Sheridan County | 2025 | State of Kansas
County

CERTIFICATE

To the Clerk of Sheridan County, State of Kansas
We, the undersigned, officers of
Sheridan 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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	6,395,632	2,004,468	
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,921,464	2,114,178	
Noxious Weed		8	383,056	117,860	
Hospital Maintenance		8	1,504,524	725,721	
Public Health		9	127,994	36,283	
Mental Health		9	18,000	17,103	
Library Service Contract		10	20,000	19,019	
Intellectually Disabled		10	48,000	45,754	
Council on Aging		11	57,241	54,415	
Pool Lease Purchase		11	160,373	109,419	
Noxious Weed Cap Out		12	46,623		
Special Alcohol		12	32,507		
911 Wireless		13	196,555		
Parks & Recreation		13	8,646		
Special Ambulance		14	435,587		
Solid Waste		14	210,272		
Hos Rev Bond Ser B1		15	15,028		
Hos Rev Bond Ser B2		15	57,500		
Hos Rev Bond Ser B3		16	11,714		
Hos Rev Bond Ser B4		16	11,600		
Hos Rev Bond Ser B5		17	13,600		
Hos Rev Bond Ser B6		17	102,218		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Totals		xxxxxx	13,778,134	5,244,221	
Budget Hearing Notice		22			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		23			

County Clerk's Use Only
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	72.261
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
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COUNTY CLERK SEAL SHERIDAN COUNTY, KANSAS

Attest: Aug. 20 2024

County Clerk

Governing Body

CPA Summary

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Ambulance	50,000	50,000	50,000	12-110d
General	Capital Improvements	-	-	-	19-120
Road & Bridge	Special Machinery	200,000	200,000	290,000	68-141g
Road & Bridge	Special Highway	125,000	125,000	125,000	68-590
Road & Bridge	Landfill Capital Improvements	25,000	25,000	25,000	19-120
Noxious Weed	Noxious Weed Cap Out	-	-	-	2-1318
Special Motor Vehicle	General	11,987	12,000	12,000	8-145
Oil Depletion	General	396,772	-	-	Resolution
	Total	808759	412000	502000	
	Adjustments*				
	Adjusted Totals	808759	412000	502000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Hosp Rev Board Ser B1	11/17/2015	11/17/2025	0.00	150,280	30,056	N/A	11/17	0	15,028	0	15,028
Hosp Rev Board Ser B2	3/3/2015	3/3/2025	0.00	575,000	115,000	N/A	3/3	0	57,500	0	57,500
Hosp Rev Board Ser B3	3/14/2017	3/14/2027	1.00	110,943	45,706	3/14	3/14	457	11,257	345	11,369
Hosp Rev Board Ser B4	5/15/2018	5/15/2028	0.00	116,000	58,000	N/A	5/15	0	11,600	0	11,600
Hosp Rev Board Ser B5	5/7/2019	5/7/2024	0.00	68,000	13,600	N/A	5/7	0	13,600	0	0
Hosp Rev Board Ser B6	3/23/2022	3/28/2052	2.13	2,250,000	2,195,595	3/28	3/28	46,784	55,434	45,478	56,740
Total Revenue Bonds					**2,457,957**			**47,241**	**164,419**	**45,823**	**152,237**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,457,957**			**47,241**	**164,419**	**45,823**	**152,237**

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, 2024	Payments Due 2024	Payments Due 2025
Swimming Pool	5/16/2013	240	4.00	1,500,000	860,335	110,373	110,373
				Totals	**860,335**	**110,373**	**110,373**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Sheridan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,509,159	3,548,472	3,442,819
Receipts:			
Ad Valorem Tax	2,151,208	2,212,468	xxxxxxxxxxxxxxxx
Delinquent Tax	17,700	15,000	15,000
Motor Vehicle Tax	136,122	93,591	111,797
Recreational Vehicle Tax	4,587	3,535	3,848
16/20M Vehicle Tax	19,135	15,411	16,812
Commercial Vehicle Tax	19,962	13,667	15,924
Watercraft Tax	1,241	0	8
Gross Earnings (Intangible) Tax	0	0	0
Alcohol/Drug Assesment Fee	38	10	10
Ambulance Fees	152,404	125,000	125,000
Antique Registration Fees	2,920	3,000	3,000
Booking Fees	265	500	500
County Attorney Insufficient Fees	60	50	50
County Officials Fees	40,297	40,000	40,000
Dispatch Services	0	10,000	10,000
Diversion Fund Fees	5,423	5,750	5,750
Filing Fees	300	50	50
Game License Fees	45	50	50
Interest on Delinquent/Current Taxes	16,336	24,000	24,000
Local Alcoholic Liquor	817	700	700
Local Sales Tax	355,291	370,000	370,000
Moving Fees	20	50	50
National Info Consortium	0	1,300	1,300
NR Administrative Fees	10,439	10,000	10,000
Reimbursements	38,540	32,000	7,000
Royalties & Rent	2,315	2,800	2,800
Severance Tax	16,385	13,000	13,000
Sheriff - state aid	5,560	500	500
Tax Foreclosure Sale	183	2,100	2,100
Transfer from Special Motor Vehicle	11,987	12,000	12,000
State Aid	24,562	25,000	25,000
Sale of Assets	103,097	0	0
Transfer from Closed Funds	257	0	0
Transfer from Oil Valuation	396,772	0	0
Interest on Idle Funds	339,853	300,000	200,000
Neighborhood Revitalization Rebate	-43,345	-33,511	-55,558
Miscellaneous	38,707	7,500	7,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,869,483**	**3,305,521**	**968,191**
Resources Available:	**6,378,642**	**6,853,993**	**4,411,010**

