

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 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		Page No.	2015 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	
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Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	4,039,339	2,896,572	
Road & Bridge	79-1946	8	3,241,732	2,806,753	
Extension Council	2-610	9	135,000	129,537	
Airport Maintenance	2-131	9	221,580	211,365	
County Building	19-117	10	2,598,254		
Community Health	65-204	10	472,180	255,773	
Employee Benefits	12-16,102	11	2,502,988	1,743,946	
Fair Maintenance	2-132	11	114,255	109,207	
Hospital Maintenance/Pioneer Manor	19-4606	12	1,980,000	1,895,683	
Library Maintenance	12-1220	12	324,113	310,073	
Library - Employee Benefits	12-16,102	13	97,917	96,439	
Noxious Weed	2-1318	13	189,934	165,076	
Services to Elderly	12-1680	14	179,865	171,856	
Home for Aged - B&I	10-113	14	1,147,821	991,412	
Hospital - B&I	10-113	15	20,311		
LEC - B&I	10-113	15			
Special Alcoholic Liquor		16	56,304		
WeKanDo		16	417,462		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Totals		xxxxx	17,739,055	11,783,692	
Budget Summary		21			
Budget Summary2					County Clerk's Use Only
Neighborhood Revitalization Rebate			Vote publication required?	No	

Nov 1, 2014 Total Assessed Valuation

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
theresad@lhd.com

Attest: _____ 2014

County Clerk

Governing Body

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ <u>12,513,651</u>
2. Debt service levy in 2014 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>12,513,651</u>

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ <u>463,260</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>2,134,879</u>	
5b. Personal property 2013	- <u>0</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>2,134,879</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2014:	<u>2,595,314</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>5,193,453</u>	
8. Total estimated valuation July 1, 2014	<u>206,715,144</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>201,521,691</u>	
10. Factor for increase (7 divided by 9)	<u>0.02577</u>	
11. Amount of increase (10 times 3)	+ \$ <u>322,492</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>12,836,143</u>	
13. Debt service levy in this 2015 budget	<u>0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>12,836,143</u>	
15. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 16)	\$ <u>187,705</u>	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>13,023,848</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Stevens County

2015

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Courthouse General			
Salaries	61,530	94,569	97,406
Contractual	408,163	300,000	270,000
Commodities	28,207	50,000	45,000
Capital Outlay	4,694	100,000	90,000
Capital Outlay - Other			
Total	502,594	544,569	502,406
County Commission			
Salaries	79,140	90,038	92,739
Contractual	2,379	16,910	15,219
Commodities		0	
Capital Outlay		0	
Total	81,519	106,948	107,958
County Clerk			
Salaries	96,248	107,500	110,725
Contractual	7,521	7,300	6,570
Commodities	2,788	6,800	5,800
Capital Outlay	1,350		
Total	107,907	121,600	123,095
County Treasurer			
Salaries	135,974	138,000	142,140
Contractual	12,222	17,000	15,300
Commodities	10,953	12,000	10,800
Capital Outlay	3,286	5,000	4,500
Total	162,435	172,000	172,740
Register of Deeds			
Salaries	79,044	81,773	84,227
Contractual	4,796	2,150	1,935
Commodities	6,875	11,720	10,548
Capital Outlay		0	0
Total	90,715	95,643	96,710
Appraiser			
Salaries	94,984	102,759	105,842
Contractual	161,697	169,692	152,723
Commodities	12,547	5,500	4,950
Capital Outlay	2,088	1,300	1,170
Total	271,316	279,251	264,685
County Counselor			
Salaries	44,037		
Contractual	19,528	66,000	59,400
Commodities			
Capital Outlay			
Total	63,565	66,000	59,400
Planning and Zoning			
Salaries	20,206	19,748	20,206
Contractual	507	1,860	1,674
Commodities	1,650	500	450
Capital Outlay		450	405
Total	22,363	22,558	22,735
Total - Page 7b	1,302,414	1,408,569	1,349,729

