9,417 | 9,417 |
| Capital Outlay | 8,515 | 10,000 | 10,000 |
| Total | 113,574 | 135,288 | 129,905 |
| Solid Waste | | | |
| Salaries | 84,876 | 80,000 | 87,423 |
| Employee Benefits | 50,909 | 63,260 | 63,468 |
| Contractual | 185,457 | 78,850 | 106,850 |
| Commodities | 46,199 | 35,500 | 37,700 |
| Capital Outlay | | 1,250 | 850 |
| Total | 367,441 | 258,860 | 296,291 |
| Rodent Control | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | 4,000 | 4,000 |
| Capital Outlay | | | |
| Total | 0 | 4,000 | 4,000 |
| Other Contractual Services | | | |
| Coroner | 10,331 | 15,000 | 15,000 |
| Developmentally Disabled - SDSI | 28,209 | 28,209 | 28,209 |
| Developmentally Disabled - RCDC | 18,742 | 18,742 | 18,742 |
| Mental Health - SW Guidance Center | 37,975 | 30,000 | 30,000 |
| Total | 95,257 | 91,951 | 91,951 |
| | | | |
| Total - Page 6d | **649,498** | **569,562** | **591,810** |

Stevens County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual<br>for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Other Contractual Services | | | |
| Western KS Child Advocacy | 2,125 | 2,125 | 2,125 |
| | | | |
| | | | |
| | | | |
| Total | 2,125 | 2,125 | 2,125 |
| Transfers Out | | | |
| Building | 500,000 | 700,000 | 500,000 |
| Equipment | 506,367 | 500,000 | 650,000 |
| Landfill Closure/Expansion | 500,000 | 250,000 | 1,000,000 |
| | | | |
| Total | 1,506,367 | 1,450,000 | 2,150,000 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Contractual | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page6e | **1,508,492** | **1,452,125** | **2,152,125** |

Stevens County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual<br>for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Contractual | | | |
| Judgments | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6f | 0 | 0 | 0 |
| | | | |
| Total - Page 6b | 1,689,000 | 1,789,550 | 1,949,949 |
| | | | |
| Total - Page 6c | 689,572 | 1,575,585 | 1,589,032 |
| | | | |
| Total - Page 6d | 649,498 | 569,562 | 591,810 |
| | | | |
| Total - Page 6e | 1,508,492 | 1,452,125 | 2,152,125 |
| | | | |
| Total Detail Expenditures** | **4,536,562** | **5,386,822** | **6,282,916** |

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 272,965 | 296,873 | 29,517 |
| Receipts: | | | |
| Ad Valorem Tax | 2,159,830 | 2,061,447 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 41,531 | | |
| Motor Vehicle Tax | 165,048 | 114,557 | 154,836 |
| Recreational Vehicle Tax | | 1,481 | 2,378 |
| 16/20M Vehicle Tax | | 19,627 | 28,440 |
| Commercial Vehicle Tax | | 7,209 | 12,517 |
| Watercraft Tax | | 284 | 335 |
| Special City & County Highway | 354,169 | 350,230 | 350,230 |
| County Equalization | 2,093 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 54,543 | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **2,777,214** | **2,554,835** | **548,736** |
| **Resources Available:** | **3,050,179** | **2,851,708** | **578,253** |
| Expenditures: | | | |
| Maintenance | | | |
| Salaries | 758,951 | 805,000 | 825,000 |
| Employee Benefits | 429,129 | 564,838 | 595,712 |
| Contractual | 57,823 | 51,500 | 51,700 |
| Commodities | 541,719 | 497,000 | 497,500 |
| Capital Outlay | | | |
| Total | 1,787,622 | 1,918,338 | 1,969,912 |
| Construction | | | |
| Salaries | | | |
| Employee Benefits | | | |
| Contractual | | | |
| Commodities | 560,790 | 577,100 | 582,100 |
| Capital Outlay | | | |
| Total | 560,790 | 577,100 | 582,100 |
| Administrative | | | |
| Salaries | 126,860 | 129,000 | 136,200 |
| Employee Benefits | 70,817 | 85,453 | 89,820 |
| Contractual | 96,999 | 108,000 | 105,300 |
| Commodities | 3,023 | 1,300 | 1,600 |
| Capital Outlay | | 3,000 | 3,000 |
| Total | 297,699 | 326,753 | 335,920 |
| Transfers out | | | |
| Road Machinery & Equipment | 107,195 | | |
| Special Highway | | | |
| | | | |
| | | | |
| Total | 107,195 | 0 | 0 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **2,753,306** | **2,822,191** | **2,887,932** |
| Unencumbered Cash Balance Dec 31 | 296,873 | 29,517 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 2,753,306 | 2,822,191 | 2,887,932 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,887,932 |
| | | Tax Required | 2,309,679 |
| | Delinquent Comp Rate: | 0.7% | 16,168 |
| | | Amount of 2025 Ad Valorem Tax | 2,325,847 |

