CERTIFICATE

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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	4,905,357	2,253,189	22.260
Debt Service	10-113				
Road & Bridge	68-5,101	7	2,251,526	1,318,832	13.029
Noxious Weed	2-1318	8	143,425	77,219	.763
Health	65-204	8	525,090	90,888	.898
Conservation District	2-1907b	9	30,000	28,305	.280
Election Board	25-2201a	9	90,300	62,496	.617
County Home Maintenance	19-2106a	10	50,000	46,952	.464
Historical Society	19-2651	10	11,000	10,352	.102
Appraiser's Cost	19-436	11	213,627	169,400	1.674
Program for the Elderly	12-1680	11	60,131	56,969	.563
Free Fair	2-132	12	35,000	32,894	.325
Park-Soldier's Memorial	19-2803e	12	70,000	36,625	.362
Cemetery	19-3105	13	42,000	39,364	.389
Parks-Interlocal Rec	19-2803e	13	41,350	38,836	.384
Library	12-1230	14	25,000	23,438	.232
County Hospital Maintenan	19-4606	14	660,000	607,205	6.000
Employee Benefits	12-16,102	15	2,780,000	2,616,056	25.844
Tort Liability	75-6101	15	20,000	5,757	.057
PBC Debt Service	10-113	16	833,780	553,553	5.469
Health Care Services		17	862,070		
Health Capital Outlay		17	170,744		
Noxious Weed Capital Outlay		18	102,619		
Pros Attorney Training		18	9,899		
Pros Attorney Diversion		19	100,000		
Special Alcohol		19	48,352		
Special Parks & Recreation		20	15,361		
Tourism & Convention		20	355,755		
Sheriff's Commisary		21	103,810		
Waste Disposal		21	1,117,575		
Sales Tax for Road Project		22	3,112,986		
(2012) 911		22	176,005		
2023 1% Sales Tax Road Improvement		23	4,265,402		
KFFA-Opioid Settlement		23	23,942		
Non-Budgeted Funds-A		24			
Non-Budgeted Funds-B		25			
Non-Budgeted Funds-C		26			
Non-Budgeted Funds-D		27			
Totals		xxxxx	23,252,106	8,068,329	79.712

Budget Hearing Notice		
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	28	
Combined Rate and Budget Hearing 2	29	
RNR Hearing Notice		
Neighborhood Revitalization		

County Clerk's Use Only
101,222,938
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	75.712
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: September 10, 2025

Ashley M. Mathis

County Clerk

SHERMAN COUNTY KANSAS COUNTY CLERK SEAL

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:	K.S.A.	Page No.	2026 Proposed Budget: Budget Authority for Expenditures	2026 Proposed Budget: Amount of 2025 Ad Valorem Tax	2026 Proposed Budget: November 1st Valuation	2026 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds						
Sherman County Rural Fire District #1						
General			894,300	303,247		
Equipment Reserve			504,254			
Special			1,900			
TOTALS		xxxxxx	1400454	303247		

Attest: _____, 2025

_____
County Clerk

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,873,804	145,905	3,272	8,104	7,345	1,199
Debt Service						
Road & Bridge	1,256,522	97,840	2,194	5,434	4,924	803
Noxious Weed	78,405	6,105	137	339	307	50
Health	90,396	7,039	158	391	354	58
Conservation District	28,369	2,209	50	123	111	18
Election Board	44,724	3,482	78	193	175	29
County Home Maintenan	47,615	3,708	83	206	187	30
Historical Society	10,474	816	18	45	41	7
Appraiser's Cost	182,078	14,178	318	787	713	116
Program for the Elderly	53,349	4,154	93	231	209	34
Free Fair	33,271	2,591	58	144	130	21
Park-Soldier's Memorial	63,325	4,931	111	274	248	40
Cemetery	39,921	3,108	70	173	156	26
Parks-Interlocal Rec	39,382	3,067	69	170	154	25
Library	23,682	1,844	41	102	93	15
County Hospital Mainten	608,613	47,390	1,063	2,632	2,385	389
Employee Benefits	2,525,643	196,662	4,410	10,922	9,897	1,615
Tort Liability	11,329	882	20	49	44	7
PBC Debt Service	649,084	50,542	1,133	2,807	2,544	415
TOTAL	7,659,986	596,453	13,376	33,126	30,017	4,897

County Treas Motor Vehicle Estimate 596,453

County Treas Recreational Vehicle Estimate 13,376

County Treas 16/20M Vehicle Estimate 33,126

County Treas Commercial Vehicle Tax Estimate 30,017

County Treas Watercraft Tax Estimate 4,897

Motor Vehicle Factor 0.07787

Recreational Vehicle Factor 0.00175

16/20M Vehicle Factor 0.00432

Commercial Vehicle Factor 0.00392

Watercraft Factor 0.00064

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvement	-	-	-	19-120
General	Equipment Reserve	-	-	-	19-119
Road & Bridge	Special Machinery	150,000	-	-	68-141g
Noxious Weed	Noxious Weed Capital C	10,000	-	-	2-1318
Health	Health Capital Outlay	50,000	-	-	65-204
Auto Administration	General	11,198	50,000	20,000	8-145
	Total	221,198	50,000	20,000	
	Adjustments*		50,000	20,000	
	Adjusted Totals	221,198	-	-	

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

Sherman County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Sherman County PBC:											
Series 2020-A	7/22/2020	11/1/2045	3.00	9,400,000	9,400,000	5/1		141,000		141,000	
						11/1		141,000	0	141,000	0
Series 2020-B	7/22/2020	11/1/2027	1.30-2.25	2,515,000	1,155,000	5/1		11,765		8,390	
						11/1	11/1	11,765	375,000	8,390	385,000
Total Revenue Bonds					**10,555,000**			**305,530**	**375,000**	**298,780**	**385,000**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**10,555,000**			**305,530**	**375,000**	**298,780**	**385,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Senior Living Facility	7/22/2020	303	1.30-3.00	11,915,000	10,555,000	680,530	683,780
Landfill Compactor	4/7/2022	60	1.98	519,797	317,843	110,211	110,211
				Totals	**10,872,843**	**790,741**	**793,991**

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

Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,698,688	1,193,322	603,049
Receipts:			
Ad Valorem Tax	1,909,516	1,817,590	xxxxxxxxxxxxxxx
Delinquent Tax	3,289		
Motor Vehicle Tax	174,827	143,936	145,905
Recreational Vehicle Tax	3,936	3,467	3,272
16/20M Vehicle Tax	6,814	7,276	8,104
Commercial Vehicle Tax	8,826	7,302	7,345
Watercraft Tax		1,234	1,199
Gross Earnings (Intangible) Tax			0
County Redemption	41,375	20,000	20,000
Severance Tax	1,549	1,500	500
Sales Tax	900,288	825,000	825,000
Local Alcoholic Liquor Tax	2,729	4,143	4,572
Antique Car Fees	3,825	3,000	2,500
Copies	2,762	3,500	5,000
Diversion Fees	56,940	300	300
Filing Fees	1,455	350	350
Officer's Fees	52,547	40,000	45,000
Driver's License Fees	1,848	1,700	1,700
Ambulance Receipts	548,992	600,000	600,000
Concealed Weapons Permits	1,272		
Miscellaneous Fees	7,237	10,000	15,000
Interest on Investments	174,946	120,000	110,000
Interest on NOW Account	182,757	160,000	150,000
Interest on Current Taxes	18,228	25,000	20,000
Interest on Delinquent Taxes	34,603	20,000	15,000
Rent on Real Property	6,266	2,000	4,000
Reimbursed Prisoner Care	2,538	7,500	10,000
Reimbursed Prairie Dog Bait	7,743	10,000	10,000
Reimbursed Attorney Fees	25,951	20,000	15,000
Federal Aid	31,071	15,000	
State Aid	4,972		
Other Reimbursements	259,843	75,000	75,000
Transfer from Auto Administration	11,198	50,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,490,143**	**3,994,798**	**2,114,746**
Resources Available:	**6,188,831**	**5,188,120**	**2,717,795**

