

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 2024; and
- (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	5,320,956	2,008,947	
Debt Service	10-113				
Road & Bridge	68-5,101	7	2,205,340	1,416,829	
Noxious Weed	2-1318	8	136,465	88,605	
Health	65-204	8	566,433	90,233	
Conservation District	2-1907b	9	30,000	28,018	
Election Board	25-2201a	9	91,500	39,309	
County Home Maintenance	19-2106a	10	50,000	45,719	
Historical Society	19-2651	10	11,000	10,018	
Appraiser's Cost	19-436	11	213,637	176,193	
Program for the Elderly	12-1680	11	55,600	52,162	
Free Fair	2-132	12	35,000	31,962	
Park-Soldier's Memorial	19-2803e	12	70,000	23,514	
Cemetery	19-3105	13	42,000	38,490	
Parks-Interlocal Rec	19-2803e	13	41,350	37,659	
Library	12-1230	14	25,000	22,881	
County Hospital Maintenance	19-4606	14	706,900	629,802	
Employee Benefits	12-16,102	15	2,770,000	2,219,409	
Tort Liability	75-6101	15	25,000	7,963	
PBC Debt Service	10-113	16	931,820	671,047	
Health Care Services		17	953,839		
Health Capital Outlay		17	95,744		
Noxious Weed Capital Outlay		18	102,437		
Pros Attorney Training		18	10,495		
Special Alcohol		19	25,439		
Special Parks & Recreation		19	7,054		
Tourism & Convention		20	391,517		
Sheriff's Commissary		20	105,793		
Waste Disposal		21	1,514,955		
Sales Tax for Road Project		21	4,030,600		
(2012) 911		22	148,028		
2023 1% Sales Tax Road Improvement			1,700,000		
Non-Budgeted Funds-A		23			
Non-Budgeted Funds-B		24			
Non-Budgeted Funds-C		25			
Non-Budgeted Funds-D		26			
Non-Budgeted Funds-E		27			
Totals	xxxxx		22,413,902	7,638,760	
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					County Clerk's Use Only
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 72.276

Assisted by:
 VonFeldt, Bauer & VonFeldt, Chtd.
 Address:
 PO Box 127
 Larned, KS 67550
 Email:
 adk@cpavbv.com

Shawn J. Reist 9-1-23
Koby H. Bick 9-11-2023

Attest: *September 11*
Asheley T. Mansel
 County Clerk



Governing Body

CPA Summary

Sherman County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,786,768	1,764,855	1,552,221
Receipts:			
Ad Valorem Tax	2,094,069	2,337,175	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,522	1,000	
Motor Vehicle Tax	149,614	160,544	163,900
Recreational Vehicle Tax	3,966	4,069	4,292
16/20M Vehicle Tax	4,474	5,671	7,071
Commercial Vehicle Tax	11,625	11,192	12,988
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Redemption	25,599	20,000	20,000
Severance Tax	708	2,000	350
Sales Tax	830,039	700,000	700,000
Local Alcoholic Liquor Tax	1,768	850	850
Antique Car Fees	3,645	2,500	2,500
Copies	6,160	5,000	5,000
Diversion Fees	190	300	300
Filing Fees	367	350	350
Mortgage Registration Fees	4		
Officer's Fees	60,499	45,000	45,000
Driver's Licenses Fees	1,983	1,700	1,700
Ambulance Receipts	548,087	600,000	600,000
Miscellaneous Fees	14,721	15,000	15,000
Interest on Investments	52,419	30,000	30,000
Interest on Current Taxes	12,704	10,000	10,000
Interest on Delinquent Taxes	39,659	50,000	20,000
Rent on Real Property	5,772	4,000	4,000
Reimbursed Prisoner Care	12,560	10,000	10,000
Reimbursed Prairie Dog Bait	2,428	10,000	10,000
Reimbursed Attorney Fees	14,306	15,000	15,000
Other Reimbursements	54,261	40,000	50,000
Emergency Mgmt Grant	12,714	15,000	15,000
EIG Grant	1,500		
Transfer from Auto Administration	17,262	25,000	25,000
Interest on NOW Account		90,000	50,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		25,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,984,625	4,236,351	1,818,301
Resources Available:	5,771,393	6,001,206	3,370,522