Stevens County

2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Election			
Salaries	1,393	9,400	2,500
Contractual	5,829	23,500	7,500
Commodities	124	2,200	1,100
Capital Outlay	9,106	3,000	11,000
Total	16,452	38,100	22,100
Data Processing			
Salaries			
Contractual	61,491	80,500	72,450
Commodities			
Capital Outlay			
Total	61,491	80,500	72,450
Other Contractual Services			
Soil Conservation	32,020	32,020	28,818
Economic Development	93,662	93,712	84,341
Economic Development Incentives	158,444		
Community Foundation	268,046		0
Total	552,172	125,732	113,159
GIS			
Salaries	41,343	44,108	46,313
Contractual	4,139	25,350	13,150
Commodities	3,081	3,000	2,700
Capital Outlay		3,000	2,700
Total	48,563	75,458	64,863
County Attorney			
Salaries	32,782	33,907	34,924
Contractual	96,517	67,341	60,607
Commodities			
Capital Outlay			
Total	129,299	101,248	95,531
Sheriff			
Salaries	713,670	756,879	785,585
Contractual	101,623	186,000	191,580
Commodities	118,012	232,436	239,408
Capital Outlay	51,912	45,000	46,350
Total	985,217	1,220,315	1,262,923
District Court			
Salaries			
Contractual	29,355	51,660	58,800
Commodities	8,660	6,480	7,200
Capital Outlay	22,076	5,400	6,000
Total	60,091	63,540	72,000
Emergency Preparedness			
Salaries			
Contractual	478	2,500	2,250
Commodities	378		
Capital Outlay	106		10,000
Total	962	2,500	12,250
Total - Page7c	1,854,247	1,707,393	1,715,276

Stevens County

2015

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Fire			
Salaries	59,689	71,000	73,130
Contractual	21,181	33,400	30,060
Commodities	31,900	33,000	29,700
Capital Outlay	26,430	5,000	24,500
Total	139,200	142,400	157,390
Community Service			
Salaries			
Contractual	4,587		
Commodities			
Capital Outlay			
Total	4,587	0	0
Juvenile Detention			
Salaries			
Contractual	2,072	6,580	5,922
Commodities			
Capital Outlay			
Total	2,072	6,580	5,922
4-H Building			
Salaries			
Contractual	11,692	6,500	5,850
Commodities	1,423	2,000	1,800
Capital Outlay			
Total	13,115	8,500	7,650
Other Contractual Services			
Historical Society	97,000	90,000	81,000
Total	97,000	90,000	81,000
Emergency Services			
Salaries	105,413	128,700	132,555
Contractual	17,910	26,500	23,850
Commodities	34,735	28,000	25,200
Capital Outlay	75,285	100,000	22,500
Total	233,343	283,200	204,105
SWKS Health Initiative			
Salaries			
Contractual	28,689		
Commodities			
Capital Outlay			
Total	28,689	0	0
Wellness Center			
Salaries	88,158	103,901	93,527
Contractual	15,564	28,584	25,726
Commodities	7,033	4,330	3,897
Capital Outlay	8,935	3,776	3,398
Total	119,690	140,591	126,548
Total - Page7d	637,696	671,271	582,615

Stevens County

2015

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Solid Waste			
Salaries	110,318	110,210	113,516
Contractual	74,583	84,000	59,250
Commodities	59,156	46,600	41,940
Capital Outlay	425	1,000	900
Total	244,482	241,810	215,606
Rodent Control			
Salaries			
Contractual		4,000	3,600
Commodities	4,349		
Capital Outlay			
Total	4,349	4,000	3,600
Other Contractual Services			
Coroner	12,080	11,000	9,900
Developmentally Disabled - SDSI	36,821	36,874	33,187
Developmentally Disabled - RCDC	24,500	24,500	22,050
Mental Health - SW Guidance Center	49,640	49,640	44,676
Total	123,041	122,014	109,813
Other Contractual Services			
Western KS Child Advocacy	3,000	3,000	2,700
Total	3,000	3,000	2,700
Transfers Out			
Building	1,000,000		
WeKanDo		225,695	0
Equipment - Solid Waste	40,000	0	0
Equipment - EMS/Fire	60,000	60,000	60,000
Total	1,100,000	285,695	60,000
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 - Page 7e	1,474,872	656,519	391,719