Sheridan County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	6,378,642	6,853,993	4,411,010
Expenditures:			
General Administration	310,688	360,000	355,000
Apportionments	182,975	188,114	187,787
Ambulance	315,772	449,100	464,100
Information Technology	4,418	25,000	25,000
Appraiser	145,368	167,160	174,722
County Attorney	72,075	76,400	76,400
County Clerk	115,454	120,500	126,500
County Commissioners	59,294	58,100	59,600
County Register of Deeds	65,772	81,300	79,500
County Sheriff	319,525	394,000	394,000
County Treasurer	130,592	144,000	143,000
County Health Officer	1,500	10,000	5,000
District Court	31,196	41,500	46,300
Election	18,137	55,000	30,000
Custodian	35,828	37,500	38,000
Dispatch	214,028	230,000	240,000
Emergency Preparedness	21,231	23,000	24,500
Employee Benefits	575,572	835,000	930,000
District Coroner	0	10,000	10,000
Prisoner Care	34,221	45,000	45,000
Area Council on Aging (Sr Citizen)	9,000	4,500	4,500
Diversion	13,116	1,000	0
Vehicle Replacement	45,000	0	0
Child Advocacy Group	5,000	5,000	5,000
Transfers	50,000	50,000	50,000
	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
	0	0	0
Subtotal	2,775,762	3,411,174	3,513,909
Cash Reserve (2025 column)	0	0	2,881,723
Miscellaneous	54,408	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,830,170**	**3,411,174**	**6,395,632**
Unencumbered Cash Balance Dec 31	3,548,472	3,442,819	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	5,046,767	5,426,999	6,395,632
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,395,632
		Tax Required	1,984,622
	Delinquent Comp Rate:	1.0%	19,846
		Amount of 2024 Ad Valorem Tax	2,004,468

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Insurance	40,193	45,000	50,000
Utilities & Telephone	83,186	90,000	90,000
Legal Services	25,969	30,000	30,000
Publications & Supplies	23,420	50,000	40,000
Jurors	2,611	15,000	15,000
Audit	23,970	25,000	25,000
Equipment	13,839	45,000	45,000
Building Repairs	90,472	50,000	50,000
Postage	7,028	10,000	10,000
Commissary	0	0	0
Total	310,688	360,000	355,000
Apportionments			
Airport	36,475	36,614	36,287
Economic Development	25,000	30,000	30,000
Fair	36,500	36,500	36,500
Historical Society	30,000	30,000	30,000
KNRC	5,000	5,000	5,000
Options	2,000	2,000	2,000
Soil Conservation	25,000	25,000	25,000
Recreation Commission	23,000	23,000	23,000
Total	182,975	188,114	187,787
Ambulance			
Personal Services	284,972	360,000	385,000
Training Officer	0	6,500	0
EMS Building Work	0	5,600	0
EMS Student Reimbursement	0	12,000	0
Expenditures	25,038	25,000	39,100
Capital Outlay	5,762	40,000	40,000
Total	315,772	449,100	464,100
Information Technology			
Personal Services	0	0	0
Contractual	4,418	25,000	25,000
Total	4,418	25,000	25,000
Appraiser			
Personal Services	106,506	126,000	129,472
Expenditures	38,862	41,160	45,250
Total	145,368	167,160	174,722
County Attorney			
Personal Services	44,388	44,280	44,280
Expenditures	27,687	32,120	32,120
Total	72,075	76,400	76,400
County Clerk			
Personal Services	115,226	119,000	125,000
Expenditures	228	1,500	1,500
Total	115,454	120,500	126,500
County Commissioners			
Personal Services	57,600	57,600	57,600
Expenditures	1,694	500	2,000
Total	59,294	58,100	59,600
County Register of Deeds			
Personal Services	63,838	72,000	73,500
Expenditures	1,934	9,300	6,000
Total	65,772	81,300	79,500
Total - Page 6b	**1,271,816**	**1,525,674**	**1,548,609**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Sheriff			
Personal Services	213,154	246,000	246,000
Expenditures	95,590	108,000	108,000
Impound Expenditures	2,794	5,000	5,000
K9 Expenditures	7,987	10,000	10,000
Capital Outlay - Vehicle	0	25,000	25,000
Total	319,525	394,000	394,000
County Treasurer			
Personal Services	123,746	131,000	133,000
Expenditures	6,846	13,000	10,000
Total	130,592	144,000	143,000
County Health Officer			
Expenditures	1,500	10,000	5,000
Total	1,500	10,000	5,000
District Court			
Expenditures	31,196	41,500	46,300
Total	31,196	41,500	46,300
Election			
Personal Services	6,743	15,000	15,000
Expenditures	11,394	40,000	15,000
Total	18,137	55,000	30,000
Custodian			
Personal Services	35,828	37,500	38,000
Total	35,828	37,500	38,000
Dispatch			
Personal Services	206,926	220,000	230,000
Expenditures	7,102	10,000	10,000
Total	214,028	230,000	240,000
Emergency Preparedness			
Personal Services	16,200	17,250	17,500
Expenditures	5,031	5,750	7,000
Total	21,231	23,000	24,500
Total - Page 6c	**772,037**	**935,000**	**920,800**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Employee Benefits			
Social Security/Medicare	137,690	165,000	165,000
Health Insurance	232,204	425,000	500,000
Retirement	161,765	190,000	200,000
Workers Compensation	42,446	50,000	60,000
Unemployment	1,467	5,000	5,000
Total	575,572	835,000	930,000
District Coroner			
Expenditures	0	10,000	10,000
Total	0	10,000	10,000
Prisoner Care			
Expenditures	34,221	45,000	45,000
Total	34,221	45,000	45,000
Area Council on Aging (Sr Citizen)			
Expenditures	9,000	4,500	4,500
Total	9,000	4,500	4,500
Diversion			
Diversion Expenditures	13,116	1,000	0
Total	13,116	1,000	0
Vehicle Replacement			
Capital Outlay - Courthouse	45,000	0	0
Total	45,000	0	0
Child Advocacy Group			
Expenditures	5,000	5,000	5,000
Total	5,000	5,000	5,000
Transfers			
Special Ambulance	50,000	50,000	50,000
Total	50,000	50,000	50,000
Total - Page 6d	**731,909**	**950,500**	**1,044,500**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	**0**	**0**	**0**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	1,271,816	1,525,674	1,548,609
Total - Page 6c	772,037	935,000	920,800
Total - Page 6d	731,909	950,500	1,044,500
Total - Page 6e	0	0	0
Total Detail Expenditures**	**2,775,762**	**3,411,174**	**3,513,909**