Sherman County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,188,831	5,188,120	2,717,795
Expenditures:			
County Commissioners	68,595	70,500	78,775
County Clerk	128,328	124,000	145,644
County Treasurer	117,724	130,550	146,350
County Attorney	221,895	236,160	241,750
Register of Deeds	66,269	68,750	96,935
Building Manager	46,786	50,082	58,534
Sheriff	1,106,840	1,169,000	1,275,353
Unified Courts	166,076	193,000	240,100
Courthouse General	1,273,926	676,000	656,000
Central Dispatch	380,504	400,442	436,090
Special Prairie Dog	13,488	5,000	5,000
Ambulance	1,071,229	1,098,438	1,098,472
Emergency Management	41,516	50,553	53,900
Information Technology	142,950	158,596	196,954
Non Departmental	50,105	42,000	62,000
Appropriations	99,278	112,000	113,500
Operating Transfers	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	4,995,509	4,585,071	4,905,357
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,995,509**	**4,585,071**	**4,905,357**
Unencumbered Cash Balance Dec 31	1,193,322	603,049	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,320,956	4,771,381	4,905,357
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,905,357
		Tax Required	2,187,562
	Delinquent Comp Rate:	3.0%	65,627
		Amount of 2025 Ad Valorem Tax	2,253,189

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Pesonal Services	64,996	64,500	72,775
Contractual	3,599	6,000	6,000
Commodities	0		
Capital Outlay	0		
Total	68,595	70,500	78,775
County Clerk			
Personal Services	121,192	116,250	135,194
Contractual	3,975	5,750	7,450
Commodities	2,431	1,000	2,000
Capital Outlay	730	1,000	1,000
Total	128,328	124,000	145,644
County Treasurer			
Personal Services	111,715	120,000	136,000
Contractual	3,892	6,550	5,850
Commodities	1,079	2,000	2,000
Capital Outlay	1,038	2,000	2,500
Total	117,724	130,550	146,350
County Attorney			
Personal Services	209,007	215,400	221,000
Contractual	6,611	6,580	11,750
Commodities	6,277	4,500	6,000
Capital Outlay	0	9,680	3,000
Total	221,895	236,160	241,750
Register of Deeds			
Personal Services	62,748	65,000	91,485
Contractual	3,033	3,000	3,950
Commodities	488	750	1,000
Capital Outlay	0	0	500
Total	66,269	68,750	96,935
Building Manager			
Personal Services	37,974	37,430	39,292
Contractual	2,422	7,742	7,842
Commodities	5,976	3,010	9,400
Capital Outlay	414	1,900	2,000
Total	46,786	50,082	58,534
Sheriff			
Personal Services	751,467	863,000	903,353
Contractual	139,637	135,000	154,500
Commodities	41,970	35,000	48,000
Capital Outlay	94,137	70,000	80,000

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Courthouse General			
Personal Services	31,763	26,000	26,000
Employee Benefits	200,000	50,000	25,000
Contractual	533,822	500,000	500,000
Commodities	19,613	100,000	5,000
Capital Outlay	488,728	0	100,000
Total	1,273,926	676,000	656,000
Central Dispatch			
Personal Services	318,533	347,641	377,430
Contractual	19,416	44,101	49,660
Commodities	4,069	4,700	5,000
Capital Outlay	38,486	4,000	4,000
Total	380,504	400,442	436,090
Special Prairie Dog			
Contractual	12	0	
Commodities	13,476	5,000	5,000
Capital Outlay	0	0	
Total	13,488	5,000	5,000
Ambulance			
Personal Services	809,958	826,388	833,222
Contractual	108,242	104,550	100,850
Commodities	65,200	75,500	71,900
Capital Outlay	87,829	92,000	92,500
Total	1,071,229	1,098,438	1,098,472
Emergency Management			
Contractual	41,392	40,053	42,900
Commodities	124	500	1,000
Capital Outlay	0	10,000	10,000
Total	41,516	50,553	53,900
Information Technology			
Personal Services	83,978	94,056	110,958
Contractual	29,994	33,740	34,646
Commodities	745	800	1,350
Capital Outlay	28,233	30,000	50,000
Total	142,950	158,596	196,954
Non Departmental			
Juvenile Detention	9,750	12,000	12,000
Prisoner Medical	5,444	30,000	50,000
Other	34,911	0	

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Operating Transfers			
To Capital Improvement	0	0	0
To Equipment Reserve	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

Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	680,264	662,950	468,009
Receipts:			
Ad Valorem Tax	1,346,601	1,218,826	xxxxxxxxxxxxxxxx
Delinquent Tax	2,233		
Motor Vehicle Tax	96,260	101,513	97,840
Recreational Vehicle Tax	2,167	2,445	2,194
16/20M Vehicle Tax	3,735	5,131	5,434
Commercial Vehicle Tax	4,862	5,149	4,924
Watercraft Tax		869	803
County Redemption	24,267	10,000	4,000
Special City/County Highway	337,931	335,403	335,403
County Equalization	1,805	2,500	2,500
Federal Aid	0	0	
State Aid	48,074	50,000	50,000
Reimbursements and Miscellaneous	5,789	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,873,724**	**1,731,836**	**503,098**
Resources Available:	**2,553,988**	**2,394,786**	**971,107**
Administration:			
Personal Services	31,184	56,532	58,728
Contractual	37,647	60,000	77,000
Commodities	672	0	
Capital Outlay	0	0	
Maintenance:			
Personal Services	773,146	831,955	839,759
Contractual	162,159	154,440	177,039
Commodities	367,740	419,850	694,000
Capital Outlay	368,490	404,000	405,000
Transfer to Special Machinery	150,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,891,038**	**1,926,777**	**2,251,526**
Unencumbered Cash Balance Dec 31	662,950	468,009	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,205,340	2,251,526	2,251,526
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,251,526
		Tax Required	1,280,419
	Delinquent Comp Rate:	3.0%	38,413
		Amount of 2025 Ad Valorem Tax	1,318,832

CPA Summary

Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	70,329	73,824	61,417
Receipts:			
Ad Valorem Tax	84,188	76,053	xxxxxxxxxxxxxxxx
Delinquent Tax	139		
Motor Vehicle Tax	6,019	6,348	6,105
Recreational Vehicle Tax	136	153	137
16/20 M Vehicle Tax	218	321	339
Commercial Vehicle Tax	306	322	307
Watercraft Tax		54	50
County Redemption	1,522	600	100
Reimbursements and Miscellaneous	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**92,528**	**83,851**	**7,038**
Resources Available:	**162,857**	**157,675**	**68,455**
Expenditures:			
Personal Services	50,603	54,270	60,000
Contractual	13,326	12,488	17,425
Commodities	14,604	25,500	51,000
Capital Outlay	500	4,000	15,000
Transfer to Noxious Weed Capital Outlay	10,000	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**89,033**	**96,258**	**143,425**
Unencumbered Cash Balance Dec 31	73,824	61,417	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	136,465	143,345	143,425
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,425
		Tax Required	74,970
	Delinquent Comp Rate:	3.0%	2,249
		Amount of 2025 Ad Valorem Tax	77,219

