MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

301 S. Park Avenue, Room 340, PO Box 200547, Helena, Montana 59620-0547

MONTANA

CITY/TOWN/COUNTY

FINAL

BUDGET DOCUMENT

Fiscal Year ended June 30, 2009

County of STILLWATER

DESK REVIEW COMPLETED BY_____

Form Prescribed by Department of Administration
Local Government Services Bureau - Systems
Montana Budgetary, Accounting, and Reporting System

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2009, was prepared according to law and adopted by the City/Town Council __, City/Town Commission __, Board of County Commissioners X, on September 16, 2008; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed _____ Date _____
Mayor

Signed _____ Date_____
Manager

City/Town of_____

OR

Signed Dennis R. Hoyem Date 10/9/08
Board Chairman

County of Stillwater

GENERAL STATISTICAL INFORMATION

PLEASE COMPLETE APPLICABLE SECTION

Counties

CLASS OF COUNTY	2nd
COUNTY SEAT	Columbus
YEAR ORGANIZED	1913
REGISTERED VOTERS	5,941
AREA (SQ. MILES)	1,777
COURTHOUSE ELEVATION	3,698
INCORPORATED CITIES	
INCORPORATED TOWNS	
Columbus	
POPULATION OF COUNTY	8,660
FORM OF GOVERNMENT	Commission
NUMBER OF EMPLOYEES (ELECTED)	10
NUMBER OF EMPLOYEES (NON-ELECTED)	

Cities/Town

CLASS OF CITY/TOWN	
COUNTY LOCATED IN	
YEAR ORGANIZED	
REGISTERED VOTERS	
AREA (SQ. MILES)	
POPULATION OF CITY/TOWN	
FORM OF GOVERNMENT	
NUMBER OF EMPLOYEES (ELECTED)	
NUMBER OF EMPLOYEES (NON-ELECTED)	
MILES OF STREETS AND ALLEYS	
MUNICIPAL WATER	
NUMBER OF CONSUMERS	
WATER RATE PER 1,000 GALLONS	
SEWER RATES	

BUD03-OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (chairman)	Dennis R. Hoyem	12/31/2010
Commissioner	Jerry L. Friend	12/31/2008
Commissioner	Maureen Davey	12/31/2012
Assessor		
Attorney	John I. Petak, III	12/31/2010
Auditor		
Clerk and Recorder	Pauline Mishler	12/31/2010
Clerk of District Court	Jean Bare	12/31/2008
Coroner		
Justice of Peace	Marilyn Kober	12/31/2010
Justice of Peace		
Public Administrator		
School Superintendent	Judy Martin	12/31/2010
Sheriff	Clifford Brophy	12/31/2010
Treasurer	Beverly McCurry	12/31/2010
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor		
Council/Commission		
City Manager		
Administrative Assistant		
Attorney		
Chief of Police		
Clerk		
Clerk/Treasurer		
Finance Director		
City Judge		
Treasurer		
Water/Sewer/Garbage Collector		

BUD04-EMPLOYEES

COUNTY OF STILLWATER

SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

FUND	2006 FY PERMANENT FULL-TIME EMPLOYEES	2007 FY PERMANENT FULL-TIME EMPLOYEES	2008 FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General	22	22	23	23
Road	11	11	10	10
Poor				
Bridge	6	6	4	5
Weed	2	2	1	1
Fair				
District Court	1	1	1	2
Youth Detention Center				
Parks/Recreation				
Library	2	2	2	2
City/County Planning	3	1	1	2
City/County Health				
Predatory Animal				
Extension	1	1	1	1
Ambulance				
Hospital				
Museum				
Nursing Home				
Airport				
Solid Waste	2	3	3	3
Public Safety	10	11	10	10
Victims Advocate	1	1	1	1
Total County Employees	61	61	57	60

Note: Do not include any employee who is not employed directly by the entity.

CITY/TOWN OF _____

SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

FUND	_____FY PERMANENT FULL-TIME EMPLOYEES	_____FY PERMANENT FULL-TIME EMPLOYEES	_____FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General				
Airport				
Library				
Ambulance				
Cemetery				
Planning				
Water				
Sewer				
Solid Waste				
Gas/Electric				
Total City/Town Employees	0	0	0	0

Note: Do not include any employee who is not employed directly by the entity.

LOCAL GOVERNMENT BUDGET CALENDAR

Department Requests

1) Finance Officer/Clerk/Clerk & Recorder requests estimates of expenditures and revenues from Department heads **(By June 1st for Counties)**

Requests Received

2) Estimates received by Finance Officer/Clerk/Clerk & Recorder **(By June 10th for Counties)**

Tabulation of estimates

3) Finance Officer/Clerk/Clerk & Recorder tabulates estimates, prepares preliminary budget to be submitted to the governing body **(7-6-4020)**

Preliminary budget submitted

4) Finance Officer/Clerk/Clerk & Recorder submits preliminary budget to governing body for its consideration

Governing body considers budget

5) Governing body makes revisions and determines levy for each fund requiring a levy **(7-6-4020)**

Notice of public hearing

6) Governing body publishes notice that preliminary budget is available for public inspection - dates to be set by governing body **(7-6-4021)**

Hearings on preliminary budget

7) Governing body holds public hearings for taxpayers - Hearings may be continued from day to day prior to the final budget adoption of the budget **(7-6-4024)**

Final budget adopted by resolution

8) Governing body concludes hearings and passes the budget resolution adopting the final budget (the later of the second Monday in August or 45 days from the receipt of the certified taxable values) **(7-6-4024 & 7-6-4030)**