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

Sheridan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,718,742	1,502,586	1,341,272
Receipts:			
Ad Valorem Tax	1,545,025	1,899,143	xxxxxxxxxxxxxxxx
Delinquent Tax	11,356	10,000	10,000
Motor Vehicle Tax	76,886	67,220	95,965
Recreational Vehicle Tax	2,568	2,539	3,305
16/20M Vehicle Tax	15,135	11,068	14,431
Commercial Vehicle Tax	10,576	9,816	13,669
Watercraft Tax	652	650	5
Special City & County Highway	323,085	330,000	335,000
County Equalization	2,387	2,000	2,000
KDOT - Connecting Links	53,469	50,000	50,000
State Aid	3,935	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-31,130	-28,750	-47,429
Miscellaneous	10,024	10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,023,968**	**2,363,686**	**486,946**
Resources Available:	**3,742,710**	**3,866,272**	**1,828,218**

Sheridan County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,742,710	3,866,272	1,828,218
Commodities/Contractual/Capital	1,303,613	1,350,000	1,200,000
Employees Benefits	113,231	300,000	360,000
Personal Services	473,280	525,000	625,000
Transfer to Landfill Capital Improvements	25,000	25,000	25,000
Transfer to Special Highway	125,000	125,000	125,000
Transfer to Special Machinery	200,000	200,000	290,000
Cash Reserve (2025 column)	0	0	1,296,464
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,240,124**	**2,525,000**	**3,921,464**
Unencumbered Cash Balance Dec 31	1,502,586	1,341,272	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,414,369	3,915,050	3,921,464
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,921,464
		Tax Required	2,093,246
	Delinquent Comp Rate:	1.0%	20,932
		Amount of 2024 Ad Valorem Tax	2,114,178

CPA Summary

Sheridan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	205,101	209,326	230,707
Receipts:			
Ad Valorem Tax	102,505	124,503	xxxxxxxxxxxxxxxx
Delinquent Tax	213	250	250
Motor Vehicle Tax	713	4,460	6,291
Recreational Vehicle Tax	24	168	217
16/20 M Vehicle Tax	72	734	946
Commercial Vehicle Tax	109	651	896
Watercraft Tax	7	0	0
Reimbursments	25,562	30,000	30,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-2,065	-1,885	-2,944
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**127,140**	**158,881**	**35,656**
Resources Available:	**332,241**	**368,207**	**266,363**
Expenditures:			
Commodities/Contractual/Capital	73,786	85,000	100,000
Personal Services	49,129	52,500	56,000
Transfer to Noxious Weed Capital Outlay	0	0	0
Cash Reserve (2025 column)	0	0	227,056
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**122,915**	**137,500**	**383,056**
Unencumbered Cash Balance Dec 31	209,326	230,707	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	375,952	368,115	383,056
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	383,056
		Tax Required	116,693
	Delinquent Comp Rate:	1.0%	1,167
		Amount of 2024 Ad Valorem Tax	117,860