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	264,126	329,644	221,849
Receipts:			
Ad Valorem Tax	85,801	87,684	xxxxxxxxxxxxxxxx
Delinquent Tax	137		
Motor Vehicle Tax	6,424	6,465	7,039
Recreational Vehicle Tax	146	156	158
16/20 M Vehicle Tax	168	327	391
Commercial Vehicle Tax	335	328	354
Watercraft Tax		55	58
County Redemption	1,420		
Federal Aid	246,304	85,000	82,000
State Aid	18,514	90,000	65,000
Licenses, Fees and Miscellaneous	194,778	75,000	10,000
Appropriation	65,000	65,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**619,027**	**410,015**	**215,000**
Resources Available:	**883,153**	**739,659**	**436,849**
Expenditures:			
Personal Services	335,010	350,750	354,460
Contractual	148,346	154,110	157,000
Commodities	19,678	12,950	13,430
Capital Outlay	475		200
Transfer to Health Capital Outlay	50,000	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**553,509**	**517,810**	**525,090**
Unencumbered Cash Balance Dec 31	329,644	221,849	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	566,433	518,810	525,090
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	525,090
		Tax Required	88,241
	Delinquent Comp Rate:	3.0%	2,647
		Amount of 2025 Ad Valorem Tax	90,888

CPA Summary

Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	8
Receipts:			
Ad Valorem Tax	26,586	27,518	xxxxxxxxxxxxxxxx
Delinquent Tax	45		
Motor Vehicle Tax	2,043	2,007	2,209
Recreational Vehicle Tax	46	48	50
16/20 M Vehicle Tax	84	101	123
Commercial Vehicle Tax	103	102	111
Watercraft Tax		17	18
County Redemption	521	215	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,428**	**30,008**	**2,511**
Resources Available:	**29,428**	**30,008**	**2,519**
Expenditures:			
Appropriation	29,428	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,428**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	8	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	30,000	30,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	27,481
	Delinquent Comp Rate:	3.0%	824
		Amount of 2025 Ad Valorem Tax	28,305

Adopted Budget

Election Board	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,347	32,992	25,667
Receipts:			
Ad Valorem Tax	37,358	43,382	xxxxxxxxxxxxxxxx
Delinquent Tax	72		
Motor Vehicle Tax	2,522	2,816	3,482
Recreational Vehicle Tax	54	68	78
16/20 M Vehicle Tax	236	142	193
Commercial Vehicle Tax	109	143	175
Watercraft Tax		24	29
County Redemption	869	300	
State Aid	7,382	0	
Reimbursements and Miscellaneous	367	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,969**	**46,875**	**3,957**
Resources Available:	**105,316**	**79,867**	**29,624**
Expenditures:			
Personal Services	30,521	30,000	51,500
Contractual	13,750	14,200	18,800
Commodities	26,344	7,500	10,000
Capital Outlay	1,709	2,500	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**72,324**	**54,200**	**90,300**
Unencumbered Cash Balance Dec 31	32,992	25,667	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	91,500	91,300	90,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,300
		Tax Required	60,676
	Delinquent Comp Rate:	3.0%	1,820
		Amount of 2025 Ad Valorem Tax	62,496

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Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Home Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	202
Receipts:			
Ad Valorem Tax	43,505	46,187	xxxxxxxxxxxxxxxx
Delinquent Tax	64		
Motor Vehicle Tax	3,174	3,276	3,708
Recreational Vehicle Tax	74	79	83
16/20 M Vehicle Tax	12	166	206
Commercial Vehicle Tax	175	166	187
Watercraft Tax		28	30
County Redemption	647	300	
Reimbursements and Miscellaneous	1,200	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**48,851**	**50,202**	**4,214**
Resources Available:	**48,851**	**50,202**	**4,416**
Expenditures:			
Contractual	48,851	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**48,851**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	202	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	50,000	50,000	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	45,584
	Delinquent Comp Rate:	3.0%	1,368
		Amount of 2025 Ad Valorem Tax	46,952

Adopted Budget **Historical Society**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	23
Receipts:			
Ad Valorem Tax	9,567	10,160	xxxxxxxxxxxxxxxx
Delinquent Tax	16		
Motor Vehicle Tax	795	718	816
Recreational Vehicle Tax	18	17	18
16/20 M Vehicle Tax	31	36	45
Commercial Vehicle Tax	40	36	41
Watercraft Tax		6	7
County Redemption	198	50	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**10,665**	**11,023**	**927**
Resources Available:	**10,665**	**11,023**	**950**
Expenditures:			
Appropriation	10,665	11,000	11,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**10,665**	**11,000**	**11,000**
Unencumbered Cash Balance Dec 31	0	23	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	11,000	11,000	11,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,000
		Tax Required	10,050
	Delinquent Comp Rate:	3.0%	302
		Amount of 2025 Ad Valorem Tax	10,352

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Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,589	50,296	33,049
Receipts:			
Ad Valorem Tax	167,470	176,616	xxxxxxxxxxxxxxxx
Delinquent Tax	286		
Motor Vehicle Tax	13,480	12,624	14,178
Recreational Vehicle Tax	303	304	318
16/20 M Vehicle Tax	572	638	787
Commercial Vehicle Tax	675	640	713
Watercraft Tax		108	116
County Redemption	3,356	1,000	
Charges for Services	5,711	2,500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**191,853**	**194,430**	**16,112**
Resources Available:	**219,442**	**244,726**	**49,161**
Expenditures:			
Personal Services	138,318	176,361	178,311
Contractual	23,780	23,566	23,566
Commodities	2,538	4,750	4,750
Capital Outlay	4,510	7,000	7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**169,146**	**211,677**	**213,627**
Unencumbered Cash Balance Dec 31	50,296	33,049	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	213,637	213,627	213,627
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	213,627
		Tax Required	164,466
	Delinquent Comp Rate:	3.0%	4,934
		Amount of 2025 Ad Valorem Tax	169,400

Adopted Budget **Program for the Elderly**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	100
Receipts:			
Ad Valorem Tax	49,546	51,749	xxxxxxxxxxxxxxxx
Delinquent Tax	83		
Motor Vehicle Tax	3,594	3,737	4,154
Recreational Vehicle Tax	81	90	93
16/20 M Vehicle Tax	152	189	231
Commercial Vehicle Tax	180	190	209
Watercraft Tax		32	34
County Redemption	927	350	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**54,563**	**56,337**	**4,721**
Resources Available:	**54,563**	**56,337**	**4,821**
Expenditures:			
Kanorado Senior Citizens Center	19,627	20,229	20,600
Goodland Senior Citizens Center	34,936	36,008	39,531
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**54,563**	**56,237**	**60,131**
Unencumbered Cash Balance Dec 31	0	100	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	55,600	56,876	60,131
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,131
		Tax Required	55,310
	Delinquent Comp Rate:	3.0%	1,659
		Amount of 2025 Ad Valorem Tax	56,969