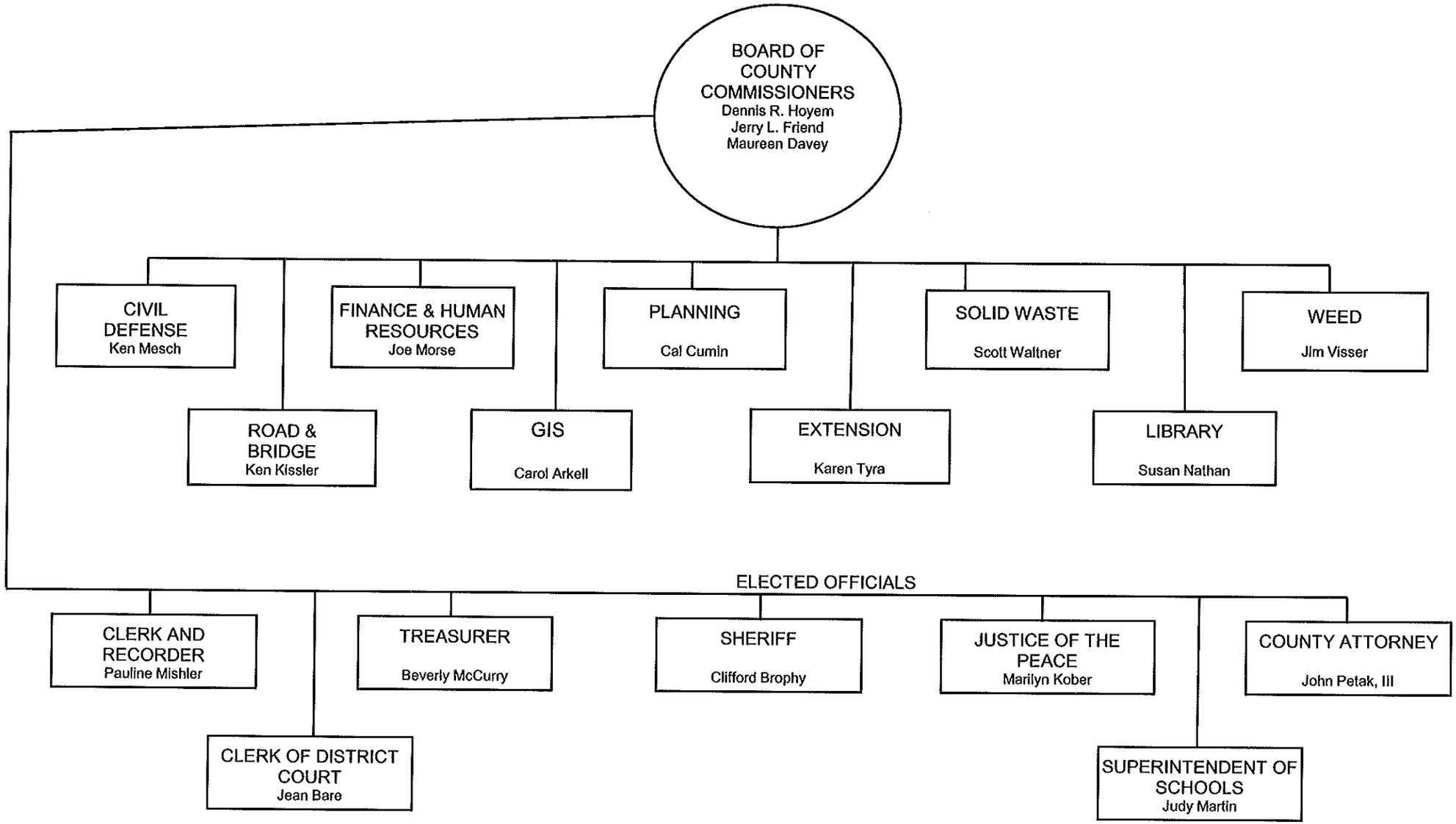
Levies Set

9) Governing body set levies in accordance with law **(7-6-4036)**

Budget submitted to Department of Administration

10) Copy of final budget and levies to be sent to the Department of Administration - Local Government Services by October 1 or within 60 days of receipt of certified taxable values **(7-6-4003)**

STILLWATER COUNTY
ORGANIZATIONAL CHART



COUNTY/CITY/TOWN OF _____

TAXABLE VALUATION/MILL LEVY

TEN YEAR HISTORY AND ANALYSIS

(NOTE: This analysis includes only those levies subject to the limitations of Section 15-10-420, MCA and does not include voted levies. In addition, only the levies assessed entity-wide are to be included.)

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	PREVIOUS YEAR LEVY	CURRENT YEAR LEVY	FLOATED MILL-UP (DOWN)
1998-1999**	28,896,860	N/A	N/A	54.76	N/A
1999-2000	30,400,540	5.20%	54.76	55.84	1.08
2000-2001	28,642,666	-5.78%	55.84	59.42	3.58
2001-2002	31,679,837	10.60%	59.42	63.41	3.99
2002-2003	32,404,304	2.29%	63.41	66.69	3.28
2003-2004	30,398,001	-6.19%	66.69	71.92	5.23
2004-2005	28,825,183	-5.17%	71.92	73.60	1.68
2005-2006	29,350,366	1.82%	73.60	79.00	5.40
2006-2007	30,462,511	3.79%	79.00	85.63	6.63
2007-2008	32,919,033	8.06%	85.63	77.90	(7.73)
2008-2009	33,520,154	1.83%	77.90	80.81	2.91
2009-2010		-100.00%	80.81		(80.81)

****NOTE: 1998-1999 is the first base year under the provisions of Section 15-10-420, MCA. Each subsequent fiscal year becomes the base year for the next fiscal year. This section also allows an entity to carry forward any levies which could have been levied but were not to future periods.**

The currect year levies are ___X___ are not _____ at the maximum levels authorized under Section 15-10-420, MCA.