Sherman County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,771,393	6,001,206	3,370,522
Expenditures:			
County Commissioners	66,244	62,000	66,420
County Clerk	93,536	101,675	119,354
County Treasurer	99,507	113,366	120,787
County Attorney	194,342	220,546	244,725
Register of Deeds	61,316	63,250	73,005
Building Manager	47,796	54,191	52,876
Sheriff	813,722	827,459	1,045,189
Unified Courts	111,268	250,200	292,700
Courthouse General	652,855	734,550	754,300
Central Dispatch	298,005	354,000	384,405
Emergency Management	36,579	41,928	48,800
Ambulance	861,652	1,078,060	1,084,589
Special Prairie Dog	8,044	5,000	5,000
Information Technology	103,307	112,760	120,806
Non Departmental	16,250	37,000	506,000
Operating Transfers	450,000	300,000	300,000
Appropriations	92,115	93,000	102,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	4,006,538	4,448,985	5,320,956
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	4,006,538	4,448,985	5,320,956
Unencumbered Cash Balance Dec 31	1,764,855	1,552,221	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	5,232,692	4,860,343	5,320,956
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,320,956
		Tax Required	1,950,434
Delinquent Comp Rate:	3.0%		58,513
Amount of 2023 Ad Valorem Tax			2,008,947

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commissioners			
Personal Services	59,149	57,000	60,420
Contractual	7,095	5,000	6,000
Commodities			
Capital Outlay			
Total	66,244	62,000	66,420
County Clerk			
Personal Services	86,834	92,900	108,754
Contractual	4,971	6,275	7,600
Commodities	1,731	1,500	2,000
Capital Outlay		1,000	1,000
Total	93,536	101,675	119,354
County Treasurer			
Personal Services	89,108	100,866	107,737
Contractual	3,717	7,000	6,550
Commodities	5,506	4,000	5,000
Capital Outlay	1,176	1,500	1,500
Total	99,507	113,366	120,787
County Attorney			
Personal Services	182,784	205,846	226,025
Contractual	6,178	6,000	11,200
Commodities	4,260	4,200	4,500
Capital Outlay	1,120	4,500	3,000
Total	194,342	220,546	244,725
Register of Deeds			
Personal Services	58,051	59,000	67,680
Contractual	2,533	3,000	3,825
Commodities	732	750	1,000
Capital Outlay		500	500
Total	61,316	63,250	73,005
Building Manager			
Personal Services	37,013	38,220	36,752
Contractual	2,628	5,424	5,477
Commodities	8,155	8,827	8,827
Capital Outlay		1,720	1,820
Total	47,796	54,191	52,876
Sheriff			
Personal Services	570,033	525,072	728,289
Contractual	97,066	121,536	123,400
Commodities	48,582	40,292	48,000
Capital Outlay	15,124	67,068	68,000
Evidence Collection	8	0	500
Jail Expense	82,909	73,491	77,000
Total	813,722	827,459	1,045,189
Unified Courts			
Contractual	105,137	240,200	279,700
Commodities	2,225	5,000	5,000
Capital Outlay	3,906	5,000	8,000
Total	111,268	250,200	292,700
Total - Page 6b	1,487,731	1,692,687	2,015,056

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Courthouse General			
Personal Services	32,230	24,550	26,000
Contractual	594,550	600,000	522,800
Commodities	16,546	10,000	5,500
Capital Outlay	9,529	100,000	200,000
Total	652,855	734,550	754,300
Central Dispatch			
Personal Services	283,900	318,509	339,135
Contractual	8,506	28,491	38,270
Commodities	5,190	4,500	4,500
Capital Outlay	409	2,500	2,500
Total	298,005	354,000	384,405
Emergency Management			
Contractual	34,746	30,128	36,300
Commodities	1,833	1,800	2,500
Capital Outlay		10,000	10,000
Total	36,579	41,928	48,800
Ambulance			
Personal Services	643,993	748,810	793,739
Contractual	74,868	125,750	113,350
Commodities	68,905	90,500	85,500
Capital Outlay	73,886	113,000	92,000
Total	861,652	1,078,060	1,084,589
Special Prairie Dog			
Contractual	9		
Commodities	8,035	5,000	5,000
Capital Outlay			
Total	8,044	5,000	5,000
Information Technology			
Personal Services	46,673	48,127	56,266
Contractual	26,650	33,740	33,740
Commodities	261	893	800
Capital Outlay	29,723	30,000	30,000
Total	103,307	112,760	120,806
Non Departmental			
Juvenile Detention	7,909	12,000	12,000
Prisoner Medical	3,841	25,000	50,000
EIG Grant Expense	4,500		
Other			444,000
Total	16,250	37,000	506,000
Operating Transfers			
To Capital Improvement	200,000	100,000	100,000
To Equipment Reserve	250,000	200,000	200,000
Total	450,000	300,000	300,000
Total - Page 6c	2,426,692	2,663,298	3,203,900