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Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Free Fair**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	120
Receipts:			
Ad Valorem Tax	30,413	32,273	xxxxxxxxxxxxxxxx
Delinquent Tax	52		
Motor Vehicle Tax	2,548	2,290	2,591
Recreational Vehicle Tax	57	55	58
16/20 M Vehicle Tax	99	116	144
Commercial Vehicle Tax	129	116	130
Watercraft Tax		20	21
County Redemption	629	250	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**33,927**	**35,120**	**2,944**
Resources Available:	**33,927**	**35,120**	**3,064**
Expenditures:			
Appropriation	33,927	35,000	35,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**33,927**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	0	120	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	35,000	35,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	31,936
	Delinquent Comp Rate:	3.0%	958
		Amount of 2025 Ad Valorem Tax	32,894

Adopted Budget **Park-Soldier's Memorial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,466	4,903	25,788
Receipts:			
Ad Valorem Tax	22,357	61,425	xxxxxxxxxxxxxxxx
Delinquent Tax	41		
Motor Vehicle Tax	1,663	1,685	4,931
Recreational Vehicle Tax	36	41	111
16/20 M Vehicle Tax	117	85	274
Commercial Vehicle Tax	77	85	248
Watercraft Tax		14	40
County Redemption	544	50	50
Reimbursements and Miscellaneous	3,825	5,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**28,660**	**68,385**	**8,654**
Resources Available:	**39,126**	**73,288**	**34,442**
Expenditures:			
Personal Services	19,277	30,000	20,000
Contractual	5,190	5,000	20,000
Commodities	9,756	7,500	15,000
Capital Outlay	0	5,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**34,223**	**47,500**	**70,000**
Unencumbered Cash Balance Dec 31	4,903	25,788	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	70,000	70,000	70,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,000
		Tax Required	35,558
	Delinquent Comp Rate:	3.0%	1,067
		Amount of 2025 Ad Valorem Tax	36,625

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Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	150
Receipts:			
Ad Valorem Tax	36,557	38,723	xxxxxxxxxxxxxxxx
Delinquent Tax	62		
Motor Vehicle Tax	3,022	2,758	3,108
Recreational Vehicle Tax	68	66	70
16/20 M Vehicle Tax	119	139	173
Commercial Vehicle Tax	152	140	156
Watercraft Tax		24	26
County Redemption	753	300	100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**40,733**	**42,150**	**3,633**
Resources Available:	**40,733**	**42,150**	**3,783**
Expenditures:			
Appropriation	40,733	42,000	42,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**40,733**	**42,000**	**42,000**
Unencumbered Cash Balance Dec 31	0	150	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	42,000	42,000	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	38,217
	Delinquent Comp Rate:	3.0%	1,147
		Amount of 2025 Ad Valorem Tax	39,364

Adopted Budget **Parks-Interlocal Rec**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	110
Receipts:			
Ad Valorem Tax	35,750	38,201	xxxxxxxxxxxxxxxx
Delinquent Tax	61		
Motor Vehicle Tax	2,985	2,698	3,067
Recreational Vehicle Tax	67	65	69
16/20 M Vehicle Tax	117	136	170
Commercial Vehicle Tax	151	137	154
Watercraft Tax		23	25
County Redemption	740	200	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**39,871**	**41,460**	**3,535**
Resources Available:	**39,871**	**41,460**	**3,645**
Expenditures:			
Appropriation	39,871	41,350	41,350
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**39,871**	**41,350**	**41,350**
Unencumbered Cash Balance Dec 31	0	110	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	41,350	41,350	41,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,350
		Tax Required	37,705
	Delinquent Comp Rate:	3.0%	1,131
		Amount of 2025 Ad Valorem Tax	38,836

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	100
Receipts:			
Ad Valorem Tax	21,753	22,972	xxxxxxxxxxxxxxxx
Delinquent Tax	37		
Motor Vehicle Tax	1,796	1,639	1,844
Recreational Vehicle Tax	40	39	41
16/20 M Vehicle Tax	71	83	102
Commercial Vehicle Tax	91	83	93
Watercraft Tax		14	15
County Redemption	447	150	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**24,235**	**24,980**	**2,145**
Resources Available:	**24,235**	**24,980**	**2,245**
Expenditures:			
Appropriation	24,235	24,880	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**24,235**	**24,880**	**25,000**
Unencumbered Cash Balance Dec 31	0	100	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	22,755
	Delinquent Comp Rate:	3.0%	683
		Amount of 2025 Ad Valorem Tax	23,438

Adopted Budget **County Hospital Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,925	0	15,622
Receipts:			
Ad Valorem Tax	598,586	590,355	xxxxxxxxxxxxxxxx
Delinquent Tax	1,014		
Motor Vehicle Tax	47,136	45,124	47,390
Recreational Vehicle Tax	1,059	1,087	1,063
16/20 M Vehicle Tax	1,922	2,281	2,632
Commercial Vehicle Tax	2,369	2,289	2,385
Watercraft Tax		386	389
County Redemption	11,948	4,100	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**664,034**	**645,622**	**54,859**
Resources Available:	**672,959**	**645,622**	**70,481**
Expenditures:			
Appropriation	672,959	630,000	660,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**672,959**	**630,000**	**660,000**
Unencumbered Cash Balance Dec 31	0	15,622	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	706,900	630,000	660,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	660,000
		Tax Required	589,519
	Delinquent Comp Rate:	3.0%	17,686
		Amount of 2025 Ad Valorem Tax	607,205

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Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	240,769	7,015	13,134
Receipts:			
Ad Valorem Tax	2,109,423	2,449,874	xxxxxxxxxxxxxxxx
Delinquent Tax	3,508		
Motor Vehicle Tax	150,705	159,016	196,662
Recreational Vehicle Tax	3,390	3,830	4,410
16/20 M Vehicle Tax	5,987	8,038	10,922
Commercial Vehicle Tax	7,594	9,000	9,897
Watercraft Tax		1,361	1,615
County Redemption	39,129	15,000	3,500
Reimbursements and Miscellaneous	91,648	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**2,411,384**	**2,646,119**	**227,006**
Resources Available:	**2,652,153**	**2,653,134**	**240,140**
Expenditures:			
Health Insurance	1,741,264	1,800,000	1,850,000
Employee Retirement	435,619	400,000	425,000
Social Security	334,194	300,000	350,000
Workers Compensation	80,903	105,000	110,000
Unemployment Insurance	15,594	10,000	20,000
Other	37,564	25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**2,645,138**	**2,640,000**	**2,780,000**
Unencumbered Cash Balance Dec 31	7,015	13,134	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,770,000	2,795,000	2,780,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,780,000
		Tax Required	2,539,860
	Delinquent Comp Rate:	3.0%	76,196
		Amount of 2025 Ad Valorem Tax	2,616,056

Adopted Budget **Tort Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,672	13,772	13,409
Receipts:			
Ad Valorem Tax	7,553	10,989	xxxxxxxxxxxxxxxx
Delinquent Tax	13		
Motor Vehicle Tax	645	571	882
Recreational Vehicle Tax	14	14	20
16/20 M Vehicle Tax	30	29	49
Commercial Vehicle Tax	32	29	44
Watercraft Tax		5	7
County Redemption	216	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**8,503**	**11,637**	**1,002**
Resources Available:	**25,175**	**25,409**	**14,411**
Expenditures:			
Contractual	11,403	12,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**11,403**	**12,000**	**20,000**
Unencumbered Cash Balance Dec 31	13,772	13,409	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	25,000	25,000	20,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	5,589
	Delinquent Comp Rate:	3.0%	168
		Amount of 2025 Ad Valorem Tax	5,757