If the levies are not at the maximum allowed by law, how many additional mills can be levied before the limit is reached or carried forward? _____ Mills

COUNTY CLASSIFICATION (County Only)

COUNTY WIDE TAXABLE VALUATION	33520154
1 **ADD PER SECTION 7-1-2111(2)**	
(a) That portion of taxable value of the county on December 31, 1981, attributable to automobiles and trucks with a rated capacity of 3/4 ton or less;	860345
(b) That portion of taxable value of the county on December 31, 1989, attributable to automobiles and trucks with a manufactured rated capacity of more than 3/4 ton but less than or equal to 1 ton;	67627
(c) That portion of taxable value of the county on December 31, 1997, attributable to buses, trucks with a manufactured rated capacity of more than 1 ton and truck tractors;	69515
(d) That portion of taxable value of the county on December 31, 1997, attributable to trailers, pole trailers, and semi-trailers, pole trailers, and semi-trailers with a declared weight of less than 26,000 pounds;	90437
(e) The value provided by the department of revenue under 15-36-324(13);	384847
(f) 50% of the taxable value of the county on December 31, 1999, attributable to telecommunications property under 15-6-141;	453385
(g) 50% of the taxable value of the county on December 31, 1999, attributable to electrical generation property under 15-6-141; and	618960
(h) 6% of the taxable value of the county on January 1 of each tax year.	2011209.24
2 **ADD PER SECTION 15-23-703(2):** The taxable value of the gross proceeds of coal at 45% of the contract sales price as defined in 15-35-102(7).	
TOTAL TAXABLE VALUATION	**38076479.24**

COUNTY CLASSIFICATION (7-1-2111)

1st Class - Taxable valuation of 50 million or over
2nd Class - Taxable valuation of 30-50 million
3rd Class - Taxable valuation of 20-30 Million
4th Class - Taxable valuation of 15-20 million
5th Class - Taxable valuation of 10-15 million
6th Class - Taxable valuation of 5-10 million
7th Class - Taxable valuation of less than 5 million

I hereby certify that the classification of our County is 2nd Class

[signature] - PVS
Montana Department of Revenue

[signature]
Commission Chairman

Note: A change in classification does not affect the government of the county until the next succeeding first Monday in January,

Stillwater County
Budget Message
For Fiscal Year 2009

The Stillwater County Commission adopted the Fiscal Year 2009 budget on September 16, 2008. A public hearing was held in the Commissioners' Chambers on September 9, 2008, and continued until September 16, 2008, immediately prior to the budget's adoption that same day. This budget is based on County's service priorities and goals established for the current year.

The approved budget sets the spending authority for the County's funds and departments for the year. All current service levels presently in place will remain. The total budgeted expenditures projected for Fiscal Year 2009 are $11,872,418. This is up $111,766 from $11,760,652 in Fiscal Year 2008.

The budget is divided into funds. These funds track the various County programs and services separately as required by State Law. Several funds, including three of the larger funds, the General Fund, Public Safety Fund, and the Road Fund are mainly supported by taxes--primarily (68.4%) property taxes. Many other funds are supported by grant revenues or user fees or assessments.

The County currently employs 60 full time equivalent employees.

Table 1. Changes in Taxable Valuations Between FY 08 and FY 09

TAXABLE VALUATIONS	FY 2008 ($)	FY 2009 ($)	CHANGE	
			$	%
County-Wide	32,919,033	33,520,154	601,121	1.83
County-Wide less Columbus*	26,378,202	26,941,579	563,377	2.14
Town of Columbus	6,540,831	6,578,575	37,744	0.58

*Valuation used for calculating mill levies for the Road and Fire Protection Funds which apply only to those areas outside the Town of Columbus.

Section 15-10-420, MCA, establishes a process to calculate the maximum mill levy for certain funds based on the prior year's maximum allowable levy to maintain the spending authority of the previous year plus a growth factor. The growth factor is one-half of the average rate of inflation for the prior three years which is 1.672%. This resulted in an overall increase of 2.91 mills.

This increase in mills comes as the Counties taxable valuation increased overall. The mill maximum calculation however, excludes the prior year's net and gross proceeds and the difference in the personal property tax reimbursement figures – prior to the calculation of the adjusted ad valorem tax revenue allowed. This is the figure used to calculate the mill value. The reduction of gross proceeds tax revenue results in more mills to be calculated to raise the same amount of revenue.

The County is attempting to slowly increase the level of budgeted cash reserves after several years of declining reserves due to protested taxes and a metal mines tax dispute arising from impact fees being directed from Stillwater County to Sweet Grass County. An attempt was made to include the projected protested amount in the cash reserve balance. An attempt was made to maintain the cash reserve percentage as close to the same percentage as FY 2005. Due to trying to maintain an adequate level of cash reserves as well as address increasing operating expenses, the county felt compelled to exercise its full mill float authority.

BUDGET PREPARATION INSTRUCTIONS

1. A budget message should be inserted after the cover page. The budget message should be prepared by the chief executive of the governmental unit and explain in general terms the fiscal experience of the city/town or county during the past year, its present financial status, and recommendations regarding fiscal impacts and policies for the forthcoming budget year.