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Appropriations			
Northwest Kansas Planning & Dev	10,316	11,000	12,000
Family Shelter	1,000	1,500	1,500
Economic Development	61,000	60,000	60,000
LEPG	5,121	5,000	6,000
Western Kansas Advocacy	7,500	10,000	15,000
Western Prairie RC&D	500	500	500
KLPG	6,678	5,000	7,000
Total	92,115	93,000	102,000
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 6d	92,115	93,000	102,000
Total - Page 6b	1,487,731	1,692,687	2,015,056
Total - Page 6c	2,426,692	2,663,298	3,203,900
Total Detail Expenditures**	4,006,538	4,448,985	5,320,956

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

Sherman County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	783,100	724,317	480,233
Receipts:			
Ad Valorem Tax	1,147,884	1,279,307	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	863		
Motor Vehicle Tax	81,975	88,002	89,714
Recreational Vehicle Tax	2,167	2,229	2,350
16/20M Vehicle Tax	2,656	3,109	3,870
Commercial Vehicle Tax	6,606	6,134	7,111
Watercraft Tax			0
County Redemption	13,562	14,000	4,000
Special City & County Highway	333,079	200,000	240,000
County Equalization	5,925	2,500	2,500
Sale of Assets	9,706		
Reimbursements & Miscellaneous	65,949		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,670,372	1,595,281	349,545
Resources Available:	2,453,472	2,319,598	829,778
Administration:			
Personal Services	45,758	40,000	43,260
Contractual	1,211	50,000	77,000
Commodities	707		
Capital Outlay			
Maintenance:			
Personal Services	640,202	718,665	800,880
Contractual	345,947	153,200	175,200
Commodities	283,485	577,500	704,000
Capital Outlay	336,845	200,000	405,000
Transfer to Special Machinery	75,000	100,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,729,155	1,839,365	2,205,340
Unencumbered Cash Balance Dec 31	724,317	480,233	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,146,700	2,162,558	2,205,340
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,205,340
		Tax Required	1,375,562
	Delinquent Comp Rate: 3.0%		41,267
	Amount of 2023 Ad Valorem Tax		1,416,829

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	81,309	82,649	43,824
Receipts:			
Ad Valorem Tax	67,036	80,895	XXXXXXXXXXXXXXXXXX
Delinquent Tax	48	75	
Motor Vehicle Tax	5,800	5,136	5,673
Recreational Vehicle Tax	154	130	149
16/20 M Vehicle Tax	150	181	245
Commercial Vehicle Tax	475	358	450
Watercraft Tax			0
County Redemption	906	500	100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	74,569	87,275	6,617
Resources Available:	155,878	169,924	50,441
Expenditures:			
Personal Services	41,414	40,000	49,440
Contractual	7,708	11,100	16,025
Commodities	14,107	25,000	51,000
Capital Outlay		50,000	20,000
Transfer to Noxious Weed Capital Outlay	10,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	73,229	126,100	136,465
Unencumbered Cash Balance Dec 31	82,649	43,824	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	149,450	149,525	136,465
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	136,465
		Tax Required	86,024
Delinquent Comp Rate:	3.0%		2,581
	Amount of 2023 Ad Valorem Tax		88,605