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Airport Maintenance** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 367,817 | 440,101 | 224,744 |
| Receipts: | | | |
| Ad Valorem Tax | 106,885 | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,898 | | |
| Motor Vehicle Tax | 18,817 | 5,665 | |
| Recreational Vehicle Tax | | 73 | |
| 16/20 M Vehicle Tax | | 971 | |
| Commercial Vehicle Tax | | 356 | |
| Watercraft Tax | | 14 | |
| Transfers in | 42,353 | 658 | 0 |
| Rents and royalties | 26,549 | 5,000 | 5,000 |
| Fuel sales | 89,926 | 60,000 | 60,000 |
| | | | |
| Interest on Idle Funds | | 3,500 | 3,500 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | 100 | 100 |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **289,428** | **76,337** | **68,600** |
| **Resources Available:** | **657,245** | **516,438** | **293,344** |
| Expenditures: | | | |
| Personnel | 53,218 | 53,239 | 56,255 |
| Employee benefits | 27,844 | 34,136 | 35,220 |
| Contractual | 42,596 | 83,319 | 85,119 |
| Commodities | 84,761 | 21,000 | 21,000 |
| Capital outlay | 8,725 | 100,000 | 132,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **217,144** | **291,694** | **329,594** |
| Unencumbered Cash Balance Dec 31 | 440,101 | 224,744 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 390,654 | 291,694 | 329,594 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 329,594 |
| | | Tax Required | 36,250 |
| | Delinquent Comp Rate: | 0.7% | 254 |
| | | Amount of 2025 Ad Valorem Tax | 36,504 |

| Adopted Budget **Building** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,110,002 | 2,679,360 | 3,041,189 |
| Receipts: | | | |
| Ad Valorem Tax | 142,717 | 100,344 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,363 | | |
| Motor Vehicle Tax | 9,257 | 7,565 | 7,537 |
| Recreational Vehicle Tax | | 98 | 116 |
| 16/20 M Vehicle Tax | | 1,296 | 1,384 |
| Commercial Vehicle Tax | | 476 | 609 |
| Watercraft Tax | | 19 | 16 |
| | | | |
| Transfers in | 500,000 | 700,000 | 500,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 955 | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **655,292** | **809,798** | **509,662** |
| **Resources Available:** | **2,765,294** | **3,489,158** | **3,550,851** |
| Expenditures: | | | |
| Contractual | 85,934 | 185,800 | 185,800 |
| Capital outlay | | 262,169 | 3,493,266 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc exceed 10% of Total Exp | | | |
| **Total Expenditures** | **85,934** | **447,969** | **3,679,066** |
| Unencumbered Cash Balance Dec 31 | 2,679,360 | 3,041,189 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 3,796,840 | 4,047,969 | 3,679,066 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,679,066 |
| | | Tax Required | 128,215 |
| | Delinquent Comp Rate: | 0.7% | 898 |
| | | Amount of 2025 Ad Valorem Tax | 129,113 |

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Community Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 40,142 | 216,051 | 150,814 |
| Receipts: | | | |
| Ad Valorem Tax | 326,443 | 255,748 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,699 | | |
| Motor Vehicle Tax | 15,004 | 17,312 | 19,209 |
| Recreational Vehicle Tax | | 224 | 295 |
| 16/20 M Vehicle Tax | | 2,966 | 3,528 |
| Commercial Vehicle Tax | | 1,089 | 1,553 |
| Watercraft Tax | | 43 | 42 |
| Services | 227,308 | 117,184 | 117,184 |
| School nurse | 2,010 | | |
| Intergovernmental revenue | 183,044 | 120,000 | 120,000 |
| Donations | 13,354 | | |
| Transfer from General | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **770,862** | **514,566** | **261,811** |
| **Resources Available:** | **811,004** | **730,617** | **412,625** |
| Expenditures: | | | |
| Personnel | 271,572 | 257,842 | 267,000 |
| Employee benefits | 102,420 | 172,340 | 173,750 |
| Contractual | 75,389 | 51,121 | 52,700 |
| Commodities | 145,516 | 87,500 | 112,000 |
| Capital outlay | 56 | 11,000 | 3,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **594,953** | **579,803** | **608,450** |
| Unencumbered Cash Balance Dec 31 | 216,051 | 150,814 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 571,570 | 579,803 | 608,450 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 608,450 |
| | | Tax Required | 195,825 |
| | Delinquent Comp Rate: | 0.7% | 1,371 |
| | | Amount of 2025 Ad Valorem Tax | 197,196 |