2. General Fund -

   A. Detailed expenditure worksheets are provided for the General Fund. These worksheets allow for budgeting by activity and object. These worksheets should be summarized by activity and then entered in the Expenditure by Function and Activity sheets. These sheets should also contain the previous year's expenditure data for comparison purposes. The final budget expenditures from these pages should then be transferred to the appropriations column of the Tax Levy Requirements Schedule for computation of the mill levy.

   B. Non-tax revenues are estimated and these totals should be placed on the Tax Levy Requirements Schedule under the non-tax revenue column.

3. Special Revenue Funds - Expenditure summaries listing usual activities and revenue summaries listing usual sources have been provided for the most commonly found Special Revenue Funds. Any activities or sources not found should be added in the blank spaces provided. Several blank pages are also provided for adding any additional Special Revenue Funds. For each tax supported fund total expenditures and non-tax revenues should be transferred to the Tax Levy Requirements Schedule for mill levy computation.

4. Summaries are provided for all other fund types. These summaries are laid out to include the funds within each of these categories on one page. Local governments with more funds than can be accommodated on one page, should make photo copies of the Summary, as needed, before completing the form supplied and include the copies in their budget.

5. The Tax Levy Requirements Schedule should be completed for every fund whether it has a mill levy or not. The method by which the items are combined is shown by the equations at the top of the columns. Cash reserves are the amount which may be added to the budget of a tax supported fund to provide operating cash for expenditures made between July and November of the following fiscal year. Cash available is the cash balance in the fund on July 1 less any outstanding liabilities. Appropriation is the total budget from the Expenditure Summary. Non-tax revenues are the total amount estimated to accrue to a fund from all sources except property taxes. The non-tax revenue total for each fund comes from the Revenue Summary.

6. Final budget documents are to be submitted to the Department of Administration no later than October 1 or within 60 days from the receipt of the certified taxable values.

A. GENERAL FUND

(1000)

Revenue by Source

Expenditure Summary by Function, Activity and Object

GENERAL FUND SUMMARY OF REVENUES BY SOURCE

SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
310000	TAX REVENUES (Non-levied Ad Valorem Tax)		
312000	Penalty and Interest on Delinquent Taxes	4,101	
314140	*Local Option Tax (1/2%)		
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	4,101	0
320000	Licenses and Permits		
322026	Butchers License	35	35
322044	Sports Pool	30	30
322052	Raffles	25	25
322000	Business Licenses		
10	Alcohol Beverage (Liquor/Beer/Wine)		
20	General/Professional and Occupational		
323000	Non-Business Licenses and Permits		
10	Building Permits	15,025	15,500
30	Animal Licenses		
40	Concealed Weapon Permits		
50	Other Miscellaneous Permits		
SUBTOTAL	.....	15,115	15,590
330000	INTERGOVERNMENTAL REVENUES		
331000	Federal Grants (List and Describe)		
	Help America Vote Grant	1,000	
333000	Federal Payments in Lieu of Taxes		
20	Taylor Grazing		
40	Payments in Lieu (P.I.L.T.)		
70	Refuge Revenue Sharing	1,949	
334000	State Grants (List and Describe)		
	Civil Defense	13,133	13,804
335000	State Shared Revenues		
25	Drivers' License Reinstatements		
60	Coal Tax Apportionment		
65	Oil and Gas Production Tax		
80	911 Emergency Number		
95	District Court Reimbursement		
100	Bed Tax Apportionment		
110	Live Card Game Table Permits	750	600
120	Gambling Machine Permits		
210	Personal Property Tax Reimbursement	1,708	
230	State Entitlement Share	220,974	182,128
336000	Other State Payments	93,857	5,000

*NOTE: Can be used for any purpose as designated by governing body.

GENERAL FUND SUMMARY OF REVENUES BY SOURCE

SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
330000	INTERGOVERNMENTAL REVENUES - cont.		
338000	Local Shared Revenues		
SUBTOTAL	.....	333,371	201,532
340000	CHARGES FOR SERVICES		
341000	General Government		
10	Miscellaneous Collections	7,682	7,650
20	Attorney Fees	52,556	52,670
41	Clerk and Recorder Fees	80,959	83,000
42	Election Fees	3,356	2,000
50	District Court Clerk's Fees	797	400
60	Treasurer's Fees (5% New, GVW, etc.)	6,421	6,300
70	Planning Board Fees	30,150	28,200
90	Subdivision Review Fee	200	200
342000	Public Safety		
11	Sheriff's Fees		
12	Board of Prisoners		
20	Fire Protection Fees		
50	Emergency Services		
343000	Public Works (List)		
10	Street and Roadway Charges		
343060	Airport Revenue		
343300	Miscellaneous Charges for Services		
10	Cemetery Charges		
20	Sale of Cemetery Plots		
30	Grave Permits		
40	Opening and Closing Charges		
50	Perpetual Care Charges		
60	Weed Control Charges		
344000	Public Health Charges		
344030	Health Inspection Fee	15,073	12,125
346000	Culture and Recreation		
10	Auditorium Use Fees		
20	Golf Fees		
30	Swimming Pool Fees		
40	Camping Facilities Fees		
70	Library Collections		
100	Fair Revenues		
200	Civic Center Revenues		
SUBTOTAL	.....	197,194	192,545