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	174,237	236,129	211,559
Receipts:			
Ad Valorem Tax	51,680	90,232	XXXXXXXXXXXXXXXXXX
Delinquent Tax	38		
Motor Vehicle Tax	3,603	3,964	6,328
Recreational Vehicle Tax	95	100	166
16/20 M Vehicle Tax	110	140	273
Commercial Vehicle Tax	281	276	502
Watercraft Tax			0
County Redemption	614		
Federal Grants	142,219	100,000	85,000
State Grants	26,317	80,000	100,000
Licenses, Fees & Miscellaneous	177,354	85,000	75,000
Appropriation	65,000	65,000	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	467,311	424,712	267,269
Resources Available:	641,548	660,841	478,828
Expenditures:			
Personal Services	189,521	300,000	338,268
Contractual	124,757	129,432	171,815
Commodities	41,141	19,850	14,350
Capital Outlay			
Transfer to Health Capital Outlay	50,000		
Cash Forward (2024 column)			42,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	405,419	449,282	566,433
Unencumbered Cash Balance Dec 31	236,129	211,559	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	474,750	452,780	566,433
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	566,433
		Tax Required	87,605
Delinquent Comp Rate:	3.0%		2,628
	Amount of 2023 Ad Valorem Tax		90,233

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	205	0	634
Receipts:			
Ad Valorem Tax	25,692	26,881	XXXXXXXXXXXXXXXXXX
Delinquent Tax	19	30	
Motor Vehicle Tax	1,898	1,967	1,885
Recreational Vehicle Tax	50	50	49
16/20 M Vehicle Tax	61	69	81
Commercial Vehicle Tax	149	137	149
Watercraft Tax			0
County Redemption	319		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	28,188	29,134	2,164
Resources Available:	28,393	29,134	2,798
Expenditures:			
Appropriation	28,393	28,500	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	28,393	28,500	30,000
Unencumbered Cash Balance Dec 31	0	634	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	28,500	28,500	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	27,202
Delinquent Comp Rate:	3.0%		816
Amount of 2023 Ad Valorem Tax			28,018

Adopted Budget

Election Board	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,287	68,945	51,306
Receipts:			
Ad Valorem Tax	72,450	25,207	XXXXXXXXXXXXXXXXXX
Delinquent Tax	57	50	
Motor Vehicle Tax	4,019	3,200	1,768
Recreational Vehicle Tax	106	141	46
16/20 M Vehicle Tax	149	196	76
Commercial Vehicle Tax	329	387	140
Watercraft Tax			0
County Redemption	660	500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	77,770	29,681	2,030
Resources Available:	126,057	98,626	53,336
Expenditures:			
Personal Services	24,319	26,000	47,700
Contractual	10,273	12,320	23,800
Commodities	22,520	7,500	10,000
Capital Outlay		1,500	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	57,112	47,320	91,500
Unencumbered Cash Balance Dec 31	68,945	51,306	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	92,600	88,800	91,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,500
		Tax Required	38,164
Delinquent Comp Rate:	3.0%		1,145
Amount of 2023 Ad Valorem Tax			39,309

CPA Summary

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
County Home Maintenance	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	46,653	2,360	1,625
Receipts:			
Ad Valorem Tax	3,741	48,888	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4		
Motor Vehicle Tax	1,522	290	3,428
Recreational Vehicle Tax	40	7	90
16/20 M Vehicle Tax	82	10	148
Commercial Vehicle Tax	128	20	272
Watercraft Tax			0
County Redemption	190	50	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	5,707	49,265	3,988
Resources Available:	52,360	51,625	5,613
Expenditures:			
Contractual	4,753	50,000	50,000
Commodities			
Capital Outlay	45,247		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	50,000	50,000	50,000
Unencumbered Cash Balance Dec 31	2,360	1,625	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	50,000	50,000	50,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		50,000
	Tax Required		44,387
	Delinquent Comp Rate: 3.0%		1,332
	Amount of 2023 Ad Valorem Tax		45,719

Adopted Budget	Prior Year	Current Year	Proposed Budget
Historical Society	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	306	0	424
Receipts:			
Ad Valorem Tax	9,548	10,549	XXXXXXXXXXXXXXXXXX
Delinquent Tax	7		
Motor Vehicle Tax	752	730	740
Recreational Vehicle Tax	20	18	19
16/20 M Vehicle Tax	23	26	32
Commercial Vehicle Tax	60	51	59
Watercraft Tax			0
County Redemption	124	50	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	10,534	11,424	850
Resources Available:	10,840	11,424	1,274
Expenditures:			
Appropriation	10,840	11,000	11,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	10,840	11,000	11,000
Unencumbered Cash Balance Dec 31	0	424	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	11,000	11,000	11,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		11,000
	Tax Required		9,726
	Delinquent Comp Rate: 3.0%		292
	Amount of 2023 Ad Valorem Tax		10,018