Adopted Budget

| **Fair Maintenance** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,157 | 6,185 | 1,596 |
| Receipts: | | | |
| Ad Valorem Tax | 67,844 | 64,917 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,387 | | |
| Motor Vehicle Tax | 5,497 | 3,596 | 4,876 |
| Recreational Vehicle Tax | | 47 | 75 |
| 16/20 M Vehicle Tax | | 616 | 896 |
| Commercial Vehicle Tax | | 226 | 394 |
| Watercraft Tax | | 9 | 11 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **74,728** | **69,411** | **6,252** |
| **Resources Available:** | **79,885** | **75,596** | **7,848** |
| Expenditures: | | | |
| Appropriation | 73,700 | 74,000 | 74,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **73,700** | **74,000** | **74,000** |
| Unencumbered Cash Balance Dec 31 | 6,185 | 1,596 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 73,700 | 74,000 | 74,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 74,000 |
| | | Tax Required | 66,152 |
| | Delinquent Comp Rate: | 0.7% | 463 |
| | | Amount of 2025 Ad Valorem Tax | 66,615 |

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Hospital Maintenance/Pioneer Manor** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 69,046 | 75,120 | 20,894 |
| Receipts: | | | |
| Ad Valorem Tax | 911,957 | 785,330 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 19,400 | | |
| Motor Vehicle Tax | 74,717 | 48,368 | 58,986 |
| Recreational Vehicle Tax | | 625 | 906 |
| 16/20 M Vehicle Tax | | 8,287 | 10,835 |
| Commercial Vehicle Tax | | 3,044 | 4,769 |
| Watercraft Tax | | 120 | 128 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc.s exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,006,074** | **845,774** | **75,624** |
| **Resources Available:** | **1,075,120** | **920,894** | **96,518** |
| Expenditures: | | | |
| Appropriation - Hospital | 877,556 | 602,066 | 774,678 |
| Appropriation - Pioneer Manor | 122,444 | 297,934 | 125,322 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,000,000** | **900,000** | **900,000** |
| Unencumbered Cash Balance Dec 31 | 75,120 | 20,894 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,000,000 | 900,000 | 900,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 900,000 |
| | | Tax Required | 803,482 |
| | Delinquent Comp Rate: | 0.7% | 5,624 |
| | | Amount of 2025 Ad Valorem Tax | 809,106 |

| Adopted Budget **Library Maintenance** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 20,525 | 19,373 | 1,558 |
| Receipts: | | | |
| Ad Valorem Tax | 356,576 | 250,861 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 5,904 | | |
| Motor Vehicle Tax | 23,137 | 18,913 | 18,842 |
| Recreational Vehicle Tax | | 245 | 289 |
| 16/20 M Vehicle Tax | | 3,240 | 3,461 |
| Commercial Vehicle Tax | | 1,190 | 1,523 |
| Watercraft Tax | | 47 | 41 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **385,617** | **274,496** | **24,156** |
| **Resources Available:** | **406,142** | **293,869** | **25,714** |
| Expenditures: | | | |
| Appropriation | 386,769 | 292,311 | 346,252 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **386,769** | **292,311** | **346,252** |
| Unencumbered Cash Balance Dec 31 | 19,373 | 1,558 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 386,769 | 292,311 | 346,252 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 346,252 |
| | | Tax Required | 320,538 |
| | Delinquent Comp Rate: | 0.7% | 2,244 |
| | | Amount of 2025 Ad Valorem Tax | 322,782 |

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Library - Employee Benefits** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,173 | 3,556 | 1,399 |
| Receipts: | | | |
| Ad Valorem Tax | 58,521 | 60,157 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,134 | | |
| Motor Vehicle Tax | 4,766 | 3,102 | 4,518 |
| Recreational Vehicle Tax | | 40 | 69 |
| 16/20 M Vehicle Tax | | 531 | 830 |
| Commercial Vehicle Tax | | 195 | 365 |
| Watercraft Tax | | 8 | 10 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **64,421** | **64,033** | **5,792** |
| **Resources Available:** | **66,594** | **67,589** | **7,191** |
| Expenditures: | | | |
| Appropriation | 63,038 | 66,190 | 65,400 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **63,038** | **66,190** | **65,400** |
| Unencumbered Cash Balance Dec 31 | 3,556 | 1,399 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 63,038 | 66,190 | 65,400 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 65,400 |
| | | Tax Required | 58,209 |
| | Delinquent Comp Rate: | 0.7% | 407 |
| | | Amount of 2025 Ad Valorem Tax | 58,616 |

| Adopted Budget **Noxious Weed** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 34,774 | 58,920 | 19,639 |
| Receipts: | | | |
| Ad Valorem Tax | 238,369 | 159,700 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,864 | | |
| Motor Vehicle Tax | 7,308 | 12,640 | 11,995 |
| Recreational Vehicle Tax | | 163 | 184 |
| 16/20 M Vehicle Tax | | 2,166 | 2,203 |
| Commercial Vehicle Tax | | 795 | 970 |
| Watercraft Tax | | 31 | 26 |
| Charges for services | 19,260 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **266,801** | **175,495** | **15,378** |
| **Resources Available:** | **301,575** | **234,415** | **35,017** |
| Expenditures: | | | |
| Personnel | 111,579 | 103,435 | 106,539 |
| Employee benefits | 33,383 | 43,091 | 42,566 |
| Contractual | 12,367 | 19,050 | 19,650 |
| Commodities | 32,219 | 49,200 | 46,100 |
| Transfer to Noxious Weed Equipment | 53,107 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **242,655** | **214,776** | **214,855** |
| Unencumbered Cash Balance Dec 31 | 58,920 | 19,639 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 242,655 | 214,776 | 214,855 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 214,855 |
| | | Tax Required | 179,838 |
| | Delinquent Comp Rate: | 0.7% | 1,259 |
| | | Amount of 2025 Ad Valorem Tax | 181,097 |