GENERAL FUND SUMMARY OF REVENUES BY SOURCE

SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
350000	FINES AND FORFEITURES		
351010	Justice Court	106	100
11	50% Share of Fines	73,336	71,000
12	Civil Fines	10,663	10,000
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	84,105	81,100
360000	MISCELLANEOUS REVENUES		
361000	Rents/Leases	8,179	7,500
362000	Other	2,362	2,900
365000	Contributions/Donations	400	
SUBTOTAL	.....	10,941	10,400
370000	INVESTMENT AND ROYALTY EARNINGS		
371000	Investment Earnings	119,804	100,000
372000	Royalties		
SUBTOTAL	.....	119,804	100,000
380000	OTHER FINANCING SOURCES		
381000	Proceeds of General Long-Term Debt		
50	Inception of Capital Lease Agreement		
70	Proceeds from Notes/Loans/Intercap		
382000	Proceeds of General Fixed Asset Disposition		
10	Sale of Assets		
SUBTOTAL	.....	0	0
383000	Interfund Operating Transfer (Specify Fund)		
	Health Insurance (6050)	60,005	
SUBTOTAL	.....	60,005	0
			**
TOTAL GENERAL FUND NON-TAX REVENUES		824,636	601,167

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			City/Town/County of: STILLWATER Fiscal Year: 2009				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000	GENERAL GOVERNMENT								
410100	Legislative Services	4.3	249,660	261,277	4.2	197,929	44,325		242,254
410200	Executive Services								0
410320	*District Courts								0
410340	Justice Courts	2.5	134,782	129,332	2.5	117,173	23,100		140,273
410360	Municipal Courts								0
410400	Administrative Services								0
410500	Financial Services								0
410510	Administration	2.3	103,240	104,172	2.4	97,938	9,650		107,588
410530	Auditing								0
410540	Treasurer	4.75	179,262	156,306	4.5	154,260	22,200		176,460
410550	Accounting	2.5	99,718	95,388	2.5	97,369	6,200		103,569
410580	Data Processing		57,400	66,352			97,027		97,027
410590	Assessor		25	109			100		100
410600	Elections	1	64,555	60,127	1	31,862	37,500		69,362
410700	Purchasing Services								0
410800	Personnel Services								0
410900	Records Administration								0
411000	Planning and Research Services	1.5	72,321	70,917	1.5	54,731	42,100		96,831
411100	Legal Services	3.6	270,077	250,591	4.1	179,200	92,567		271,767
411200	Facilities Administration	1	214,991	216,269	1.1	43,047	189,600	0	232,647
411300	Central Communication								0
411400	Engineering Services								0
411500	Estate Administration		300				300		300
411600	Public School Administration	0.85	38,305	31,146	0.83	34,547	4,300		38,847
411800	Others (List)								0
	Tax Deed Administration	0.03	1,150	469			1,400		1,400
SUBTOTAL	.....	24.33	1,485,786	1,442,455	25	1,008,056	570,369	0	1,578,425

***Total shown here should be the total from page 21.**

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			City/Town/County of: STILLWATER Fiscal Year: 2009				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000	PUBLIC SAFETY								
420100	Law Enforcement		4,000	279			4,000		4,000
420200	Detention and Correction								0
420300	Probation and Parole								0
420400	Fire Protection		2,500	64,599			5,000		5,000
420500	Protective Inspections								0
420600	Civil Defense	1.4	77,828	60,759	1	44,811	10,900		55,711
420700	Other Emergency Services		3,537	3,535			13,900		13,900
	Others (List)								0
									0
									0
420800	Coroner Services								0
SUBTOTAL	.....	1.4	87,865	129,172	1	44,811	33,800	0	78,611
430000	PUBLIC WORKS								
430200	Road and Street Services								0
430300	Airport								0
430800	Solid Waste Services								0
430900	Cemetery Services								0
431100	Weed Control								0
	Others (List)								0
431300	Central Shop Services		12,100	3,035			2,100	10,000	12,100
									0
SUBTOTAL	.....	0	12,100	3,035	0	0	2,100	10,000	12,100
440000	PUBLIC HEALTH								
440100	Public Health Services	2.67	143,909	117,249	3	127,484	14,900		142,384
440200	Hospitals		28,000				28,000		28,000
440300	Nursing Home								0
440400	Mental Health Centers								0
440500	Health Clinics								0
440600	Animal Control Services								0
440700	Insect and Pest Control								0
	Others (List)								0
									0
									0
SUBTOTAL	.....	2.67	171,909	117,249	3	127,484	42,900	0	170,384

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			City/Town/County of: STILLWATER Fiscal Year: 2009				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
450000	SOCIAL AND ECONOMIC SERVICES								
450100	Welfare								0
450110	Administration								0
450120	Institutional Care								0
450130	Direct Assistance								0
450131	General Assistance								0
450132	Old-Age Assistance								0
450133	Aid-To-Dependent Children								0
450134	Medical Relief								0
450136	Burial of Indigent			400					0
450140	Intergovernmental Welfare Payments								0
450141	Family Services		4,430	4,430			5,387		5,387
450142	Foster Care								0
450150	Vendor Welfare Services								0
450200	Veterans Services		5,500	4,740			5,500		5,500
450300	Aging Services		10,530	10,530			10,530		10,530
450400	Extension Services								0
	Others (List)								0
									0
SUBTOTAL	.....	0	20,460	20,100	0	0	21,417	0	21,417
460000	CULTURE AND RECREATION								
460100	Library Services								0
460200	Fairs								0
460300	Community Grants								0
460400	Parks and Recreation Services								0
	Others (List)								0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
470000	HOUSING AND COMMUNITY DEV.								
470100	Community Public Facility Projects								0
470200	Housing Rehab								0
470300	Economic Development								0
470400	TSEP/Home								0
470500	Home-Rental Assistance								0
SUBTOTAL	.....	0	0	0	0	0	0	0	0