Stevens County

2015

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
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 7f	0	0	0
Total - Page 7b	1,302,414	1,408,569	1,349,729
Total - Page 7c	1,854,247	1,707,393	1,715,276
Total - Page 7d	637,696	671,271	582,615
Total - Page 7e	1,474,872	656,519	391,719
Total Detail Expenditures**	5,269,229	4,443,752	4,039,339

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

Stevens County

2015

FUND PAGE - ROAD DETAIL

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Maintenance			
Salaries	784,592	835,233	860,290
Contractual	43,045	70,000	63,000
Commodities	650,848	960,000	833,000
Capital Outlay	43,542	10,000	9,000
Total	1,522,027	1,875,233	1,765,290
Construction			
Salaries			
Contractual		1,000	
Commodities	1,287,834	1,402,000	1,263,800
Capital Outlay			
Total	1,287,834	1,403,000	1,263,800
Administrative			
Salaries	105,291	107,080	110,292
Contractual	70,214	109,000	98,100
Commodities	3,651	5,000	2,000
Capital Outlay		2,500	2,250
Total	179,156	223,580	212,642
Transfers Out			
Road Machinery and Equipment	400,000		
Total	400,000	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	3,389,017	3,501,813	3,241,732

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Stevens County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extension Council	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,415	795	1,114
Receipts:			
Ad Valorem Tax	144,540	145,828	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	814		
Motor Vehicle Tax	4,026	3,525	4,497
Recreational Vehicle Tax		101	135
16/20 M Vehicle Tax		865	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	149,380	150,319	5,632
Resources Available:	150,795	151,114	6,746
Expenditures:			
Appropriation	150,000	150,000	135,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	150,000	150,000	135,000
Unencumbered Cash Balance Dec 31	795	1,114	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	150,000	150,000	135,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,000
		Tax Required	128,254
		Delinquent Comp Rate: 1.0%	1,283
		Amount of 2014 Ad Valorem Tax	129,537

Adopted Budget Airport Maintenance	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	25,504	30,609	4,182
Receipts:			
Ad Valorem Tax	301,586	210,409	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,657		
Motor Vehicle Tax	9,086	7,349	6,489
Recreational Vehicle Tax		212	195
16/20 M Vehicle Tax		1,803	1,442
Rents and Royalties	1,436		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	313,765	219,773	8,126
Resources Available:	339,269	250,382	12,308
Expenditures:			
Personnel	64,019		
Contractual	244,641		
Appropriations		246,200	221,580
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	308,660	246,200	221,580
Unencumbered Cash Balance Dec 31	30,609	4,182	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	308,660	246,200	221,580
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	221,580
		Tax Required	209,272
		Delinquent Comp Rate: 1.0%	2,093
		Amount of 2014 Ad Valorem Tax	211,365

Stevens County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Building	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,053,865	2,727,012	2,589,537
Receipts:			
Ad Valorem Tax	266,181	225,695	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,692		
Motor Vehicle Tax	8,685	6,488	6,961
Recreational Vehicle Tax		187	209
16/20 M Vehicle Tax		1,592	1,547
Capital Lease Proceeds	800,000		
Transfer In	1,000,000	0	0
Other Receipts	457,103		
Interest on Idle Funds	567		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,534,228	233,962	8,717
Resources Available:	5,588,093	2,960,974	2,598,254
Expenditures:			
Contractual	2,812,296		
Capital Outlay	48,785	95,922	2,322,739
Courthouse Heating/Air System		275,515	275,515
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,861,081	371,437	2,598,254
Unencumbered Cash Balance Dec 31	2,727,012	2,589,537	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	3,733,912	3,595,922	2,598,254
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,598,254
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2014 Ad Valorem Tax	0