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser's Cost	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	35,604	32,440	25,379
Receipts:			
Ad Valorem Tax	175,712	176,254	XXXXXXXXXXXXXXXXXX
Delinquent Tax	130		
Motor Vehicle Tax	12,658	13,471	12,360
Recreational Vehicle Tax	336	341	324
16/20 M Vehicle Tax	362	476	533
Commercial Vehicle Tax	1,023	939	980
Watercraft Tax			0
County Redemption	2,059	1,000	500
Reimbursements & Miscellaneous	7,691	2,500	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	199,971	194,981	17,197
Resources Available:	235,575	227,421	42,576
Expenditures:			
Personal Services	153,824	165,761	175,706
Contractual	18,324	25,281	25,181
Commodities	2,424	5,000	5,750
Capital Outlay	28,563	6,000	7,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	203,135	202,042	213,637
Unencumbered Cash Balance Dec 31	32,440	25,379	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	208,626	202,636	213,637
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			213,637
Tax Required			171,061
Delinquent Comp Rate: 3.0%			5,132
Amount of 2023 Ad Valorem Tax			176,193

Adopted Budget Program for the Elderly	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	140	926
Receipts:			
Ad Valorem Tax	46,856	46,941	XXXXXXXXXXXXXXXXXX
Delinquent Tax	35		
Motor Vehicle Tax	3,216	3,596	3,292
Recreational Vehicle Tax	85	91	86
16/20 M Vehicle Tax	103	127	142
Commercial Vehicle Tax	253	251	261
Watercraft Tax			0
County Redemption	542	250	250
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	51,090	51,256	4,031
Resources Available:	51,090	51,396	4,957
Expenditures:			
Kanorado Senior Center	17,909	18,000	20,000
Goodland Senior Center	33,041	32,470	35,600
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	50,950	50,470	55,600
Unencumbered Cash Balance Dec 31	140	926	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	50,950	50,470	55,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			55,600
Tax Required			50,643
Delinquent Comp Rate: 3.0%			1,519
Amount of 2023 Ad Valorem Tax			52,162

CPA Summary

Sherman County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Free Fair	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,053	0	1,230
Receipts:			
Ad Valorem Tax	30,516	33,383	XXXXXXXXXXXXXXXXXX
Delinquent Tax	22		
Motor Vehicle Tax	2,387	2,342	2,341
Recreational Vehicle Tax	63	59	61
16/20 M Vehicle Tax	74	83	101
Commercial Vehicle Tax	190	163	186
Watercraft Tax			0
County Redemption	393	200	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	33,645	36,230	2,739
Resources Available:	34,698	36,230	3,969
Expenditures:			
Appropriation	34,698	35,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	34,698	35,000	35,000
Unencumbered Cash Balance Dec 31	0	1,230	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	35,000	35,000	35,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,000
Tax Required			31,031
Delinquent Comp Rate: 3.0%			931
Amount of 2023 Ad Valorem Tax			31,962

Adopted Budget Park-Soldier's Memorial	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	45,110	50,936	42,592
Receipts:			
Ad Valorem Tax	36,028	18,983	XXXXXXXXXXXXXXXXXX
Delinquent Tax	27		
Motor Vehicle Tax	2,300	2,762	1,331
Recreational Vehicle Tax	60	70	33
16/20 M Vehicle Tax	94	98	57
Commercial Vehicle Tax	166	193	106
Watercraft Tax			0
County Redemption	425	50	50
Reimbursements & Miscellaneous	6,753	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	45,853	25,156	4,579
Resources Available:	90,963	76,092	47,171
Expenditures:			
Personal Services	16,171	15,000	20,000
Contractual	4,640	10,000	20,000
Commodities	9,716	6,000	15,000
Capital Outlay	9,500	2,500	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	40,027	33,500	70,000
Unencumbered Cash Balance Dec 31	50,936	42,592	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	75,000	75,000	70,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			70,000
Tax Required			22,829
Delinquent Comp Rate: 3.0%			685
Amount of 2023 Ad Valorem Tax			23,514