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			City/Town/County of: STILLWATER Fiscal Year: 2009				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
480000	CONSERVATION OF NATURAL RESOURCES								
480100	Soil Conservation								0
480200	Water Quality Control								0
480300	Air Quality Control								0
	Others (List)								0
									0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
490000	DEBT SERVICE								
490400	Interest on Registered Warrants								0
490500	Other Interest Principal Payments								0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
510000	MISCELLANEOUS								
*510100	Special Assessments								0
510200	Judgements								0
510300	Unallocated Costs								0
	Others (List)								0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
520000	OTHER FINANCING USES								
521000	Operating Transfers Out								0
	(Itemize by Fund)								0
	Health Insurance		79,525	79,525			79,525		79,525
	General Capital Fund						26,039		26,039
									0
SUBTOTAL	.....	0	79,525	79,525	0	0	105,564	0	105,564
	TOTAL EXPENDITURES	28	1,857,645	1,791,536	28	1,180,351	776,150	10,000	1,966,501
									**

* CITY/COUNTY PORTION OF SID BONDS/MAINTENANCE

** INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

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COUNTY ONLY

STRICT COURT SUPPLEMENTAL SCHEDULE (If included in General Fund)

Please detail expenditures for the District Court Fund as follows:

ACCOUNT NUMBER	DESCRIPTION	DISTRICT COURT
410300	Judicial Services	
410320	District Court Criminal (Reimbursable)	
410322	Jury	
410324	Prosecution	
410325	Court Reporting	
410326	Indigent Defense	
410328	Psychiatric Exam	
SUBTOTAL - Reimbursable		0
410330	District Court - Other (Non-reimbursable)	
410331	Administration	
410332	Jury	
410333	Judicial Services	
410334	Prosecution	
410335	Court Reporting	
410336	Indigent Defense	
410337	Law Library	
410338	Psychiatric Exam	
420340	Juvenile Probation	
Subtotal-Non Reimbursable		0
TOTAL DISTRICT COURT.....**		0

**Total shown here should be the total from page 17.

GENERAL FUND
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.
Fiscal Year 2008 - 2009

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
				0
				0
				0
				0
				0
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				0
				0
				0
TOTAL	0	0	0	0

B. SPECIAL REVENUE FUNDS

(2000)

Revenue by Source

Expenditure by Function and Activity

Summary of Appropriations by Fund and Object

COUNTY OF STILLWATER
SUMMARY OF APPROPRIATIONS BY FUND AND OBJECT
2008 - 2009 FISCAL YEAR BUDGET
SPECIAL REVENUE - OPERATING FUNDS

2000 FUNDS

FUND NO.	FUND NAME	FTE	PERSONNEL	O & M	CAPITAL OUTLAY	TOTAL*
2110	Road	11	541,794.00	658,861.00	46,594.00	1,247,249.00
2111	Local Option Tax			859,736.00		859,736.00
2113	Local Option Tax Comp		138,179.00			138,179.00
2130	Bridge	6	226,201.00	132,900.00	5,810.00	364,911.00
2140	Noxious Weed	1	49,493.00	92,068.00	20,600.00	162,161.00
2153	Preditory Animal Sheep			4,700.00	80.00	4,780.00
2155	Preditory Animal Cattle			16,000.00	326.00	16,326.00
2160	Pavilion Fairgrounds		200.00	17,020.00		17,220.00
2170	City County Airport			21,200.00	5,891.00	27,091.00
2180	District Court	2.25	89,244.00	71,024.00		160,268.00
2190	County Insurance			101,330.00		101,330.00
2210	Sub-Division Parks			29,313.00		29,313.00
2220	Library	2.5	80,570.00	64,060.00		144,630.00
2250	County Land Planning			6,892.00		6,892.00
2260	Emergency		40,952.00			40,952.00
2271	Mental Health Center			10,000.00		10,000.00
2290	County Extension	1	25,661.00	72,380.00		98,041.00
2300	Public Safety	12.75	573,081.00	226,579.00	38,430.00	838,090.00
2313	Car Gate Program			46,849.00		46,849.00
2340	Fire Protection	0.24	6,875.00	35,066.00		41,941.00
2371	Employer Contribution		387,332.00			387,332.00
2372	Permissive Medical Levy			168,606.00		168,606.00
2382	Search & Rescue			13,550.00	33,192.00	46,742.00
2390	Drug Forfeiture			1,635.00		1,635.00
2393	Records Preservation			36,817.00		36,817.00
2398	Rural Addressing			5,712.00		5,712.00
2399	Stillwater Action Group			2,413.00		2,413.00
2401	Reed Point Lights			2,231.00		2,231.00
2402	Park City Lights			23,315.00		23,315.00
2403	Absarokee Lights			13,280.00		13,280.00
2504	Absarokee Sewer			133,793.00	298,450.00	432,243.00
2800	Alcohol Rehab			20,978.00		20,978.00
2820	Gas Tax			222,254.00		222,254.00
2830	Junk Vehicle			14,097.00		14,097.00
2840	Special Weed			7,500.00		7,500.00
2850	911 Emergency			72,263.00	120,660.00	192,923.00
2859	County Land Planning			8,842.00		8,842.00
2881	Federation Library			4,898.00		4,898.00
2892	TSEP Grant			30,000.00		30,000.00
2893	TSEP Bridge Projects			735,761.00		735,761.00
2894	State Allocated Royalties			12,084.00		12,084.00
2896	Metal Mine Tax Reserve	1.8	78,241.00	610,750.00		688,991.00
2899	Oil & Gas Tax			64,673.00		64,673.00
2900	P.I.L.T.			892,478.00	35,000.00	927,478.00
2915	Alternative Detention			33,000.00		33,000.00
2917	Crime Victims Assistance	1	51,386.00	4,700.00		56,086.00
2922	GLCI Weed Grant			30,559.00		30,559.00
2956	CTEP			15,000.00		15,000.00
2973	Maternal Health Grant			9,417.00		9,417.00
						0.00
						0.00
TOTAL		39.54	2,289,209.00	5,656,584.00	605,033.00	8,550,826.00