Adopted Budget

Community Health	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	98,215	69,265	23,394
Receipts:			
Ad Valorem Tax	204,963	221,233	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,118		
Motor Vehicle Tax	5,992	4,994	6,823
Recreational Vehicle Tax		144	205
16/20 M Vehicle Tax		1,226	1,517
Services	110,650	120,399	100,000
School Nurse	24,000	12,000	12,000
Intergovernmental Revenue	101,798	75,963	75,000
Donations	100	3,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	448,621	438,959	195,545
Resources Available:	546,836	508,224	218,939
Expenditures:			
Personnel Services	308,120	319,630	323,500
Contractual Services	68,967	57,700	51,930
Commodities	54,119	107,500	96,750
Capital Outlay	46,365		0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	477,571	484,830	472,180
Unencumbered Cash Balance Dec 31	69,265	23,394	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	477,571	484,830	472,180
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	472,180
		Tax Required	253,241
		Delinquent Comp Rate: 1.0%	2,532
		Amount of 2014 Ad Valorem Tax	255,773

Stevens County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	550,920	1,058,789	714,392
Receipts:			
Ad Valorem Tax	2,047,524	1,603,132	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,923		
Motor Vehicle Tax	54,839	49,904	49,442
Recreational Vehicle Tax		1,437	1,485
16/20 M Vehicle Tax		12,245	10,990
Interest on Idle Funds			
Miscellaneous	1,375		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,113,661	1,666,718	61,917
Resources Available:	2,664,581	2,725,507	776,309
Expenditures:			
Social Security	225,294	295,615	295,615
Retirement	261,562	316,500	708,373
Workers' Compensation	21,908	189,000	189,000
Unemployment	12,357	10,000	10,000
Health Insurance	1,084,671	1,200,000	1,300,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,605,792	2,011,115	2,502,988
Unencumbered Cash Balance Dec 31	1,058,789	714,392	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	2,252,478	2,211,115	2,502,988
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,502,988
		Tax Required	1,726,679
	Delinquent Comp Rate: 1.0%		17,267
	Amount of 2014 Ad Valorem Tax		1,743,946

Adopted Budget Fair Maintenance	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	434	533	1,339
Receipts:			
Ad Valorem Tax	120,049	124,028	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	674		
Motor Vehicle Tax	3,626	2,926	3,825
Recreational Vehicle Tax		84	115
16/20 M Vehicle Tax		718	850
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	124,349	127,756	4,790
Resources Available:	124,783	128,289	6,129
Expenditures:			
Appropriation	124,250	126,950	114,255
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	124,250	126,950	114,255
Unencumbered Cash Balance Dec 31	533	1,339	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	124,250	126,950	114,255
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,255
		Tax Required	108,126
	Delinquent Comp Rate: 1.0%		1,081
	Amount of 2014 Ad Valorem Tax		109,207

Stevens County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Hospital Maintenance/Pioneer Manor	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	9,008	12,073	20,467
Receipts:			
Ad Valorem Tax	2,231,728	2,139,091	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	11,324		
Motor Vehicle Tax	60,013	54,391	65,972
Recreational Vehicle Tax		1,566	1,982
16/20 M Vehicle Tax		13,346	14,665
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,303,065	2,208,394	82,619
Resources Available:	2,312,073	2,220,467	103,086
Expenditures:			
Appropriation	1,608,276	1,354,169	1,218,752
Appropriation - Pioneer Manor	691,724	845,831	761,248
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,300,000	2,200,000	1,980,000
Unencumbered Cash Balance Dec 31	12,073	20,467	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	2,300,000	2,200,000	1,980,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,980,000
		Tax Required	1,876,914
		Delinquent Comp Rate: 1.0%	18,769
		Amount of 2014 Ad Valorem Tax	1,895,683

Adopted Budget Library Maintenance	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,925	2,550	4,034
Receipts:			
Ad Valorem Tax	378,508	338,542	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,350		
Motor Vehicle Tax	12,546	9,227	10,441
Recreational Vehicle Tax		266	314
16/20 M Vehicle Tax		2,264	2,321
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	393,404	350,299	13,076
Resources Available:	395,329	352,849	17,110
Expenditures:			
Appropriation	392,779	348,815	324,113
Other			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	392,779	348,815	324,113
Unencumbered Cash Balance Dec 31	2,550	4,034	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	392,779	348,815	324,113
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	324,113
		Tax Required	307,003
		Delinquent Comp Rate: 1.0%	3,070
		Amount of 2014 Ad Valorem Tax	310,073