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **PBC Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	200,297	230,310	238,909
Receipts:			
Ad Valorem Tax	637,870	629,611	xxxxxxxxxxxxxxxx
Delinquent Tax	1,114		
Motor Vehicle Tax	54,610	48,079	50,542
Recreational Vehicle Tax	1,221	1,158	1,133
16/20 M Vehicle Tax	2,564	2,430	2,807
Commercial Vehicle Tax	2,700	2,439	2,544
Watercraft Tax		412	415
County Redemption	11,754	5,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**711,833**	**689,129**	**57,441**
Resources Available:	**912,130**	**919,439**	**296,350**
Expenditures:			
Basic Rental Payments	681,820	680,530	683,780
Bond Interest			
Cash Basis Reserve			150,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**681,820**	**680,530**	**833,780**
Unencumbered Cash Balance Dec 31	230,310	238,909	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	931,820	930,530	833,780
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	833,780
		Tax Required	537,430
		Delinquent Comp Rate: 3.0%	16,123
		Amount of 2025 Ad Valorem Tax	553,553

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2025 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Care Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	683,163	854,422	512,070
Receipts:			
Health Care Services Tax	449,434	350,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**449,434**	**350,000**	**350,000**
Resources Available:	**1,132,597**	**1,204,422**	**862,070**
Expenditures:			
High Plains Mental Health Center	43,000	43,000	52,000
County Health	65,000	65,000	50,000
Development Services NWKS, Inc.	30,000	30,000	30,000
EMT Training	965	15,000	15,000
Other Appropriations	0	300,000	474,813
Senior Care Act	4,500	4,500	4,500
Topside Manor	20,000	120,000	120,000
Goodland Meal Site	9,710	9,852	10,757
Ambulance Equipment	100,000	100,000	100,000
Rawlins County Dental Clinic	5,000	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**278,175**	**692,352**	**862,070**
Unencumbered Cash Balance Dec 31	854,422	512,070	0
2024/2025/2026 Budget Authority Amoun	953,839	740,953	862,070

Adopted Budget

Health Capital Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	120,744	170,744	170,744
Receipts:			
Transfer from Health	50,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**50,000**	**0**	**0**
Resources Available:	**170,744**	**170,744**	**170,744**
Expenditures:			
Capital Outlay	0		170,744
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**170,744**
Unencumbered Cash Balance Dec 31	170,744	170,744	0
2024/2025/2026 Budget Authority Amoun	95,744	120,744	170,744

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	92,619	102,619	102,619
Receipts:			
Transfer from Noxious Weed	10,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,000**	**0**	**0**
Resources Available:	**102,619**	**102,619**	**102,619**
Expenditures:			
Capital Outlay	0		102,619
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**102,619**
Unencumbered Cash Balance Dec 31	102,619	102,619	0
2024/2025/2026 Budget Authority Amount	102,437	92,619	102,619

Adopted Budget

Pros Attorney Training	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,092	10,899	8,149
Receipts:			
Fees	2,789	1,750	1,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,789**	**1,750**	**1,750**
Resources Available:	**13,881**	**12,649**	**9,899**
Expenditures:			
Contractual	2,982	4,500	9,899
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,982**	**4,500**	**9,899**
Unencumbered Cash Balance Dec 31	10,899	8,149	0
2024/2025/2026 Budget Authority Amount	10,495	8,342	9,899

CPA Summary

Sherman County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pros Attorney Diversion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	5,000
Receipts:			
Fees		65,000	95,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**65,000**	**95,000**
Resources Available:	**0**	**65,000**	**100,000**
Expenditures:			
Contractual		50,000	75,000
Commodities		5,000	10,000
Capital Outlay		5,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**60,000**	**100,000**
Unencumbered Cash Balance Dec 31	0	5,000	0
2024/2025/2026 Budget Authority Amoun	0	95,000	100,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,470	42,536	39,604
Receipts:			
Local Alcoholic Liquor Tax	12,066	12,068	8,748
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,066**	**12,068**	**8,748**
Resources Available:	**42,536**	**54,604**	**48,352**
Expenditures:			
Appropriation	0	15,000	48,352
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**15,000**	**48,352**
Unencumbered Cash Balance Dec 31	42,536	39,604	0
2024/2025/2026 Budget Authority Amoun	25,439	38,538	48,352

CPA Summary

Sherman County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,810	11,539	10,789
Receipts:			
Local Alcoholic Liquor Tax	2,729	1,750	4,572
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,729**	**1,750**	**4,572**
Resources Available:	**11,539**	**13,289**	**15,361**
Expenditures:			
Appropriation	0	2,500	15,361
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**2,500**	**15,361**
Unencumbered Cash Balance Dec 31	11,539	10,789	0
2024/2025/2026 Budget Authority Amoun	7,054	12,203	15,361

Adopted Budget

Tourism & Convention	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	124,512	96,255	105,755
Receipts:			
Transient Guest Tax	292,109	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**292,109**	**250,000**	**250,000**
Resources Available:	**416,621**	**346,255**	**355,755**
Expenditures:			
Personal Services	94,102	100,000	130,000
Contractual	84,829	100,000	194,000
Commodities	1,539	5,500	7,000
Capital Outlay	13,940	35,000	24,755
Appropriation	125,956	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**320,366**	**240,500**	**355,755**
Unencumbered Cash Balance Dec 31	96,255	105,755	0
2024/2025/2026 Budget Authority Amoun	391,517	363,742	355,755

CPA Summary

Sherman County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sheriff's Commisary**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,634	13,810	28,810
Receipts:			
Fees	65,046	75,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,046**	**75,000**	**75,000**
Resources Available:	**91,680**	**88,810**	**103,810**
Expenditures:			
Contractual	20,215	0	
Commodities	31,082	60,000	103,810
Capital Outlay	22,585	0	
Other	3,988	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**77,870**	**60,000**	**103,810**
Unencumbered Cash Balance Dec 31	13,810	28,810	0
2024/2025/2026 Budget Authority Amount	105,793	96,634	103,810

Adopted Budget

Waste Disposal	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,105,384	1,049,363	617,575
Receipts:			
Fees	588,982	500,000	500,000
Reimbursements and Miscellaneous	5,534		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**594,516**	**500,000**	**500,000**
Resources Available:	**1,699,900**	**1,549,363**	**1,117,575**
Expenditures:			
Personal Services	193,285	208,677	210,882
Contractual	236,546	217,900	217,900
Commodities	60,050	75,000	82,500
Capital Outlay	50,446	320,000	430,129
Lease Principal	101,823	103,924	105,979
Lease Interest	8,387	6,287	4,232
Cash Reserve (2026 column)			65,953
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**650,537**	**931,788**	**1,117,575**
Unencumbered Cash Balance Dec 31	1,049,363	617,575	0
2024/2025/2026 Budget Authority Amount	1,514,955	951,725	1,117,575

CPA Summary

Sherman County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax for Road Project**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,772,603	3,532,986	3,072,986
Receipts:			
Sales Tax	0		
Interest on Idle Funds	55,245	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**55,245**	**40,000**	**40,000**
Resources Available:	**3,827,848**	**3,572,986**	**3,112,986**
Expenditures:			
Contractual	294,862	500,000	1,500,000
Capital Outlay	0		1,612,986
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**294,862**	**500,000**	**3,112,986**
Unencumbered Cash Balance Dec 31	3,532,986	3,072,986	0
2024/2025/2026 Budget Authority Amoun	4,030,600	3,352,603	3,112,986