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Services for the Elderly** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 12,338 | 11,717 | 978 |
| Receipts: | | | |
| Ad Valorem Tax | 214,003 | 150,517 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,524 | | |
| Motor Vehicle Tax | 13,886 | 11,348 | 11,305 |
| Recreational Vehicle Tax | | 147 | 174 |
| 16/20 M Vehicle Tax | | 1,944 | 2,077 |
| Commercial Vehicle Tax | | 714 | 914 |
| Watercraft Tax | | 28 | 24 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **231,413** | **164,698** | **14,494** |
| **Resources Available:** | **243,751** | **176,415** | **15,472** |
| Expenditures: | | | |
| Appropriations - Hugoton | 197,024 | 148,810 | 176,626 |
| Appropriations - Moscow | 35,010 | 26,627 | 31,169 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **232,034** | **175,437** | **207,795** |
| Unencumbered Cash Balance Dec 31 | 11,717 | 978 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 232,034 | 175,437 | 207,795 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 207,795 |
| | | Tax Required | 192,323 |
| | Delinquent Comp Rate: | 0.7% | 1,346 |
| | | Amount of 2025 Ad Valorem Tax | 193,669 |

| Adopted Budget **Home for the Aged - B&I** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 46 | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | 0 | |
| Motor Vehicle Tax | 35,520 | 0 | |
| Recreational Vehicle Tax | | 0 | |
| 16/20 M Vehicle Tax | | 0 | |
| Commercial Vehicle Tax | | 0 | |
| Watercraft Tax | | 0 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **35,566** | **0** | **0** |
| **Resources Available:** | **35,566** | **0** | **0** |
| Expenditures: | | | |
| Principal | | | |
| Interest | | | |
| Cash basis reserve | | | |
| | | | |
| Closeout to General | 35,566 | 0 | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **35,566** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 48,852 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.7% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Sheriff** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 130,763 | 223,415 | 93,153 |
| Receipts: | | | |
| Ad Valorem Tax | 1,641,010 | 1,572,722 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 26,543 | | |
| Motor Vehicle Tax | 107,703 | 87,040 | 118,128 |
| Recreational Vehicle Tax | | 1,126 | 1,814 |
| 16/20 M Vehicle Tax | | 14,913 | 21,698 |
| Commercial Vehicle Tax | | 5,477 | 9,550 |
| Watercraft Tax | | 216 | 256 |
| Reimbursements | 11,890 | 10,000 | 10,000 |
| Law enforcement and dispatch | 53,767 | 45,000 | 45,000 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,840,913** | **1,736,494** | **206,446** |
| **Resources Available:** | **1,971,676** | **1,959,909** | **299,599** |
| Expenditures: | | | |
| Personnel | 838,086 | 941,454 | 981,338 |
| Employee benefits | 557,712 | 642,676 | 673,462 |
| Contractual | 153,672 | 157,356 | 146,454 |
| Commodities | 77,211 | 125,270 | 148,213 |
| Capital outlay | 121,580 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,748,261** | **1,866,756** | **1,949,467** |
| Unencumbered Cash Balance Dec 31 | 223,415 | 93,153 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,860,083 | 1,866,756 | 1,949,467 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,949,467 |
| | | Tax Required | 1,649,868 |
| | Delinquent Comp Rate: | 0.7% | 11,549 |
| | | Amount of 2025 Ad Valorem Tax | 1,661,417 |

| Adopted Budget **Fire** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,620 | 13,553 | 5,715 |
| Receipts: | | | |
| Ad Valorem Tax | 278,687 | 295,338 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,866 | | |
| Motor Vehicle Tax | 16,273 | 14,776 | 22,183 |
| Recreational Vehicle Tax | | 191 | 341 |
| 16/20 M Vehicle Tax | | 2,532 | 4,075 |
| Commercial Vehicle Tax | | 930 | 1,793 |
| Watercraft Tax | | 37 | 48 |
| Reimbursements | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **298,826** | **313,804** | **28,440** |
| **Resources Available:** | **306,446** | **327,357** | **34,155** |
| Expenditures: | | | |
| Personnel | 79,839 | 130,000 | 135,000 |
| Employee Benefits | 6,738 | 16,792 | 18,210 |
| Contractual | 34,232 | 76,850 | 90,186 |
| Commodities | 19,084 | 48,000 | 48,000 |
| Capital outlay | | 50,000 | 39,895 |
| Transfer to Equipment | 153,000 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **292,893** | **321,642** | **331,291** |
| Unencumbered Cash Balance Dec 31 | 13,553 | 5,715 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 295,347 | 321,642 | 331,291 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 331,291 |
| | | Tax Required | 297,136 |
| | Delinquent Comp Rate: | 0.7% | 2,080 |
| | | Amount of 2025 Ad Valorem Tax | 299,216 |