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Cemetery	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,208	0	1,306
Receipts:			
Ad Valorem Tax	36,619	40,029	XXXXXXXXXXXXXXXXXX
Delinquent Tax	27		
Motor Vehicle Tax	2,871	2,811	2,807
Recreational Vehicle Tax	76	71	74
16/20 M Vehicle Tax	89	99	121
Commercial Vehicle Tax	227	196	223
Watercraft Tax			0
County Redemption	474	100	100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	40,383	43,306	3,325
Resources Available:	41,591	43,306	4,631
Expenditures:			
Appropriation	41,591	42,000	42,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	41,591	42,000	42,000
Unencumbered Cash Balance Dec 31	0	1,306	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	42,000	42,000	42,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			42,000
Tax Required			37,369
Delinquent Comp Rate: 3.0%			1,121
Amount of 2023 Ad Valorem Tax			38,490

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parks-Interlocal Rec	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,521	0	1,541
Receipts:			
Ad Valorem Tax	35,832	39,681	XXXXXXXXXXXXXXXXXX
Delinquent Tax	26		
Motor Vehicle Tax	2,826	2,751	2,783
Recreational Vehicle Tax	75	70	73
16/20 M Vehicle Tax	88	97	120
Commercial Vehicle Tax	224	192	221
Watercraft Tax			0
County Redemption	465	100	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	39,536	42,891	3,247
Resources Available:	41,057	42,891	4,788
Expenditures:			
Appropriation	41,057	41,350	41,350
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	41,057	41,350	41,350
Unencumbered Cash Balance Dec 31	0	1,541	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	41,350	41,350	41,350
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			41,350
Tax Required			36,562
Delinquent Comp Rate: 3.0%			1,097
Amount of 2023 Ad Valorem Tax			37,659

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	868	0	816
Receipts:			
Ad Valorem Tax	21,755	23,834	XXXXXXXXXXXXXXXXXX
Delinquent Tax	16		
Motor Vehicle Tax	1,706	1,665	1,671
Recreational Vehicle Tax	45	42	44
16/20 M Vehicle Tax	53	59	72
Commercial Vehicle Tax	135	116	132
Watercraft Tax			0
County Redemption	281	100	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	23,991	25,816	1,969
Resources Available:	24,859	25,816	2,785
Expenditures:			
Appropriation	24,859	25,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	24,859	25,000	25,000
Unencumbered Cash Balance Dec 31	0	816	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	25,000	25,000	25,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			25,000
Tax Required			22,215
Delinquent Comp Rate: 3.0%			666
Amount of 2023 Ad Valorem Tax			22,881

Adopted Budget	Prior Year	Current Year	Proposed Budget
County Hospital Maintenance	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	12,566	0	44,322
Receipts:			
Ad Valorem Tax	590,627	622,239	XXXXXXXXXXXXXXXXXX
Delinquent Tax	431		
Motor Vehicle Tax	44,174	45,280	43,636
Recreational Vehicle Tax	1,170	1,147	1,143
16/20 M Vehicle Tax	1,365	1,600	1,882
Commercial Vehicle Tax	3,465	3,156	3,459
Watercraft Tax			0
County Redemption	7,410	5,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	648,642	678,422	51,120
Resources Available:	661,208	678,422	95,442
Expenditures:			
Appropriation	661,208	634,100	706,900
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	661,208	634,100	706,900
Unencumbered Cash Balance Dec 31	0	44,322	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	690,000	634,100	706,900
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			706,900
Tax Required			611,458
Delinquent Comp Rate: 3.0%			18,344
Amount of 2023 Ad Valorem Tax			629,802

CPA Summary

Sherman County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	760,372	796,055	451,076
Receipts:			
Ad Valorem Tax	1,839,804	1,994,584	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,317	500	
Motor Vehicle Tax	138,786	141,049	139,875
Recreational Vehicle Tax	3,681	3,573	3,663
16/20 M Vehicle Tax	4,064	4,983	6,033
Commercial Vehicle Tax	10,707	9,832	11,087
Watercraft Tax			0
County Redemption	23,443	15,000	3,500
Reimbursements & Miscellaneous	4,999		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,026,801	2,169,521	164,158
Resources Available:	2,787,173	2,965,576	615,234
Expenditures:			
Retirement	334,542	350,000	350,000
Social Security	276,513	275,000	275,000
Workmens Comp	48,975	65,000	100,000
Unemployment Insurance	39,416	12,500	20,000
Health Insurance	1,283,450	1,800,000	1,950,000
Other	8,222	12,000	75,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,991,118	2,514,500	2,770,000
Unencumbered Cash Balance Dec 31	796,055	451,076	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	2,745,000	2,645,000	2,770,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,770,000
Tax Required			2,154,766
Delinquent Comp Rate: 3.0%			64,643
Amount of 2023 Ad Valorem Tax			2,219,409