Adopted Budget

(2012) 911	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	162,736	176,005	121,005
Receipts:			
Telephone Tax	65,021	55,000	55,000
Interest on Idle Funds	2,268		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**67,289**	**55,000**	**55,000**
Resources Available:	**230,025**	**231,005**	**176,005**
Expenditures:			
Contractual	53,740	100,000	100,000
Commodities	0	10,000	76,005
Capital Outlay	280	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**54,020**	**110,000**	**176,005**
Unencumbered Cash Balance Dec 31	176,005	121,005	0
2024/2025/2026 Budget Authority Amoun	148,028	162,736	176,005

CPA Summary

Sherman County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2023 1% Sales Tax Road Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	641,145	1,875,402	2,565,402
Receipts:			
Sales Tax	1,505,101	1,700,000	1,700,000
Interest on Idle Funds	18,272		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,523,373**	**1,700,000**	**1,700,000**
Resources Available:	**2,164,518**	**3,575,402**	**4,265,402**
Expenditures:			
Contractual	289,116	500,000	3,755,402
Commodities	0	0	
Capital Outlay	0	0	
City of Goodland		425,000	425,000
City of Kanorado		85,000	85,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**289,116**	**1,010,000**	**4,265,402**
Unencumbered Cash Balance Dec 31	1,875,402	2,565,402	0
2024/2025/2026 Budget Authority Amoun	1,700,000	3,541,145	4,265,402

Adopted Budget

KFFA-Opioid Settlement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,051	21,942	20,442
Receipts:			
State Aid	10,891	3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**10,891**	**3,500**	**3,500**
Resources Available:	**21,942**	**25,442**	**23,942**
Expenditures:			
Contractual	0	5,000	23,942
Commodities	0	0	
Capital Outlay	0	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,000**	**23,942**
Unencumbered Cash Balance Dec 31	21,942	20,442	0
2024/2025/2026 Budget Authority Amoun	0	17,251	23,942

CPA Summary

Sherman County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Capital Improvement		(3) Fund Name: Equipment Reserve		(4) Fund Name: Sheriff Reward		(5) Fund Name: Register of Deeds Tech		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	882,249	Cash Balance Jan 1	1,729,835	Cash Balance Jan 1	356,071	Cash Balance Jan 1	494	Cash Balance Jan 1	69,378	3,038,027
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from Road & Bridg	150,000	None	0	None	0	Donations	0	Fees	7,210	
								Interest	1,093	
Total Receipts	150,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	8,303	158,303
Resources Available:	1,032,249	Resources Available:	1,729,835	Resources Available:	356,071	Resources Available:	494	Resources Available:	77,681	3,196,330
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Capital Outlay	82,359	Capital Outlay	250,000	Capital Outlay	206	Contractual	13,252	
								Capital Outlay	755	
Total Expenditures	0	Total Expenditures	82,359	Total Expenditures	250,000	Total Expenditures	206	Total Expenditures	14,007	346,572
Cash Balance Dec 31	1,032,249	Cash Balance Dec 31	1,647,476	Cash Balance Dec 31	106,071	Cash Balance Dec 31	288	Cash Balance Dec 31	63,674	**2,849,758** **
										2,849,758 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Clerk Tech		County Treasurer Tech		Micro Loan		Smokey Gardens		Fundraiser Donations Fire		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,843	Cash Balance Jan 1	15,202	Cash Balance Jan 1	1,200	Cash Balance Jan 1	35,431	Cash Balance Jan 1	8,195	76,871
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,803	Fees	1,803	None	0	Donations	2,456	Donations	2,813	
Total Receipts	1,803	Total Receipts	1,803	Total Receipts	0	Total Receipts	2,456	Total Receipts	2,813	8,875
Resources Available:	18,646	Resources Available:	17,005	Resources Available:	1,200	Resources Available:	37,887	Resources Available:	11,008	85,746
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,364	None	0	None	0	None	0	None	0	
Total Expenditures	1,364	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,364
Cash Balance Dec 31	17,282	Cash Balance Dec 31	17,005	Cash Balance Dec 31	1,200	Cash Balance Dec 31	37,887	Cash Balance Dec 31	11,008	**84,382** **
										84,382 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Fundraiser Donations EMS		(2) Fund Name: Grants		(3) Fund Name: Sheriff Donations		(4) Fund Name: COVID-19 Grant		(5) Fund Name: ARPA Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,003	Cash Balance Jan 1	10,704	Cash Balance Jan 1	4,177	Cash Balance Jan 1	125,067	Cash Balance Jan 1	376,083	520,034
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	918	Grants	133,633	Donations	1,075	None	0	Interest	5,142	
Total Receipts	918	Total Receipts	133,633	Total Receipts	1,075	Total Receipts	0	Total Receipts	5,142	140,768
Resources Available:	4,921	Resources Available:	144,337	Resources Available:	5,252	Resources Available:	125,067	Resources Available:	381,225	660,802
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Grant Expense	275	Other	4,622	None	0	Contractual	381,225	
Total Expenditures	0	Total Expenditures	275	Total Expenditures	4,622	Total Expenditures	0	Total Expenditures	381,225	386,122
Cash Balance Dec 31	4,921	Cash Balance Dec 31	144,062	Cash Balance Dec 31	630	Cash Balance Dec 31	125,067	Cash Balance Dec 31	0	**274,680** **
										274,680 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Landfill Excavation		(2) Fund Name: Post Closure Landfill		(3) Fund Name: Auto Administration		(4) Fund Name: Prosecutor Forfeiture Trus		(5) Fund Name: Sheriff Drug Seizure		
Unencumbered Cash Balance Jan 1	18,076	Unencumbered Cash Balance Jan 1	225,000	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	51,741	Unencumbered Cash Balance Jan 1	7,768	Total 302,585
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	None	0	Fees	79,525	Reimb. & Misc.	1,175	None	0	
Total Receipts	0	Total Receipts	0	Total Receipts	79,525	Total Receipts	1,175	Total Receipts	0	80,700
Resources Available:	18,076	Resources Available:	225,000	Resources Available:	79,525	Resources Available:	52,916	Resources Available:	7,768	383,285
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	Personal Services	60,341	Contractual	501	Capital Outlay	2,963	
				Contractual	4,121					
				Commodities	2,305					
				Capital Outlay	1,560					
				Trf to General	11,198					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	79,525	Total Expenditures	501	Total Expenditures	2,963	82,989
Cash Balance Dec 31	18,076	Cash Balance Dec 31	225,000	Cash Balance Dec 31	0	Cash Balance Dec 31	52,415	Cash Balance Dec 31	4,805	**300,296** **
										300,296 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Sherman County 2026