Stevens County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Emergency Services** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 160,019 | 130,237 | 22,410 |
| Receipts: | | | |
| Ad Valorem Tax | 250,434 | 219,590 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,140 | | |
| Motor Vehicle Tax | 17,730 | 13,279 | 16,493 |
| Recreational Vehicle Tax | | 172 | 253 |
| 16/20 M Vehicle Tax | | 2,275 | 3,030 |
| Commercial Vehicle Tax | | 836 | 1,333 |
| Watercraft Tax | | 33 | 36 |
| Ambulance services | 159,963 | 144,000 | 144,000 |
| Intergovernmental | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **432,267** | **380,185** | **165,145** |
| **Resources Available:** | **592,286** | **510,422** | **187,555** |
| Expenditures: | | | |
| Personnel | 168,220 | 186,000 | 200,000 |
| Employee benefits | 131,658 | 157,012 | 160,060 |
| Contractual | 35,214 | 62,500 | 55,092 |
| Commodities | 33,066 | 42,500 | 47,500 |
| Capital outlay | | 30,000 | 30,000 |
| Emergency preparedness - contractual | 1,217 | 6,000 | 6,000 |
| Emergency preparedness - commodities | | 1,000 | 1,000 |
| Emergency preparedness - capital outlay | | 3,000 | 3,000 |
| Transfer to Equipment | 92,674 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **462,049** | **488,012** | **502,652** |
| Unencumbered Cash Balance Dec 31 | 130,237 | 22,410 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 476,619 | 488,012 | 502,652 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 502,652 |
| | | Tax Required | 315,097 |
| | Delinquent Comp Rate: | 0.7% | 2,206 |
| | | Amount of 2025 Ad Valorem Tax | 317,303 |

| Adopted Budget | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.7% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Alcoholic Liquor** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 120,238 | 129,075 | 132,883 |
| Receipts: | | | |
| Intergovernmental receipts | 14,162 | 5,204 | 4,545 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **14,162** | **5,204** | **4,545** |
| **Resources Available:** | **134,400** | **134,279** | **137,428** |
| Expenditures: | | | |
| Contractual | 5,325 | 1,396 | 137,428 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **5,325** | **1,396** | **137,428** |
| Unencumbered Cash Balance Dec 31 | 129,075 | 132,883 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 111,704 | 128,396 | 137,428 |

| Adopted Budget<br>**WeKanDo** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,062 | 7,062 | 7,062 |
| Receipts: | | | |
| Transfer from General | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **7,062** | **7,062** | **7,062** |
| Expenditures: | | | |
| Economic development | | 0 | 7,062 |
| Transfer to General | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **7,062** |
| Unencumbered Cash Balance Dec 31 | 7,062 | 7,062 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 0 | 7,062 | 7,062 |

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **KFAA/SMART Addiction Act** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 10,306 | 20,464 | 29,464 |
| Receipts: | | | |
| Intergovernmental receipts | 10,158 | 9,000 | 9,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **10,158** | **9,000** | **9,000** |
| **Resources Available:** | **20,464** | **29,464** | **38,464** |
| Expenditures: | | | |
| Contractual | | 0 | 38,464 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **38,464** |
| Unencumbered Cash Balance Dec 31 | 20,464 | 29,464 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 3,008 | 28,306 | 38,464 |

Adopted Budget

| | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |

Stevens County

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

| (1) Fund Name: Airport Operating | | (2) Fund Name: Airport Grants | | (3) Fund Name: Ambulance Bequest | | (4) Fund Name: American Rescue Plan Act | | (5) Fund Name: County Clerk's Technology | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 43,030 | Unencumbered Cash Balance Jan 1 | -198,858 | Unencumbered Cash Balance Jan 1 | 7,533 | Unencumbered Cash Balance Jan 1 | 274,831 | Unencumbered Cash Balance Jan 1 | 18,062 | Total 144,598 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Other | 1 | Intergovernmental | 200,268 | Donations | 9,371 | Intergovernmental | | Licenses and fees | 2,699 | |
| Total Receipts | 1 | Total Receipts | 200,268 | Total Receipts | 9,371 | Total Receipts | 0 | Total Receipts | 2,699 | 212,339 |
| Resources Available: | 43,031 | Resources Available: | 1,410 | Resources Available: | 16,904 | Resources Available: | 274,831 | Resources Available: | 20,761 | 356,937 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 20 | Capital outlay | 103,852 | Commodities | 8,240 | Contractual | 220,623 | Contractual | 3,308 | |
| Transfers out | 42,353 | | | | | | | Commodities | 149 | |
| | | | | | | | | Capital outlay | 1,359 | |
| Total Expenditures | 42,373 | Total Expenditures | 103,852 | Total Expenditures | 8,240 | Total Expenditures | 220,623 | Total Expenditures | 4,816 | 379,904 |
| Cash Balance Dec 31 | 658 | Cash Balance Dec 31 | -102,442 | Cash Balance Dec 31 | 8,664 | Cash Balance Dec 31 | 54,208 | Cash Balance Dec 31 | 15,945 | **-22,967** ** |
| | | | **See Tab B** | | | | | | | **-22,967** ** |