*Total should be same as expenditures of the corresponding Special Revenue Fund

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE

FUND:			
Title:	ROAD FUND	County of: STILLWATER	
Number:	2110	Fiscal Year: 2009	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	TAX REVENUES		
312000	Penalty and Interest on Delinquent Taxes	2,921	
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	2,921	0
NON-TAX REVENUES			
320000	LICENSES AND PERMITS		
321090	Encroachment Permits	3,022	3,000
SUBTOTAL	.....	3,022	3,000
330000	INTERGOVERNMENTAL REVENUES		
333000	Federal Payments in Lieu of Taxes		
10	Forest Reserve	20,240	20,000
30	Bankhead Jones		
40	Payments in Lieu of Taxes (P.I.L.T.)		
50	Range Grazing (BLM) Fee		
60	Bureau of Indian Affairs (BIA)		
334000	State Grants (List and Describe)		
	State Aid to Transporation	1,101	1,000
335000	State Shared Revenues		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement	1,550	
230	State Entitlement Share	194,149	222,468
SUBTOTAL	.....	217,040	243,468
340000	CHARGES FOR SERVICES		
343000	Public Works		
343010	Street and Roadway Charges	61,115	
SUBTOTAL	.....	61,115	0
360000	MISCELLANEOUS REVENUES		
361000	Rents/Leases		
362000	Other	618	600
SUBTOTAL	.....	618	600
370000	INVESTMENT/ROYALTY/EARNINGS		
371010	Interest Earnings		
SUBTOTAL	.....	0	0
380000	OTHER FINANCING SOURCES		
383000	Transfers In		2,647
383020	Junk Vehicle Transfer	13,577	12,688
SUBTOTAL	.....	13,577	15,335
TOTAL NON-TAX REVENUES..... **		298,293	262,403

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE

FUND:
Title: ROAD FUND
Number: 2110

County of: STILLWATER
Fiscal Year: 2009

ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	TAX REVENUES		
312000	Penalty and Interest on Delinquent Taxes	2,921	
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	2,921	0
NON-TAX REVENUES			
320000	LICENSES AND PERMITS		
321090	Encroachment Permits	3,022	3,000
SUBTOTAL	.....	3,022	3,000
330000	INTERGOVERNMENTAL REVENUES		
333000	Federal Payments in Lieu of Taxes		
10	Forest Reserve	20,240	20,000
30	Bankhead Jones		
40	Payments in Lieu of Taxes (P.I.L.T.)		
50	Range Grazing (BLM) Fee		
60	Bureau of Indian Affairs (BIA)		
334000	State Grants (List and Describe)		
	State Aid to Transporation	1,101	1,000
335000	State Shared Revenues		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement	1,550	
230	State Entitlement Share	194,149	222,468
SUBTOTAL	.....	217,040	243,468
340000	CHARGES FOR SERVICES		
343000	Public Works		
343010	Street and Roadway Charges	61,115	
SUBTOTAL	.....	61,115	0
360000	MISCELLANEOUS REVENUES		
361000	Rents/Leases		
362000	Other	618	600
SUBTOTAL	.....	618	600
370000	INVESTMENT/ROYALTY/EARNINGS		
371010	Interest Earnings		
SUBTOTAL	.....	0	0
380000	OTHER FINANCING SOURCES		
383000	Transfers In		2,647
383020	Junk Vehicle Transfer	13,577	12,688
SUBTOTAL	.....	13,577	15,335
TOTAL NON-TAX REVENUES..... **		298,293	262,403

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

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FUND: Title: Number:	ROAD FUND 2110	EXPENDITURES BY ACTIVITY AND OBJECT			County of: Stillwater Fiscal Year: 2009				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000	GENERAL GOVERNMENT								
410100	Legislative Services		3,000	684			1,000		1,000
410200	Executive Services								0
	(Commissioners)								0
									0
									0
SUBTOTAL	.....	0	3,000	684	0	0	1,000	0	1,000
430000	PUBLIC WORKS								
430200	Road and Street Services	12	975,790	937,514	12	541,794	495,950	46,594	1,084,338
									0
490500	Intercap Loan		34,996	5,702			123,411		123,411
									0
									0
									0
									0
									0
									0
SUBTOTAL	.....	12	1,010,786	943,216	12	541,794	619,361	46,594	1,207,749
									0
									0
520000	OTHER FINANCING USES								0
521000	Transfers Out		38,500	38,500			38,500		38,500
									0
									0
									0
									0
SUBTOTAL	.....	0	38,500	38,500	0	0	38,500	0	38,500
TOTAL EXPENDITURES	.....	12	1,052,286	1,052,286	12	541,794	658,861	46,594	1,247,249