NOTICE OF BUDGET HEARING

The governing body of
Sherman County
will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,995,509	18.961	4,585,071	18.471	4,905,357	2,253,189	22.266
Debt Service							
Road & Bridge	1,891,038	13.372	1,926,777	12.386	2,251,526	1,318,832	13.032
Noxious Weed	89,033	0.836	96,258	0.773	143,425	77,219	0.763
Health	553,509	0.852	517,810	0.892	525,090	90,888	0.898
Conservation District	29,428	0.264	30,000	0.280	30,000	28,305	0.280
Election Board	72,324	0.371	54,200	0.441	90,300	62,496	0.618
County Home Maintenanc	48,851	0.432	50,000	0.470	50,000	46,952	0.464
Historical Society	10,665	0.095	11,000	0.104	11,000	10,352	0.102
Appraiser's Cost	169,146	1.663	211,677	1.795	213,627	169,400	1.674
Program for the Elderly	54,563	0.492	56,237	0.526	60,131	56,969	0.563
Free Fair	33,927	0.302	35,000	0.328	35,000	32,894	0.325
Park-Soldier's Memorial	34,223	0.222	47,500	0.625	70,000	36,625	0.362
Cemetery	40,733	0.363	42,000	0.394	42,000	39,364	0.389
Parks-Interlocal Rec	39,871	0.355	41,350	0.389	41,350	38,836	0.384
Library	24,235	0.216	24,880	0.234	25,000	23,438	0.232
County Hospital Maintena	672,959	5.944	630,000	6.000	660,000	607,205	6.000
Employee Benefits	2,645,138	20.947	2,640,000	24.896	2,780,000	2,616,056	25.851
Tort Liability	11,403	0.075	12,000	0.112	20,000	5,757	0.057
PBC Debt Service	681,820	6.334	680,530	6.399	833,780	553,553	5.470
Health Care Services	278,175		692,352		862,070		
Health Capital Outlay					170,744		
Noxious Weed Capital Ou					102,619		
Pros Attorney Training	2,982		4,500		9,899		
Pros Attorney Diversion			60,000		100,000		
Special Alcohol			15,000		48,352		
Special Parks & Recreatio			2,500		15,361		
Tourism & Convention	320,366		240,500		355,755		
Sheriff's Commisary	77,870		60,000		103,810		
Waste Disposal	650,537		931,788		1,117,575		
Sales Tax for Road Projec	294,862		500,000		3,112,986		
(2012) 911	54,020		110,000		176,005		
2023 1% Sales Tax Road	289,116		1,010,000		4,265,402		
KFFA-Opioid Settlement			5,000		23,942		
Non-Budgeted Funds-A	346,572						
Non-Budgeted Funds-B	1,364						
Non-Budgeted Funds-C	386,122						
Non-Budgeted Funds-D	82,989						
Totals	14,883,350	72.096	15,323,930	75.515	23,252,106	8,068,329	79.730
						Revenue Neutral Rate **	*75.712*
Less: Transfers	221,198		0		0		
Net Expenditure	14,662,152		15,323,930		23,252,106		
Total Tax Levied	7,638,760		7,659,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	105,951,312		101,448,173		101,195,872		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	905,000	0	0
Revenue Bonds	11,290,000	10,925,000	10,555,000
Other	0	0	0
Lease Pur. Princ.	519,797	419,666	10,872,843
Total	12,714,797	11,344,666	21,427,843

*Tax rates are expressed in mills

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

0
0

Sherman County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Sherman County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,995,509	18.961	4,585,071	18.471	4,905,357	2,253,189	22.266
Debt Service							
Road & Bridge	1,891,038	13.372	1,926,777	12.386	2,251,526	1,318,832	13.032
Noxious Weed	89,033	0.836	96,258	0.773	143,425	77,219	0.763
Health	553,509	0.852	517,810	0.892	525,090	90,888	0.898
Conservation District	29,428	0.264	30,000	0.280	30,000	28,305	0.280
Election Board	72,324	0.371	54,200	0.441	90,300	62,496	0.618
County Home Maintenanc	48,851	0.432	50,000	0.470	50,000	46,952	0.464
Historical Society	10,665	0.095	11,000	0.104	11,000	10,352	0.102
Appraiser's Cost	169,146	1.663	211,677	1.795	213,627	169,400	1.674
Program for the Elderly	54,563	0.492	56,237	0.526	60,131	56,969	0.563
Free Fair	33,927	0.302	35,000	0.328	35,000	32,894	0.325
Park-Soldier's Memorial	34,223	0.222	47,500	0.625	70,000	36,625	0.362
Cemetery	40,733	0.363	42,000	0.394	42,000	39,364	0.389
Parks-Interlocal Rec	39,871	0.355	41,350	0.389	41,350	38,836	0.384
Library	24,235	0.216	24,880	0.234	25,000	23,438	0.232
County Hospital Maintena	672,959	5.944	630,000	6.000	660,000	607,205	6.000
Employee Benefits	2,645,138	20.947	2,640,000	24.896	2,780,000	2,616,056	25.851
Tort Liability	11,403	0.075	12,000	0.112	20,000	5,757	0.057
PBC Debt Service	681,820	6.334	680,530	6.399	833,780	553,553	5.470
Health Care Services	278,175		692,352		862,070		
Health Capital Outlay					170,744		
Noxious Weed Capital Ou					102,619		
Pros Attorney Training	2,982		4,500		9,899		
Pros Attorney Diversion			60,000		100,000		
Special Alcohol			15,000		48,352		
Special Parks & Recreatio			2,500		15,361		
Tourism & Convention	320,366		240,500		355,755		
Sheriff's Commisary	77,870		60,000		103,810		
Waste Disposal	650,537		931,788		1,117,575		
Sales Tax for Road Projec	294,862		500,000		3,112,986		
(2012) 911	54,020		110,000		176,005		
2023 1% Sales Tax Road	289,116		1,010,000		4,265,402		
KFFA-Opioid Settlement			5,000		23,942		
Non-Budgeted Funds-A	346,572						
Non-Budgeted Funds-B	1,364						
Non-Budgeted Funds-C	386,122						
Non-Budgeted Funds-D	82,989						
Totals	14,883,350	72.096	15,323,930	75.515	23,252,106	8,068,329	79.730
						Revenue Neutral Rate **	*75.712*
Less: Transfers	221,198		0		0		
Net Expenditure	14,662,152		15,323,930		23,252,106		
Total Tax Levied	7,638,760		7,659,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	105,951,312		101,448,173		101,195,872		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	905,000	0	0
Revenue Bonds	11,290,000	10,925,000	10,555,000
Other	0	0	0
Lease Pur. Princ.	519,797	419,666	10,872,843
Total	12,714,797	11,344,666	21,427,843

*Tax rates are expressed in mills

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

0
0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Sherman County Rural Fire District #1									
General	530,435	4.730	700,000	5.295	894,300	303,247	5.259	*5.414*	57,658,668
Equipment Reserve	120,746	0.000	0	0.000	504,254	0			
Special	0	0.000	500	0.000	1,900	0			

*Tax rates are expressed in mills

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

0
0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Sherman County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	75.712	Proposed Tax Rate	79.730

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

RESOLUTION 25 - 9

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SHERMAN COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Sherman County, Kansas was calculated as 75.712 mills by the Sherman County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SHERMAN COUNTY, KANSAS COMMISSIONERS:

Sherman County shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.712 mills.

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

Adopted this 8th day of September, 2025 by the Board of Sherman County Commissioners of Sherman County, Kansas.

ATTEST:

Ashley N. Mannis, County Clerk

COUNTY CLERK SEAL SHERMAN COUNTY KANSAS

THE BOARD OF COUNTY COMMISSIONERS OF SHERMAN COUNTY

Harvey Swager

Kevin Zimmerman

Steven Evert, Chairman

Roll Call Vote

A Roll Call Vote of the Governing Body of Sherman County To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 25 - 9

Governing Body Member	Yes	No	No Vote
Harvey Swager	X		
Kevin Zimmerman	X		
Steven Evert	X		
TOTAL	**3**	**0**	**0**

Certified:

Ashley N. Mannis

Ashley N. Mannis
Sherman County Clerk

COUNTY CLERK SEAL SHERMAN COUNTY KANSAS

Affidavit of Publication
The Goodland Star-News

STATE OF KANSAS,
SHERMAN COUNTY, ss.