**Note: These two block figures should agree.

Stevens County

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| County Treasurer's Technology | | E911 | | Equipment | | Fire Bequest | | Landfill Closure | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 15,316 | Cash Balance Jan 1 | 337,424 | Cash Balance Jan 1 | 1,954,900 | Cash Balance Jan 1 | 32,119 | Cash Balance Jan 1 | 500,000 | 2,839,759 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Licenses and fees | 2,699 | Other | 31,297 | Other | | Donations | 104,402 | Transfers in | 500,000 | |
| | | Licenses and fees | 33,623 | Transfers in | 752,041 | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 2,699 | Total Receipts | 64,920 | Total Receipts | 752,041 | Total Receipts | 104,402 | Total Receipts | 500,000 | 1,424,062 |
| Resources Available: | 18,015 | Resources Available: | 402,344 | Resources Available: | 2,706,941 | Resources Available: | 136,521 | Resources Available: | 1,000,000 | 4,263,821 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital outlay | 6,396 | Contractual | 20,740 | Capital outlay | 45,143 | Commodities | 2,985 | Capital outlay | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 6,396 | Total Expenditures | 20,740 | Total Expenditures | 45,143 | Total Expenditures | 2,985 | Total Expenditures | 0 | 75,264 |
| Cash Balance Dec 31 | 11,619 | Cash Balance Dec 31 | 381,604 | Cash Balance Dec 31 | 2,661,798 | Cash Balance Dec 31 | 133,536 | Cash Balance Dec 31 | 1,000,000 | **4,188,557** ** |
| | | | | | | | | | | **4,188,557** ** |

**Note: These two block figures should agree.

Stevens County

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

| (1) Fund Name: Local Assistance and Tribal Consistency | | (2) Fund Name: Noxious Weed Equipment | | (3) Fund Name: Oil & Gas Valuation Depletion Trust | | (4) Fund Name: Prosecutors' Training | | (5) Fund Name: Register of Deeds' Technology | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 139,203 | Cash Balance Jan 1 | 3,453,634 | Cash Balance Jan 1 | 3,845 | Cash Balance Jan 1 | 92,377 | 3,689,059 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Intergovernmental | 63 | Transfers in | 53,107 | Reimbursements | | Licenses and fees | 145 | Licenses and fees | 10,794 | |
| Total Receipts | 63 | Total Receipts | 53,107 | Total Receipts | 0 | Total Receipts | 145 | Total Receipts | 10,794 | 64,109 |
| Resources Available: | 63 | Resources Available: | 192,310 | Resources Available: | 3,453,634 | Resources Available: | 3,990 | Resources Available: | 103,171 | 3,753,168 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital outlay | 63 | | | Contractual | | Contractual | 74 | Personnel | 3,458 | |
| | | | | | | | | Contractual | 7,890 | |
| | | | | | | | | Capital outlay | 5,309 | |
| Total Expenditures | 63 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 74 | Total Expenditures | 16,657 | 16,794 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 192,310 | Cash Balance Dec 31 | 3,453,634 | Cash Balance Dec 31 | 3,916 | Cash Balance Dec 31 | 86,514 | **3,736,374** ** |
| | | | | | | | | | | **3,736,374** ** |

**Note: These two block figures should agree.

Stevens County

**NON-BUDGETED FUNDS (D)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-D

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Road Machinery and Equipment | | Special Highway Improvement | | Special Law Enforcement Trust | | Wellness Center Bequest | | Motor Vehicle Operating | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 112,200 | Cash Balance Jan 1 | 1,040,353 | Cash Balance Jan 1 | 51,636 | Cash Balance Jan 1 | 553 | Cash Balance Jan 1 | 38,467 | 1,243,209 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Sale of assets | | Intergovernmental | 51,023 | Licenses and fees | 10,695 | Intergovernmental | | Licenses and fees | 47,968 | |
| Transfers in | 107,195 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 107,195 | Total Receipts | 51,023 | Total Receipts | 10,695 | Total Receipts | 0 | Total Receipts | 47,968 | 216,881 |
| Resources Available: | 219,395 | Resources Available: | 1,091,376 | Resources Available: | 62,331 | Resources Available: | 553 | Resources Available: | 86,435 | 1,460,090 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital outlay | | Contractual | | Commodities | 10,074 | Capital outlay | | Personnel | 33,014 | |
| | | Commodities | 62,827 | | | | | Commodities | 7,010 | |
| | | | | | | | | Transfers out | 28,427 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 62,827 | Total Expenditures | 10,074 | Total Expenditures | 0 | Total Expenditures | 68,451 | 141,352 |
| Cash Balance Dec 31 | 219,395 | Cash Balance Dec 31 | 1,028,549 | Cash Balance Dec 31 | 52,257 | Cash Balance Dec 31 | 553 | Cash Balance Dec 31 | 17,984 | **1,318,738** ** |
| | | | | | | | | | | **1,318,738** ** |