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	717,812	732,289	xxxxxxxxxxxxxxxx
Delinquent Tax	5,898	5,000	5,000
Motor Vehicle Tax	44,313	31,229	37,003
Recreational Vehicle Tax	1,489	1,180	1,274
16/20 M Vehicle Tax	7,084	5,142	5,564
Commercial Vehicle Tax	6,360	4,560	5,271
Watercraft Tax	394	0	2
Local Sales & Use Tax	545,388	675,000	750,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-14,463	-11,086	-18,126
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,314,275**	**1,443,314**	**785,988**
Resources Available:	**1,314,275**	**1,443,314**	**785,988**
Expenditures:			
Apportionment	1,314,275	1,443,314	1,504,524
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,314,275**	**1,443,314**	**1,504,524**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,316,097	1,461,064	1,504,524
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,504,524
		Tax Required	718,536
	Delinquent Comp Rate:	1.0%	7,185
		Amount of 2024 Ad Valorem Tax	725,721

CPA Summary

Sheridan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	96,739	90,463	90,271
Receipts:			
Ad Valorem Tax	35,890	36,605	xxxxxxxxxxxxxxxx
Delinquent Tax	301	250	250
Motor Vehicle Tax	2,216	1,563	1,850
Recreational Vehicle Tax	74	59	64
16/20 M Vehicle Tax	354	257	278
Commercial Vehicle Tax	318	228	263
Watercraft Tax	20	0	0
Service/Fees			
Grants			
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-723	-554	-906
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**38,450**	**38,408**	**1,799**
Resources Available:	**135,189**	**128,871**	**92,070**
Expenditures:			
Apportionments	44,726	38,600	36,994
Cash Reserve (2025 column)	0	0	91,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**44,726**	**38,600**	**127,994**
Unencumbered Cash Balance Dec 31	90,463	90,271	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	137,776	134,785	127,994
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,994
		Tax Required	35,924
	Delinquent Comp Rate:	1.0%	359
		Amount of 2024 Ad Valorem Tax	36,283

Adopted Budget

Mental Health	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	171
Receipts:			
Ad Valorem Tax	16,510	17,311	xxxxxxxxxxxxxxxx
Delinquent Tax	152	150	150
Motor Vehicle Tax	1,043	718	875
Recreational Vehicle Tax	35	27	30
16/20 M Vehicle Tax	161	118	132
Commercial Vehicle Tax	151	105	125
Watercraft Tax	9	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-333	-258	-417
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**17,728**	**18,171**	**895**
Resources Available:	**17,728**	**18,171**	**1,066**
Expenditures:			
Apportionment	17,728	18,000	18,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**17,728**	**18,000**	**18,000**
Unencumbered Cash Balance Dec 31	0	171	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	18,000	18,000	18,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,000
		Tax Required	16,934
	Delinquent Comp Rate:	1.0%	169
		Amount of 2024 Ad Valorem Tax	17,103

CPA Summary

Sheridan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Service Contract**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	191
Receipts:			
Ad Valorem Tax	18,376	19,248	xxxxxxxxxxxxxxxx
Delinquent Tax	156	150	150
Motor Vehicle Tax	1,157	801	973
Recreational Vehicle Tax	39	30	33
16/20 M Vehicle Tax	174	132	146
Commercial Vehicle Tax	168	117	139
Watercraft Tax	10	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-370	-287	-463
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**19,710**	**20,191**	**978**
Resources Available:	**19,710**	**20,191**	**1,169**
Expenditures:			
Apportionment	19,710	20,000	20,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**19,710**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	0	191	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	20,000	20,000	20,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	18,831
	Delinquent Comp Rate:	1.0%	188
		Amount of 2024 Ad Valorem Tax	19,019

Adopted Budget **Intellectually Disabled**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	458
Receipts:			
Ad Valorem Tax	44,217	46,302	xxxxxxxxxxxxxxxx
Delinquent Tax	387	250	250
Motor Vehicle Tax	2,784	1,925	2,340
Recreational Vehicle Tax	94	73	81
16/20 M Vehicle Tax	428	317	352
Commercial Vehicle Tax	402	281	333
Watercraft Tax	25	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-891	-690	-1,115
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**47,446**	**48,458**	**2,241**
Resources Available:	**47,446**	**48,458**	**2,699**
Expenditures:			
Apportionment	47,446	48,000	48,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**47,446**	**48,000**	**48,000**
Unencumbered Cash Balance Dec 31	0	458	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	48,000	48,000	48,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	48,000
		Tax Required	45,301
	Delinquent Comp Rate:	1.0%	453
		Amount of 2024 Ad Valorem Tax	45,754