Matt Price, being first duly sworn, deposes and says:

That Matt Price is Editor of GOODLAND STAR-NEWS, a semi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sherman County, Kansas, with a general paid circulation on a semi-weekly basis in Sherman County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a semi-weekly published at least 102 times a year on Tuesday and Friday except legal holidays; has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Goodland in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive _____ (weeks/days), the first publication thereof being made as aforesaid on the 12th day of August, 2025 with subsequent publication being made on the following dates:

_____, _____ _____, _____

_____, _____ _____, _____

_____, _____ _____, _____

_____
Editor

Subscribed and sworn to before me this 15 day of August, 2025

Sheila R. Smith
Notary Public

SHEILA R. SMITH
Notary Public – State of Kansas
My Appt. Exp. 11-9-2026

•PUBLIC NOTICE•

Published in The Goodland Star-News on Tuesday, August 12, 2025

Sherman County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Sherman County
will meet on September 8, 2025 at 8:15 AM at 813 Broadway, Rm 101, Goodland for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Sherman County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,995,509	18.961	4,585,071	18.471	4,905,357	2,253,189	22.266
Debt Service							
Road & Bridge	1,891,038	13.372	1,926,777	12.386	2,251,526	1,318,832	13.032
Noxious Weed	89,033	0.836	96,258	0.773	143,425	77,219	0.763
Health	553,509	0.852	517,810	0.892	525,090	90,888	0.898
Conservation District	29,428	0.264	30,000	0.280	30,000	28,305	0.280
Election Board	72,324	0.371	54,200	0.441	90,300	62,496	0.618
County Home Maintenance	48,851	0.432	50,000	0.470	50,000	46,952	0.464
Historical Society	10,665	0.095	11,000	0.104	11,000	10,352	0.102
Appraiser's Cost	169,146	1.663	211,677	1.795	213,627	169,400	1.674
Program for the Elderly	54,563	0.492	56,237	0.526	60,131	56,969	0.563
Free Fair	33,927	0.302	35,000	0.328	35,000	32,894	0.325
Park-Soldier's Memorial	34,223	0.222	47,500	0.625	70,000	36,625	0.362
Cemetery	40,733	0.363	42,000	0.394	42,000	39,364	0.389
Parks-Interlocal Rec	39,871	0.355	41,350	0.389	41,350	38,836	0.384
Library	24,235	0.216	24,880	0.234	25,000	23,438	0.232
County Hospital Maintenanc	672,959	5.944	630,000	6.000	660,000	607,205	6.000
Employee Benefits	2,645,138	20.947	2,640,000	24.896	2,780,000	2,616,056	25.851
Tort Liability	11,403	0.075	12,000	0.112	20,000	5,757	0.057
PBC Debt Service	681,820	6.334	680,530	6.399	833,780	553,553	5.470
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Health Capital Outlay					170,744		
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Pros Attorney Diversion			60,000		100,000		
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Special Parks & Recreation			2,500		15,361		
Tourism & Convention	320,366		240,500		355,755		
Sheriff's Commisary	77,870		60,000		103,810		
Waste Disposal	650,537		931,788		1,117,575		
Sales Tax for Road Project	294,862		500,000		3,112,986		
(2012) 911	54,020		110,000		176,005		
2023 1% Sales Tax Road In	289,116		1,010,000		4,265,402		
KFFA-Opioid Settlement			5,000		23,942		
Non-Budgeted Funds-A	346,572						
Non-Budgeted Funds-B	1,364						
Non-Budgeted Funds-C	386,122						
Non-Budgeted Funds-D	82,989						
Totals	14,883,350	72.096	15,323,930	75.515	23,252,106	8,068,329	79.730
						*Revenue Neutral Rate **	*75.712*
Less: Transfers	221,198		0		0		
Net Expenditure	14,662,152		15,323,930		23,252,106		
Total Tax Levied	7,638,760		7,659,986		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	105,951,312		101,448,173		101,195,872		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	905,000	0	0
Revenue Bonds	11,290,000	10,925,000	10,555,000
Other	0	0	0
Lease Pur. Princ.	519,797	419,666	10,872,843
Total	12,714,797	11,344,666	21,427,843

*Tax rates are expressed in mills

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

Ashley N. Mannis
Sherman County Clerk

Special District Name: Sherman County Rural Fire District #

Name of County: Sherman County 2026

FUND PAGE - GENERAL

Adopted Budget **General Fund**	Prior Year Actual 2024	Current Year Esitmate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	412,926	472,464	326,344
Receipts:			
Ad Valorem Tax	300,627	294,188	xxxxxxxxxxxxxxxx
Delinquent Tax	583		
Motor Vehicle Tax	13,373	13,764	16,008
Recreational Vehicle Tax	409	416	482
16/20M Vehicle Tax	1,217	1,598	2,009
Commercial Vehicle Tax	704	732	842
Watercraft Tax		182	200
Slider			
County Redemption	1,312		
Reimbursements and Miscellaneous	33,350	18,000	18,000
Transfer In - City of Goodland	238,398	225,000	236,000
Interest on Idle Funds			
Total Receipts	**589,973**	**553,880**	**273,541**
Resources Available:	**1,002,899**	**1,026,344**	**599,885**
Expenditures:			
Personal Services	140,693	250,000	350,800
Contractual	117,904	200,000	243,500
Commodities	16,673	50,000	50,000
Capital Outlay	55,165	200,000	250,000
Transfer to Equipment Reserve	200,000	0	
Cash Reserve (2026 column)			
Total Expenditures	**530,435**	**700,000**	**894,300**
Unencumbered Cash Balance Dec 31	472,464	326,344	xxxxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	894,300
Tax Required	294,415
Delinquency Computation % Rate 3.000%	8,832
Amount 2025 Ad Valorem Tax	303,247

ALLOCATION OF MVT AND RVT

2025 Budgeted Fund Names	Budget Tax Levy Amounts for 2025	Allocation for Year 2026 MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General Fund	303,014	16,008	482	2,009	842	200
0		0	0	0	0	0
Total	303,014	16,008	482	2,009	842	200

MVT Estimate	16,008
RVT Estimate	482
16/20M Vehicle Estimate	2,009
Commercial Veh Estimate	842
Watercraft Estimate	200

CPA Summary

Sherman County Rural Fire District #1
Sherman County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2024	Current Year Esitmate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Slider			
Interest on Idle Funds			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	0
Tax Required	0
Delinquency Computation % Rate	0
Amount 2025 Ad Valorem Tax	0

CPA Summary

Special District Name: erman County Rural Fire District

County: Sherman County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	425,000	504,254	504,254
Receipts:			
Transfer from General	200,000		
Interest on Idle Funds			
Total Receipts	**200,000**	**0**	**0**
Resources Available:	**625,000**	**504,254**	**504,254**
Expenditures:			
Capital Outlay	120,746		504,254
Cash Reserve (2026 column)			
Total Expenditures	**120,746**	**0**	**504,254**
Unencumbered Cash Balance Dec	504,254	504,254	0

CPA Summary

2026

Special District Name: erman County Rural Fire District

County: Sherman County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Reserve	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	0	0	700
Receipts:			
Reimbursements and Miscellaneous		1,200	1,200
Interest on Idle Funds			
Total Receipts	**0**	**1,200**	**1,200**
Resources Available:	**0**	**1,200**	**1,900**
Expenditures:			
Contractual		500	1,900
Cash Reserve (2026 column)			
Total Expenditures	**0**	**500**	**1,900**
Unencumbered Cash Balance Dec	0	700	0

CPA Summary