Stevens County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library - Employee Benefits	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	309	88
Receipts:			
Ad Valorem Tax	82,530	60,716	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		2,010	1,873
Recreational Vehicle Tax		58	56
16/20 M Vehicle Tax		493	416
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	82,530	63,277	2,345
Resources Available:	82,530	63,586	2,433
Expenditures:			
Appropriation	82,221	63,498	97,917
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	82,221	63,498	97,917
Unencumbered Cash Balance Dec 31	309	88	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	82,221	63,498	97,917
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		97,917
	Tax Required		95,484
	Delinquent Comp Rate: 1.0%		955
	Amount of 2014 Ad Valorem Tax		96,439

Adopted Budget Noxious Weed	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	155,175	171,647	24,711
Receipts:			
Ad Valorem Tax	177,027	46,111	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	376		
Motor Vehicle Tax	2,226	4,314	1,422
Recreational Vehicle Tax		124	43
16/20 M Vehicle Tax		1,059	316
Charges for Services	28,304		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	207,933	51,608	1,781
Resources Available:	363,108	223,255	26,492
Expenditures:			
Personnel	83,189	86,494	89,089
Contractual	9,209	12,050	10,845
Commodities	98,863	100,000	90,000
Capital Outlay	200		0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	191,461	198,544	189,934
Unencumbered Cash Balance Dec 31	171,647	24,711	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	228,025	198,544	189,934
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		189,934
	Tax Required		163,442
	Delinquent Comp Rate: 1.0%		1,634
	Amount of 2014 Ad Valorem Tax		165,076

Stevens County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Services to Elderly	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,093	1,208	2,179
Receipts:			
Ad Valorem Tax	187,393	195,003	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,055		
Motor Vehicle Tax	5,697	4,567	6,014
Recreational Vehicle Tax		131	181
16/20 M Vehicle Tax		1,121	1,337
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	194,145	200,822	7,532
Resources Available:	195,238	202,030	9,711
Expenditures:			
Appropriations - Hugoton	174,500	179,735	161,761
Appropriations - Moscow	19,530	20,116	18,104
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	194,030	199,851	179,865
Unencumbered Cash Balance Dec 31	1,208	2,179	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	194,030	199,851	179,865
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	179,865
		Tax Required	170,154
	Delinquent Comp Rate:	1.0%	1,702
	Amount of 2014 Ad Valorem Tax		171,856

Adopted Budget Home for Aged - B&I	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	94,997	104,559	126,388
Receipts:			
Ad Valorem Tax	866,316	1,023,388	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,402		
Motor Vehicle Tax		20,332	31,562
Recreational Vehicle Tax		585	948
16/20 M Vehicle Tax		4,989	7,016
Close Out Hospital B&I Cash Reserve	93,938	356	311
Close Out LEC B&I	71,527		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,037,183	1,049,650	39,837
Resources Available:	1,132,180	1,154,209	166,225
Expenditures:			
Principal	725,380		
Interest	302,241		
Commissions		200	200
Cash Basis Reserve		0	120,000
Pioneer Manor Capital Lease		1,027,621	1,027,621
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,027,621	1,027,821	1,147,821
Unencumbered Cash Balance Dec 31	104,559	126,388	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	1,147,821	1,147,821	1,147,821
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,147,821
		Tax Required	981,596
	Delinquent Comp Rate:	1.0%	9,816
	Amount of 2014 Ad Valorem Tax		991,412

Stevens County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Hospital - B&I	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	94,294	667	311
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	71		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Use of Money and Property	240		
Reimbursement from Hospital	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,311	20,000	20,000
Resources Available:	114,605	20,667	20,311
Expenditures:			
Principal	20,000	20,000	20,000
Close Out of Cash Reserve	93,938	356	311
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	113,938	20,356	20,311
Unencumbered Cash Balance Dec 31	667	311	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	113,938	20,356	20,311
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		20,311
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
	Amount of 2014 Ad Valorem Tax		0