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tort Liability	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	18,194	17,404	16,551
Receipts:			
Ad Valorem Tax	9,155	8,301	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6		
Motor Vehicle Tax	1,346	704	582
Recreational Vehicle Tax	36	18	15
16/20 M Vehicle Tax	43	25	25
Commercial Vehicle Tax	105	49	46
Watercraft Tax			0
County Redemption	211	50	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	10,902	9,147	718
Resources Available:	29,096	26,551	17,269
Expenditures:			
Contractual	11,692	10,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	11,692	10,000	25,000
Unencumbered Cash Balance Dec 31	17,404	16,551	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	28,000	26,000	25,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			25,000
Tax Required			7,731
Delinquent Comp Rate: 3.0%			232
Amount of 2023 Ad Valorem Tax			7,963

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
PBC Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	138,957	224,009
Receipts:			
Ad Valorem Tax	787,897	699,066	XXXXXXXXXXXXXXXXXX
Delinquent Tax	552		
Motor Vehicle Tax	25,101	60,407	49,024
Recreational Vehicle Tax	585	1,530	1,284
16/20 M Vehicle Tax		2,134	2,115
Commercial Vehicle Tax	1,724	4,211	3,886
Watercraft Tax			0
County Redemption	5,333		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	821,292	767,348	56,309
Resources Available:	821,292	906,305	280,318
Expenditures:			
Bond Principal	360,000	365,000	370,000
Bond Interest	322,335	317,296	311,820
Cash Basis Reserve			250,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	682,335	682,296	931,820
Unencumbered Cash Balance Dec 31	138,957	224,009	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	842,335	882,296	931,820
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			931,820
Tax Required			651,502
Delinquent Comp Rate: 3.0%			19,545
Amount of 2023 Ad Valorem Tax			671,047

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2023 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health Care Services	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	639,979	796,481	603,839
Receipts:			
Sales Tax	402,693	350,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	402,693	350,000	350,000
Resources Available:	1,042,672	1,146,481	953,839
Expenditures:			
County Health	65,000	65,000	65,000
Topside Manor	20,072	20,000	20,000
High Plains Mental Health Center	43,000	43,000	43,000
Development Services NWKS, Inc	30,000	30,000	30,000
Other		250,000	661,629
Senior Care Act	4,500	4,500	4,500
Ambulance	69,279	100,000	100,000
EMT Training		15,000	15,000
Goodland Meal Site	9,340	10,142	9,710
Rawlins Co Dental Clinic	5,000	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	246,191	542,642	953,839
Unencumbered Cash Balance Dec 31	796,481	603,839	0
2022/2023/2024 Budget Authority Amount	665,050	828,139	953,839

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Health Capital Outlay	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	45,744	95,744	95,744
Receipts:			
Transfer from County Health	50,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	50,000	0	0
Resources Available:	95,744	95,744	95,744
Expenditures:			
Capital Outlay			95,744
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	95,744
Unencumbered Cash Balance Dec 31	95,744	95,744	0
2022/2023/2024 Budget Authority Amount	50,744	45,744	95,744

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Noxious Weed Capital Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	92,437	102,437	102,437
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:	102,437	102,437	102,437
Expenditures:			
Capital Outlay			102,437
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	102,437
Unencumbered Cash Balance Dec 31	102,437	102,437	0
2022/2023/2024 Budget Authority Amount	82,437	92,437	102,437

Adopted Budget

Pros Attorney Training	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,863	10,995	8,745
Receipts:			
Reimbursements & Miscellaneous	1,757	1,750	1,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,757	1,750	1,750
Resources Available:	12,620	12,745	10,495
Expenditures:			
Contractual	1,625	4,000	10,495
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,625	4,000	10,495
Unencumbered Cash Balance Dec 31	10,995	8,745	0
2022/2023/2024 Budget Authority Amount	10,413	10,363	10,495