CPA Summary

Sheridan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Council on Aging**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	543
Receipts:			
Ad Valorem Tax	53,836	54,886	xxxxxxxxxxxxxxxx
Delinquent Tax	442	500	500
Motor Vehicle Tax	3,324	2,341	2,773
Recreational Vehicle Tax	112	88	96
16/20 M Vehicle Tax	531	386	417
Commercial Vehicle Tax	477	342	395
Watercraft Tax	30	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,085	-831	-1,359
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**57,667**	**57,712**	**2,822**
Resources Available:	**57,667**	**57,712**	**3,365**
Expenditures:			
Apportionment	57,667	57,169	57,241
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**57,667**	**57,169**	**57,241**
Unencumbered Cash Balance Dec 31	0	543	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	58,416	57,169	57,241
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,241
		Tax Required	53,876
	Delinquent Comp Rate	1.0%	539
		Amount of 2024 Ad Valorem Tax	54,415

Adopted Budget **Pool Lease Purchase**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	51,988	50,259	47,107
Receipts:			
Ad Valorem Tax	101,427	102,065	xxxxxxxxxxxxxxxx
Delinquent Tax	791	750	750
Motor Vehicle Tax	6,303	4,413	5,157
Recreational Vehicle Tax	212	167	178
16/20 M Vehicle Tax	992	727	776
Commercial Vehicle Tax	907	644	735
Watercraft Tax	56	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-2,044	-1,545	-2,666
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**108,644**	**107,221**	**4,930**
Resources Available:	**160,632**	**157,480**	**52,037**
Expenditures:			
Lease Payment	110,373	110,373	110,373
Cash Reserve (2025 column)	0	0	50,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**110,373**	**110,373**	**160,373**
Unencumbered Cash Balance Dec 31	50,259	47,107	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	160,984	159,328	160,373
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	160,373
		Tax Required	108,336
	Delinquent Comp Rate:	1.0%	1,083
		Amount of 2024 Ad Valorem Tax	109,419

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Cap Out**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,623	46,623	46,623
Receipts:			
Transfers from Noxious Weed	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**46,623**	**46,623**	**46,623**
Expenditures:			
Capital Outlay	0	0	46,623
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**46,623**
Unencumbered Cash Balance Dec 31	46,623	46,623	0
2023/2024/2025 Budget Authority Amoun	46,623	46,623	46,623

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,316	17,018	24,038
Receipts:			
Liquor Tax	4,702	7,020	8,469
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,702**	**7,020**	**8,469**
Resources Available:	**17,018**	**24,038**	**32,507**
Expenditures:			
Alcohol Program	0	0	32,507
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**32,507**
Unencumbered Cash Balance Dec 31	17,018	24,038	0
2023/2024/2025 Budget Authority Amoun	23,689	24,536	32,507

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Wireless**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	180,382	158,475	136,515
Receipts:			
E911 Recipts	59,988	60,000	60,000
Interest on Idle Funds	32	40	40
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,020**	**60,040**	**60,040**
Resources Available:	**240,402**	**218,515**	**196,555**
Expenditures:			
Commodities/Contractual/Capital	81,927	82,000	196,555
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**81,927**	**82,000**	**196,555**
Unencumbered Cash Balance Dec 31	158,475	136,515	0
2023/2024/2025 Budget Authority Amount	211,328	320,482	196,555

Adopted Budget

Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,443	3,846	6,246
Receipts:			
Liquor Tax	2,403	2,400	2,400
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,403**	**2,400**	**2,400**
Resources Available:	**3,846**	**6,246**	**8,646**
Expenditures:			
Library	0	0	0
Parks & Recreation	0	0	8,646
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**8,646**
Unencumbered Cash Balance Dec 31	3,846	6,246	0
2023/2024/2025 Budget Authority Amount	2,727	2,843	8,646

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	285,587	335,587	385,587
Receipts:			
Transfers from General	50,000	50,000	50,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**50,000**	**50,000**	**50,000**
Resources Available:	**335,587**	**385,587**	**435,587**
Expenditures:			
Capital Outlay	0	0	435,587
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**435,587**
Unencumbered Cash Balance Dec 31	335,587	385,587	0
2023/2024/2025 Budget Authority Amoun	375,087	285,587	435,587

Adopted Budget

Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	145,035	140,272	133,272
Receipts:			
City of Hoxie	38,965	40,000	40,000
City of Selden	5,300	5,000	5,000
Public Usage	31,731	32,000	32,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**75,996**	**77,000**	**77,000**
Resources Available:	**221,031**	**217,272**	**210,272**
Expenditures:			
Commodities/Contractual/Capital	48,923	50,000	50,000
Personal Services	31,836	34,000	37,500
Cash Reserve (2025 column)	0	0	122,772
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**80,759**	**84,000**	**210,272**
Unencumbered Cash Balance Dec 31	140,272	133,272	0
2023/2024/2025 Budget Authority Amoun	216,699	269,035	210,272