Adopted Budget LEC - B&I	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	54,796	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,737		
Motor Vehicle Tax	13,994		
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Use of Money and Property	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	16,731	0	0
Resources Available:	71,527	0	0
Expenditures:			
Principal	0		
Interest	0		
Close Out Fund	71,527		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	71,527	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	80,613	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
	Amount of 2014 Ad Valorem Tax		0

Stevens County

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcoholic Liquor	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	40,689	48,891	50,791
Receipts:			
Intergovernmental Revenue	11,052	5,491	5,513
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,052	5,491	5,513
Resources Available:	51,741	54,382	56,304
Expenditures:			
Contractual	2,850	3,591	56,304
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,850	3,591	56,304
Unencumbered Cash Balance Dec 31	48,891	50,791	0
2013/2014/2015 Budget Authority Amount:	38,465	46,591	56,304

Adopted Budget

WeKanDo	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	691,977	438,654	417,462
Receipts:			
Transfer from General	0	225,695	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	225,695	0
Resources Available:	691,977	664,349	417,462
Expenditures:			
Economic Development	253,323	246,887	417,462
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	253,323	246,887	417,462
Unencumbered Cash Balance Dec 31	438,654	417,462	0
2013/2014/2015 Budget Authority Amount:	870,785	646,887	417,462

Stevens County

NON-BUDGETED FUNDS (A)

2015

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Airport Operating		Airport Grants		Ambulance Bequest		E911		Equipment		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	618,630	Cash Balance Jan 1	-19,439	Cash Balance Jan 1	4,819	Cash Balance Jan 1	67,637	Cash Balance Jan 1	571,152	1,242,799
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental revenue	205,500	Intergovernmental revenue	341,539	Donations	13,260	Licenses & Fees	49,517	Transfers in	100,000	
Use of money & property	21,043									
Other	119,021									
Total Receipts	345,564	Total Receipts	341,539	Total Receipts	13,260	Total Receipts	49,517	Total Receipts	100,000	849,880
Resources Available:	964,194	Resources Available:	322,100	Resources Available:	18,079	Resources Available:	117,154	Resources Available:	671,152	2,092,679
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	40,317	Capital Outlay	385,760	Commodities	11,759	Contractual	12,069			
Commodities	99,956									
Capital Outlay	100,134									
Total Expenditures	240,407	Total Expenditures	385,760	Total Expenditures	11,759	Total Expenditures	12,069	Total Expenditures	0	649,995
Cash Balance Dec 31	723,787	Cash Balance Dec 31	-63,660	Cash Balance Dec 31	6,320	Cash Balance Dec 31	105,085	Cash Balance Dec 31	671,152	1,442,684
										1,442,684

See Tab B

**Note: These two block figures should agree.

Stevens County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Motor Vehicle Operating										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,903	Cash Balance Jan 1		29,903						
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses & fees	29,800									
Total Receipts	29,800	Total Receipts	0	29,800						
Resources Available:	59,703	Resources Available:	0	59,703						
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	9,211									
Commodities	24,365									
Total Expenditures	33,576	Total Expenditures	0	33,576						
Cash Balance Dec 31	26,127	Cash Balance Dec 31	0	26,127						
										26,127