**Note: These two block figures should agree.

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**Stevens County**

will meet on September 15, 2025, at 8:30 AM at the Stevens County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the Stevens County Clerk's office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 4,536,562 | 33.325 | 5,386,822 | 20.822 | 6,282,916 | 2,877,995 | 22.291 |
| Road & Bridge | 2,753,306 | 15.058 | 2,822,191 | 20.520 | 2,887,932 | 2,325,847 | 18.014 |
| Airport Maintenance | 217,144 | 0.745 | 291,694 | | 329,594 | 36,504 | 0.283 |
| Building | 85,934 | 0.995 | 447,969 | 0.999 | 3,679,066 | 129,113 | 1.000 |
| Community Health | 594,953 | 2.276 | 579,803 | 2.546 | 608,450 | 197,196 | 1.527 |
| Fair Maintenance | 73,700 | 0.473 | 74,000 | 0.647 | 74,000 | 66,615 | 0.516 |
| Hospital Maintenance/Pioneer Manor | 1,000,000 | 6.358 | 900,000 | 7.818 | 900,000 | 809,106 | 6.267 |
| Library Maintenance | 386,769 | 2.486 | 292,311 | 2.498 | 346,252 | 322,782 | 2.500 |
| Library - Employee Benefits | 63,038 | 0.408 | 66,190 | 0.599 | 65,400 | 58,616 | 0.454 |
| Noxious Weed | 242,655 | 1.662 | 214,776 | 1.590 | 214,855 | 181,097 | 1.403 |
| Services for the Elderly | 232,034 | 1.492 | 175,437 | 1.499 | 207,795 | 193,669 | 1.500 |
| Home for the Aged - B&I | 35,566 | | | | | | |
| Sheriff | 1,748,261 | 11.441 | 1,866,756 | 15.656 | 1,949,467 | 1,661,417 | 12.868 |
| Fire | 292,893 | 1.943 | 321,642 | 2.940 | 331,291 | 299,216 | 2.317 |
| Emergency Services | 462,049 | 1.746 | 488,012 | 2.186 | 502,652 | 317,303 | 2.458 |
| | | | | | | | |
| Special Alcoholic Liquor | 5,325 | | 1,396 | | 137,428 | | |
| WeKanDo | | | | | 7,062 | | |
| KFAA/SMART Addiction Act | | | | | 38,464 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 379,904 | | | | | | |
| Non-Budgeted Funds-B | 75,264 | | | | | | |
| Non-Budgeted Funds-C | 16,794 | | | | | | |
| Non-Budgeted Funds-D | 141,352 | | | | | | |
| Totals | 13,343,503 | 80.408 | 13,928,999 | 80.320 | 18,562,624 | 9,476,476 | 73.398 |
| | | | | | | *Revenue Neutral Rate* ** | *62.495* |
| Less: Transfers | 2,018,689 | | 1,450,000 | | 2,150,000 | | |
| Net Expenditure | 11,324,814 | | 12,478,999 | | 16,412,624 | | |
| Total Tax Levied | 11,825,810 | | 8,068,428 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 147,085,256 | | 100,460,403 | | 129,112,943 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 1,594,508 | 0 | 0 |
| Total | 1,594,508 | 0 | 0 |

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Amy Jo Tharp
County Clerk

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF STEVENS COUNTY, HEREBY NOTIFIES THE STEVENS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 73.398. The date of our hearing is September 15, 2025, at 8:30 AM and will be held at Stevens County Courthouse in Hugoton, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 8, 2025.

(Seal)

COUNTY CLERK SEAL STEVENS COUNTY, KANSAS

Clerk or Officer of Governing Body

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss
Faith Publishing LLC, being first duly sworn, deposes and
e Publisher of the Hugoton Hermes, a
printed in the State of Kansas, and
general circulation in Stevens County,
ral paid circulation on a weekly basis in
nsas, and that said newspaper is not a
aternal publication.
a weekly, published at least weekly 50
en so published continuously and unin-
unty and state for a period of more than
e first publication of said notice; and has
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er.
notice is a true copy thereof and was
ular and entire issue of said newspaper
nsecutive weeks, the first publication
as aforesaid on the day of

ly 31, 2025, with
ons being made on the following dates:

, 20__ _____, 20__

, 20__ _____, 20__

Beard
rn to before me this

y 31, 2025

L. McDaniel
Notary Public

pires: April 22, 2026

.....$ 146.81

pies.....$ _____

.....$ 146.81

Approved this _____ day of

_____, 20_____

_____
Judge

# PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, July 31, 2025) 1t

State of Kansas
County
2026

Stevens County

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Stevens County**
will meet on September 15, 2025, at 8:30 AM at the Stevens County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at the Stevens County Clerk's office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 4,536,562 | 33.325 | 5,386,822 | 20.822 | 6,282,916 | 2,877,995 | 22.291 |
| Road & Bridge | 2,753,306 | 15.058 | 2,822,191 | 20.520 | 2,887,932 | 2,325,847 | 18.014 |
| Airport Maintenance | 217,144 | 0.745 | 291,694 | | 329,594 | 36,504 | 0.283 |
| Building | 85,934 | 0.995 | 447,969 | 0.999 | 3,679,066 | 129,113 | 1.000 |
| Community Health | 594,953 | 2.276 | 579,803 | 2.546 | 608,450 | 197,196 | 1.527 |
| Fair Maintenance | 73,700 | 0.473 | 74,000 | 0.647 | 74,000 | 66,615 | 0.516 |
| Hospital Maintenance/Pioneer Manor | 1,000,000 | 6.358 | 900,000 | 7.818 | 900,000 | 809,106 | 6.267 |
| Library Maintenance | 386,769 | 2.486 | 292,311 | 2.498 | 346,252 | 322,782 | 2.500 |
| Library - Employee Benefits | 63,038 | 0.408 | 66,190 | 0.599 | 65,400 | 58,616 | 0.454 |
| Noxious Weed | 242,655 | 1.662 | 214,776 | 1.590 | 214,855 | 181,097 | 1.403 |
| Services for the Elderly | 232,034 | 1.492 | 175,437 | 1.499 | 207,795 | 193,669 | 1.500 |
| Home for the Aged - B&I | 35,566 | | | | | | |
| Sheriff | 1,748,261 | 11.441 | 1,866,756 | 15.656 | 1,949,467 | 1,661,417 | 12.868 |
| Fire | 292,893 | 1.943 | 321,642 | 2.940 | 331,291 | 299,216 | 2.317 |
| Emergency Services | 462,049 | 1.746 | 488,012 | 2.186 | 502,652 | 317,303 | 2.458 |
| | | | | | | | |
| Special Alcoholic Liquor | 5,325 | | 1,396 | | 137,428 | | |
| WeKanDo | | | | | 7,062 | | |
| KFAA/SMART Addiction Act | | | | | 38,464 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 379,904 | | | | | | |
| Non-Budgeted Funds-B | 75,264 | | | | | | |
| Non-Budgeted Funds-C | 16,794 | | | | | | |
| Non-Budgeted Funds-D | 141,352 | | | | | | |
| Totals | 13,343,503 | 80.408 | 13,928,999 | 80.320 | 18,562,624 | 9,476,476 | 73.398 |
| | | | | | | *Revenue Neutral Rate* ** | 62.495 |
| Less: Transfers | 2,018,689 | | 1,450,000 | | 2,150,000 | | |
| Net Expenditure | 11,324,814 | | 12,478,999 | | 16,412,624 | | |
| Total Tax Levied | 11,825,810 | | 8,068,428 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 147,085,256 | | 100,460,403 | | 129,112,943 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 1,594,508 | 0 | 0 |
| Total | 1,594,508 | 0 | 0 |

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Amy Jo Tharp
County Clerk

Page No. 21

**Roll Call Vote**

A Roll Call Vote of the Board of Stevens County Commissioners to Levy a Property Tax Exceeding the Revenue Neutral Rate of 62.495 to the proposed rate of 73.398.

The Hearing to Exceed Revenue Neutral Rate will be held on September 15, 2025.

Resolution No. 25-09

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Tron Stegman, Chair | ✓ | | |
| Joe D. Thompson, Vice Chair | ✓ | | |
| Shannon Crawford, Commissioner | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |

Certified:

Amy Jo Tharp, Stevens County Clerk

COUNTY CLERK SEAL STEVENS COUNTY, KANSAS

Must return this page to the County Clerk's office no later than Sept. 20th. MUST have RNR Hearing prior to Budget Hearing (can be same day, just need to be done before moving on with budget hearing).

Resolution No. 25-09

**A RESOLUTION OF THE COUNTY OF STEVENS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the County of Stevens was calculated as 62.495 mills by the Stevens County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the County of Stevens will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 15, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the County of Stevens, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF STEVENS:**

The County of Stevens shall levy a property tax rate exceeding the Revenue Neutral Rate of 62.495 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 15 day of September 2025 and **SIGNED** by the Governing Body.

Tron Stegman, Chairman

Joe D. Thompson, Vice Chair

Shannon Crawford, Commissioner

Attest: Amy Jo Tharp, Stevens County Clerk

COUNTY CLERK SEAL STEVENS COUNTY, KANSAS (seal)