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Hos Rev Bond Ser B1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	15,028	15,028	15,028
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,028**	**15,028**	**15,028**
Resources Available:	**15,028**	**15,028**	**15,028**
Expenditures:			
Bond Principal Payment	15,028	15,028	15,028
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,028**	**15,028**	**15,028**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	15,028	15,028	15,028

Adopted Budget

Hos Rev Bond Ser B2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	57,500	57,500	57,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,500**	**57,500**	**57,500**
Resources Available:	**57,500**	**57,500**	**57,500**
Expenditures:			
Bond Principal Payment	57,500	57,500	57,500
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,500**	**57,500**	**57,500**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	57,500	57,500	57,500

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Hos Rev Bond Ser B3**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	11,714	11,714	11,714
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,714**	**11,714**	**11,714**
Resources Available:	**11,714**	**11,714**	**11,714**
Expenditures:			
Bond Payment	11,714	11,714	11,714
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,714**	**11,714**	**11,714**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	11,714	11,714	11,714

Adopted Budget

Hos Rev Bond Ser B4	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	11,600	11,600	11,600
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,600**	**11,600**	**11,600**
Resources Available:	**11,600**	**11,600**	**11,600**
Expenditures:			
Bond Principal	11,600	11,600	11,600
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,600**	**11,600**	**11,600**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	11,600	11,600	11,600

CPA Summary

Sheridan County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Hos Rev Bond Ser B5**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	13,600	13,600	13,600
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**13,600**	**13,600**	**13,600**
Resources Available:	**13,600**	**13,600**	**13,600**
Expenditures:			
Bond Payment	13,600	13,600	13,600
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,600**	**13,600**	**13,600**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	13,600	13,600	13,600

Adopted Budget

Hos Rev Bond Ser B6	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	102,218	102,218	102,218
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**102,218**	**102,218**	**102,218**
Resources Available:	**102,218**	**102,218**	**102,218**
Expenditures:			
Bond Principal	54,406	55,434	56,740
Bond Interest	47,812	46,784	45,478
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**102,218**	**102,218**	**102,218**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	102,300	102,218	102,218

CPA Summary

Sheridan County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: CDBG Micro-Loan		(2) Fund Name: Special Technology		(3) Fund Name: Sexual Offender Registry		(4) Fund Name: Spec Hwy Improvement		(5) Fund Name: Special Machinery		
Unencumbered Cash Balance Jan 1	19,121	Unencumbered Cash Balance Jan 1	23,006	Unencumbered Cash Balance Jan 1	5,375	Unencumbered Cash Balance Jan 1	169,328	Unencumbered Cash Balance Jan 1	152,810	Total 369,640
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	5	Fees	4,736	Fees	1,060	Transfer from R&B	125,000	Transfer from R&B	200,000	
Loan Payments	6,856					State Aid	200,000			
Total Receipts	6,861	Total Receipts	4,736	Total Receipts	1,060	Total Receipts	325,000	Total Receipts	200,000	537,657
Resources Available:	25,982	Resources Available:	27,742	Resources Available:	6,435	Resources Available:	494,328	Resources Available:	352,810	907,297
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Comm/Con/Cap	0	Comm/Con/Cap	8,361	Comm/Con/Cap	309	Comm/Con/Cap	114,866	Capital Outlay	150,000	
Total Expenditures	0	Total Expenditures	8,361	Total Expenditures	309	Total Expenditures	114,866	Total Expenditures	150,000	273,536
Cash Balance Dec 31	25,982	Cash Balance Dec 31	19,381	Cash Balance Dec 31	6,126	Cash Balance Dec 31	379,462	Cash Balance Dec 31	202,810	**633,761** **
										633,761 **

**Note: These two block figures should agree.

CPA Summary

Sheridan County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Conceal Carry		(2) Fund Name: Special Motor Vehicle		(3) Fund Name: Sheriff VIN		(4) Fund Name: Pros Attorney Training		(5) Fund Name: Public Transportation		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,090	Cash Balance Jan 1	0	Cash Balance Jan 1	3,571	Cash Balance Jan 1	4,232	Cash Balance Jan 1	40,987	50,880
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	358	Motor Veh Fees	34,514	Fees	3,720	Fees	529	Fees	40,685	
Total Receipts	358	Total Receipts	34,514	Total Receipts	3,720	Total Receipts	529	Total Receipts	40,685	79,806
Resources Available:	2,448	Resources Available:	34,514	Resources Available:	7,291	Resources Available:	4,761	Resources Available:	81,672	130,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures:	125	Comm/Con/Cap	1,217	Comm/Con/Cap	3,525	Comm/Con/Cap	323	Comm/Con/Cap	12,878	
		Personal Services	21,310					Personal Services	24,586	
		Trans to General	11,987							
Total Expenditures	125	Total Expenditures	34,514	Total Expenditures	3,525	Total Expenditures	323	Total Expenditures	37,464	75,951
Cash Balance Dec 31	2,323	Cash Balance Dec 31	0	Cash Balance Dec 31	3,766	Cash Balance Dec 31	4,438	Cash Balance Dec 31	44,208	54,735 **
										54,735 **