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Stevens County
will meet on September 29, 2014, at 8:30 AM at 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. Detailed budget information is available at Stevens County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	5,269,229	11.121	4,443,752	15.554	4,039,339	2,896,572	14.012
Road & Bridge	3,389,017	11.543	3,501,813	11.827	3,241,732	2,806,753	13.578
Extension Council	150,000	0.543	150,000	0.646	135,000	129,537	0.627
Airport Maintenance	308,660	1.133	246,200	0.932	221,580	211,365	1.022
County Building	2,861,081	1.000	371,437	1.000	2,598,254		
Community Health	477,571	0.770	484,830	0.980	472,180	255,773	1.237
Employee Benefits	1,605,792	7.691	2,011,115	7.102	2,502,988	1,743,946	8.436
Fair Maintenance	124,250	0.451	126,950	0.549	114,255	109,207	0.528
Hospital Maintenance/Pioneer Manor	2,300,000	8.383	2,200,000	9.477	1,980,000	1,895,683	9.171
Library Maintenance	392,779	1.422	348,815	1.500	324,113	310,073	1.500
Library - Employee Benefits	82,221	0.310	63,498	0.269	97,917	96,439	0.467
Noxious Weed	191,461	0.665	198,544	0.204	189,934	165,076	0.799
Services to Elderly	194,030	0.704	199,851	0.864	179,865	171,856	0.831
Home for Aged - B&I	1,027,621	3.134	1,027,821	4.534	1,147,821	991,412	4.796
Hospital - B&I	113,938		20,356		20,311		
LEC - B&I	71,527						
Special Alcoholic Liquor	2,850		3,591		56,304		
WeKanDo	253,323		246,887		417,462		
Non-Budgeted Funds-A	649,995						
Non-Budgeted Funds-B	45,310						
Non-Budgeted Funds-C	457,153						
Non-Budgeted Funds-D	33,576						
Totals	20,001,384	48.870	15,645,460	55.438	17,739,055	11,783,692	57.004
Less: Transfers	1,665,465		286,051		60,311		
Net Expenditure	18,335,919		15,359,409		17,678,744		
Total Tax Levied	13,099,185		12,513,651		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	268,038,658		225,750,468		206,715,144		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	600,000	600,000	40,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	7,618,311	6,856,213	6,866,557
Total	8,218,311	7,456,213	6,906,557

*Tax rates are expressed in mills

Pam Bensel
Clerk

AS ADJUSTED AND ADOPTED AT BUDGET HEARING

NOTICE OF BUDGET HEARING

The governing body of
Stevens County
will meet on September 29, 2014, at 8:30 AM at 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. Detailed budget information is available at Stevens County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	5,269,229	11.121	4,443,752	15.554	4,039,339	2,896,572	14.012
Road & Bridge	3,389,017	11.543	3,501,813	11.827	3,241,732	2,806,753	13.578
Extension Council	150,000	0.543	150,000	0.646	135,000	129,537	0.627
Airport Maintenance	308,660	1.133	246,200	0.932	221,580	211,365	1.022
County Building	2,861,081	1.000	371,437	1.000	2,598,254		
Community Health	477,571	0.770	484,830	0.980	472,180	255,773	1.237
Employee Benefits	1,605,792	7.691	2,011,115	7.102	2,502,988	1,743,946	8.436
Fair Maintenance	124,250	0.451	126,950	0.549	114,255	109,207	0.528
Hospital Maintenance/Pioneer Manor	2,300,000	8.383	2,200,000	9.477	1,980,000	1,895,683	9.171
Library Maintenance	392,779	1.422	348,815	1.500	408,034	394,833	1.910
Library - Employee Benefits	82,221	0.310	63,498	0.269	97,917	96,439	0.467
Noxious Weed	191,461	0.665	198,544	0.204	189,934	165,076	0.799
Services to Elderly	194,030	0.704	199,851	0.864	179,865	171,856	0.831
Home for Aged - B&I	1,027,621	3.134	1,027,821	4.534	1,147,821	991,412	4.796
Hospital - B&I	113,938		20,356		20,311		
LEC - B&I	71,527						
Special Alcoholic Liquor	2,850		3,591		56,304		
WeKanDo	253,323		246,887		417,462		
Non-Budgeted Funds-A	649,995						
Non-Budgeted Funds-B	45,310						
Non-Budgeted Funds-C	457,153						
Non-Budgeted Funds-D	33,576						
Totals	20,001,384	48.870	15,645,460	55.438	17,822,976	11,868,452	57.414
Less: Transfers	1,665,465		286,051		60,311		
Net Expenditure	18,335,919		15,359,409		17,762,665		
Total Tax Levied	13,099,185		12,513,651		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	268,038,658		225,750,468		206,715,144		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	600,000	600,000	40,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	7,618,311	6,856,213	6,866,557
Total	8,218,311	7,456,213	6,906,557

*Tax rates are expressed in mills

Pam Bensel
Clerk