****INCLUDE AS APPROPRIATIONS OF TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.**

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE

FUND:
Title: BRIDGE FUND
Number: 2130

County of: STILLWATER
Fiscal Year: 2009

ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	TAX REVENUES		
312000	Penalty and Interest on Delinquent Taxes	1,122	
314200	Flat Tax - Coal		
316000	Entitlement Levy Transfer		
SUBTOTAL	.....	1,122	0
NON-TAX REVENUES			
320000	LICENSES AND PERMITS		
SUBTOTAL	.....	0	0
330000	INTERGOVERNMENTAL REVENUES		
333000	Federal Payments in Lieu of Taxes		
10	Forest Reserve		
30	Bankhead Jones		
40	Payments in Lieu of Taxes (P.I.L.T.)		
50	Range Grazing (BLM) Fee		
60	Bureau of Indian Affairs (BIA)		
334000	State Grants (List and Describe)		
335000	State Shared Revenues		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement	405	
230	State Entitlement Share	45,233	51,830
SUBTOTAL	.....	45,638	51,830
340000	CHARGES FOR SERVICES		
343000	Public Works		
SUBTOTAL	.....	0	0
360000	MISCELLANEOUS REVENUES		
361000	Rents/Leases		
362000	Other		
SUBTOTAL	.....	0	0
370000	INVESTMENT/ROYALTY/EARNINGS		
371010	Interest Earnings		
SUBTOTAL	.....	0	0
380000	OTHER FINANCING SOURCES		
383000	Transfers In		2,510
SUBTOTAL	.....	0	2,510
TOTAL NON-TAX REVENUES.....**		46,760	54,340

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

FUND: Title: Number:	BRIDGE FUND 2130	EXPENDITURES BY ACTIVITY AND OBJECT			County of: Stillwater Fiscal Year: 2009				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000	GENERAL GOVERNMENT								
410100	Legislative Services		1,200	636			1,000		1,000
410200	Executive Services								0
	(Commissioners)								0
									0
									0
SUBTOTAL	.....	0.0	1,200	636	0	0	1,000	0	1,000
430000	PUBLIC WORKS								
430200	Road and Street Services								0
431500	Bridge Services	4.5	329,253	277,170	4.5	226,201	101,400	5,810	333,411
									0
									0
									0
									0
									0
									0
									0
SUBTOTAL	.....	4.5	329,253	277,170	4.5	226,201	101,400	5,810	333,411
									0
									0
520000	OTHER FINANCING USES								0
521000	Transfers Out		30,500	30,500			30,500		30,500
									0
									0
									0
									0
SUBTOTAL	.....	0.0	30,500	30,500	0.0	0	30,500	0	30,500
TOTAL EXPENDITURES	.....	4.5	360,953	360,953	4.5	226,201	132,900	5,810	364,911

****INCLUDE AS APPROPRIATIONS OF TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.**

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE

FUND: Title: Number:	DISTRICT COURT 2180	County of: Stillwater Fiscal Year: 2009	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	TAX REVENUES		
312000	Penalty and Interest on Delinquent Taxes	192	
314140	Local Option Tax (1/2%)		
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL		192	0
NON-TAX REVENUES			
320000	LICENSES AND PERMITS		
SUBTOTAL		0	0
330000	INTERGOVERNMENTAL REVENUES		
334000	State Grants (List)		
90	State District Court Grant		
335000	State Shared Revenues		
65	Oil and Gas Production Tax		
95	District Court Reimbursement		
210	Personal Property Tax Reimbursement	126	
230	State Entitlement Share	23,469	26,898
SUBTOTAL		23,595	26,898
340000	CHARGES FOR SERVICES		
341050	District Court Fees	337	300
342040	Interlocal Contract Payments	12,039	12,000
SUBTOTAL		12,376	12,300
350000	FINES AND FORFEITURES		
	District Court Fines	6,926	7,000
	Surcharges		
SUBTOTAL		6,926	7,000
360000	MISCELLANEOUS REVENUES		
361000	Rents/Leases		
362000	Other		
SUBTOTAL		0	0
370000	INVESTMENT/ROYALTY/EARNINGS		
371010	Interest Earnings		
SUBTOTAL		0	0
380000	OTHER FINANCING SOURCES		
383000	Transfers In		
SUBTOTAL		0	0
TOTAL NON-TAX REVENUES	**	43,089	46,124

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

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FUND: Title: Number:	DISTRICT COURT FUND 2180	EXPENDITURES BY ACTIVITY AND OBJECT			County of: Stillwater Fiscal Year: 2009				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410300	JUDICIAL SERVICES								
20	District Court Criminal (Reimbursable)								0
22	Jury Services								0
24	Prosecution Services								0
25	Court Reporting Services								0
26	Indigent Defense								0
28	Psychiatric Examination								0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
410330	District Courts - Other (Non-Reimbursable)								
31	Administration	1.75	83,333	79,086	2.25	89,244	7,675		96,919
32	Jury Services		6,774				6,774		6,774
33	Judicial Services								0
34	Prosecution Services		18,775	17,454			18,675		18,675
35	Court Reporting Services								0
36	Indigent Defense								0
37	Law Library								0
38	Psychiatric Examination								0
420300	Probation and Parole Services								0
40	Juvenile Probation		30,150	34,432			35,150		35,150
SUBTOTAL	.....	1.75	139032	130972	2.25	89244	68274	0	157,518
520000	OTHER FINANCING USES								
521000	Transfers Out		2,750	2,750			2,750		2,750
									0
									0
SUBTOTAL	.....	0	2750	2750	0	0	2750	0	2,750
TOTAL EXPENDITURES.....		1.75	141782	133722	2.25	89244	71024	0	160268

**INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.