**Note: These two block figures should agree.

CPA Summary

Sheridan County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Clerk Technology		(2) Fund Name: Treasurer Technology		(3) Fund Name: Landfill Cap Improvement		(4) Fund Name: Courthouse Cap Outlay		(5) Fund Name: Forfeiture Law Enforcement		
Unencumbered Cash Balance Jan 1	4,561	Unencumbered Cash Balance Jan 1	9,782	Unencumbered Cash Balance Jan 1	175,000	Unencumbered Cash Balance Jan 1	503,596	Unencumbered Cash Balance Jan 1	16,263	Total 709,202
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,195	Fees	1,174	Trans from R&B	25,000			Fees	25,828	
Total Receipts	1,195	Total Receipts	1,174	Total Receipts	25,000	Total Receipts	0	Total Receipts	25,828	53,197
Resources Available:	5,756	Resources Available:	10,956	Resources Available:	200,000	Resources Available:	503,596	Resources Available:	42,091	762,399
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Comm/Con/Cap	420	Comm/Con/Cap	2,667			Comm/Con/Cap	0	Comm/Con/Cap	21,195	
Total Expenditures	420	Total Expenditures	2,667	Total Expenditures	0	Total Expenditures	0	Total Expenditures	21,195	24,282
Cash Balance Dec 31	5,336	Cash Balance Dec 31	8,289	Cash Balance Dec 31	200,000	Cash Balance Dec 31	503,596	Cash Balance Dec 31	20,896	738,117 **
										738,117 **

**Note: These two block figures should agree.

CPA Summary

Sheridan County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Domestic Violence		(2) Fund Name: ARPA Fund		(3) Fund Name: Fight Addiction Resolution		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	100	Unencumbered Cash Balance Jan 1	107,629	Unencumbered Cash Balance Jan 1	116	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 107,845
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Fees	4,349					
Total Receipts	0	Total Receipts	0	Total Receipts	4,349	Total Receipts	0	Total Receipts	0	4,349
Resources Available:	100	Resources Available:	107,629	Resources Available:	4,465	Resources Available:	0	Resources Available:	0	112,194
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Comm/Con/Cap	25,327	Comm/Con/Cap	0					
Total Expenditures	0	Total Expenditures	25,327	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	25,327
Cash Balance Dec 31	100	Cash Balance Dec 31	82,302	Cash Balance Dec 31	4,465	Cash Balance Dec 31	0	Cash Balance Dec 31	0	86,867 **
										86,867 **

**Note: These two block figures should agree.

CPA Summary

Sheridan County

NOTICE OF BUDGET HEARING

The governing body of

Sheridan County

will meet on August 20, 2024 at 9:15 AM at Sheridan 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 Sheridan County Courthouse-Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,830,170	29.969	3,411,174	30.214	6,395,632	2,004,468	27.620
Debt Service							
Road & Bridge	2,240,124	21.524	2,525,000	25.935	3,921,464	2,114,178	29.131
Noxious Weed	122,915	1.428	137,500	1.700	383,056	117,860	1.624
Hospital Maintenance	1,314,275	10.000	1,443,314	10.000	1,504,524	725,721	10.000
Public Health	44,726	0.500	38,600	0.500	127,994	36,283	0.500
Mental Health	17,728	0.230	18,000	0.236	18,000	17,103	0.236
Library Service Contract	19,710	0.256	20,000	0.263	20,000	19,019	0.262
Intellectually Disabled	47,446	0.616	48,000	0.632	48,000	45,754	0.630
Council on Aging	57,667	0.750	57,169	0.750	57,241	54,415	0.750
Pool Lease Purchase	110,373	1.413	110,373	1.394	160,373	109,419	1.508
Noxious Weed Cap Out					46,623		
Special Alcohol					32,507		
911 Wireless	81,927		82,000		196,555		
Parks & Recreation					8,646		
Special Ambulance					435,587		
Solid Waste	80,759		84,000		210,272		
Hos Rev Bond Ser B1	15,028		15,028		15,028		
Hos Rev Bond Ser B2	57,500		57,500		57,500		
Hos Rev Bond Ser B3	11,714		11,714		11,714		
Hos Rev Bond Ser B4	11,600		11,600		11,600		
Hos Rev Bond Ser B5	13,600		13,600		13,600		
Hos Rev Bond Ser B6	102,218		102,218		102,218		
Non-Budgeted Funds-A	273,536						
Non-Budgeted Funds-B	75,951						
Non-Budgeted Funds-C	24,282						
Non-Budgeted Funds-D	25,327						
Totals	7,578,576	66.686	8,186,790	71.624	13,778,134	5,244,221	72.261
						*Revenue Neutral Rate ** *	*72.261*
Less: Transfers	808,759		412,000		502,000		
Net Expenditure	6,769,817		7,774,790		13,276,134		
Total Tax Levied	4,864,727		5,244,820		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,283,880		73,219,061		72,573,832		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	2,729,998	2,621,235	2,457,957
Other	0	0	0
Lease Pur. Princ.	933,373	933,373	860,335
Total	3,663,371	3,554,608	3,318,292

*Tax rates are expressed in mills

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

Heather Bracht
County Clerk

Sheridan County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	2,224,364	30.650	55,558
Debt Service			0
Road & Bridge	1,898,929	26.165	47,429
Noxious Weed	117,860	1.624	2,944
Hospital Maintenance	725,721	10.000	18,126
Public Health	36,283	0.500	906
Mental Health	16,682	0.230	417
Library Service Contract	18,552	0.256	463
Intellectually Disabled	44,628	0.615	1,115
Council on Aging	54,415	0.750	1,359
Pool Lease Purchase	106,727	1.471	2,666
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
TOTAL	5,244,161	72.260	130,983

2024 July 1 Valuation: 72,573,832

Valuation Factor: 72,573.832

Neighborhood Revitalization Subj to Rebate: 1,812,668

Neighborhood Revitalization factor: 1,812.668

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

The Sheridan Sentinel
PROOF OF PUBLICATION

STATE OF KANSAS, SHERIDAN COUNTY, SS:

RACHEL FARBER, being first duly sworn, says she is the Authorized Agent of THE SHERIDAN SENTINEL, which is a weekly newspaper, printed and of general circulation in said County of Sheridan, State of Kansas; and that the attachment hereto contains a true and correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication being on the 25th day of July, 2024
Publication Fee $ 70.80

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me this 25th day of July, 2024

Viktorija Briggs
(Signature)

NOTARY PUBLIC - State of Kansas
VIKTORIJA BRIGGS
My Appt. Expires August 22, 2024

(Published in The Sheridan Sentinel July 25, 2024)

State of Kansas
County
2025

Sheridan County

NOTICE OF BUDGET HEARING

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Public Health	44,726	0.500	38,600	0.500	127,994	36,283	0.500
Mental Health	17,728	0.230	18,000	0.236	18,000	17,103	0.236
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Council on Aging	57,667	0.750	57,169	0.750	57,241	54,415	0.750
Pool Lease Purchase	110,373	1.413	110,373	1.394	160,373	109,419	1.508
Noxious Weed Cap Out					46,623		
Special Alcohol					32,507		
911 Wireless	81,927		82,000		196,555		
Parks & Recreation					8,646		
Special Ambulance					435,587		
Solid Waste	80,759		84,000		210,272		
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Hos Rev Bond Ser B2	57,500		57,500		57,500		
Hos Rev Bond Ser B3	11,714		11,714		11,714		
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Non-Budgeted Funds-A	273,536						
Non-Budgeted Funds-B	75,951						
Non-Budgeted Funds-C	24,282						
Non-Budgeted Funds-D	25,327						
Totals	7,578,576	66.686	8,186,790	71.624	13,778,134	5,244,221	72.261
						Revenue Neutral Rate **	72.261
Less: Transfers	808,759		412,000		502,000		
Net Expenditure	6,769,817		7,774,790		13,276,134		
Total Tax Levied	4,864,727		5,244,820		xxxxxxxxxxxxxxxxx		
Assessed Valuation	72,283,880		73,219,061		72,573,832		

Outstanding Indebtedness,

	2022	2023	2024
[illegible]	0	0	0
Re[illegible] Bonds	2,729,998	2,621,235	2,457,957
Other	0	0	0
Lease Pur. Princ.	933,373	933,373	860,335
Total	3,663,371	3,554,608	3,318,292

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

Heather Bracht
County Clerk

Page No. 22

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,212,468	111,797	3,848	16,812	15,924	8
Debt Service						
Road & Bridge	1,899,143	95,965	3,305	14,431	13,669	5
Noxious Weed	124,503	6,291	217	946	896	0
Hospital Maintenance	732,289	37,003	1,274	5,564	5,271	2
Public Health	36,605	1,850	64	278	263	0
Mental Health	17,311	875	30	132	125	0
Library Service Contract	19,248	973	33	146	139	0
Intellectually Disabled	46,302	2,340	81	352	333	0
Council on Aging	54,886	2,773	96	417	395	0
Pool Lease Purchase	102,065	5,157	178	776	735	0
TOTAL	5,244,820	265,024	9,126	39,854	37,750	15

County Treas Motor Vehicle Estimate 265,024

County Treas Recreational Vehicle Estimate 9,126

County Treas 16/20M Vehicle Estimate 39,854

County Treas Commercial Vehicle Tax Estimate 37,750

County Treas Watercraft Tax Estimate 15

Motor Vehicle Factor 0.05053

Recreational Vehicle Factor 0.00174

16/20M Vehicle Factor 0.00760

Commercial Vehicle Factor 0.00720

Watercraft Factor 0.00000