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,573	18,439	14,439
Receipts:			
Local Alcoholic Liquor Tax	9,866	11,000	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,866	11,000	11,000
Resources Available:	18,439	29,439	25,439
Expenditures:			
Appropriation		15,000	25,439
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	15,000	25,439
Unencumbered Cash Balance Dec 31	18,439	14,439	0
2022/2023/2024 Budget Authority Amount	13,456	19,573	25,439

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,836	6,604	5,304
Receipts:			
Local Alcoholic Liquor Tax	1,768	1,200	1,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,768	1,200	1,750
Resources Available:	6,604	7,804	7,054
Expenditures:			
Appropriation		2,500	7,054
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	2,500	7,054
Unencumbered Cash Balance Dec 31	6,604	5,304	0
2022/2023/2024 Budget Authority Amount	4,202	5,736	7,054

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism & Convention	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	146,662	176,517	141,517
Receipts:			
Transient Guest Tax	256,459	240,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	256,459	240,000	250,000
Resources Available:	403,121	416,517	391,517
Expenditures:			
Contractual	226,604	275,000	391,517
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	226,604	275,000	391,517
Unencumbered Cash Balance Dec 31	176,517	141,517	0
2022/2023/2024 Budget Authority Amount	370,000	376,662	391,517

Adopted Budget

Sheriff's Commissary	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,941	30,793	30,793
Receipts:			
Reimbursements & Miscellaneous	62,802	75,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	62,802	75,000	75,000
Resources Available:	93,743	105,793	105,793
Expenditures:			
Contractual	19,322		
Commodities	20,346	75,000	105,793
Capital Outlay	19,432		
Other	3,850		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	62,950	75,000	105,793
Unencumbered Cash Balance Dec 31	30,793	30,793	0
2022/2023/2024 Budget Authority Amount	79,499	111,441	105,793

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Disposal	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	816,476	1,060,455	1,014,955
Receipts:			
Fees	590,147	500,000	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	590,147	500,000	500,000
Resources Available:	1,406,623	1,560,455	1,514,955
Expenditures:			
Personal Services	156,730	160,000	179,800
Contractual	144,702	141,000	221,400
Commodities	38,191	44,500	75,000
Capital Outlay	6,545	200,000	320,000
Cash Basis Reserve			718,755
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	346,168	545,500	1,514,955
Unencumbered Cash Balance Dec 31	1,060,455	1,014,955	0
2022/2023/2024 Budget Authority Amount	1,104,524	1,344,126	1,514,955

Adopted Budget

Sales Tax for Road Project	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,948,585	4,185,382	4,030,600
Receipts:			
Sales Tax	1,609,323	800,000	
Interest on Idle Funds	12,632		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,621,955	800,000	0
Resources Available:	5,570,540	4,985,382	4,030,600
Expenditures:			
Contractual	467,790	500,000	2,000,000
Capital Outlay			2,030,600
Bond Principal	885,000	450,000	
Bond Interest	32,368	4,782	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,385,158	954,782	4,030,600
Unencumbered Cash Balance Dec 31	4,185,382	4,030,600	0
2022/2023/2024 Budget Authority Amount	4,807,910	5,181,217	4,030,600

CPA Summary

--

Sherman County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget (2012) 911	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	155,643	158,028	93,028
Receipts:			
Telephone Tax	60,007	55,000	55,000
Interest on Idle Funds	514		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	60,521	55,000	55,000
Resources Available:	216,164	213,028	148,028
Expenditures:			
Contractual	58,136	100,000	100,000
Commodities		20,000	48,028
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	58,136	120,000	148,028
Unencumbered Cash Balance Dec 31	158,028	93,028	0
2022/2023/2024 Budget Authority Amount	146,577	145,643	148,028

Adopted Budget

2023 1% Sales Tax Road Improvement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Sales Tax			1,700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	1,700,000
Resources Available:	0	0	1,700,000
Expenditures:			
Contractual			1,500,000
Capital Outlay			200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	1,700,000
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	1,700,000

CPA Summary

2024

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

Sherman County

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Grants		Fundraiser Donations Fire		undraiser Donations EMS		Goodland Fire Reserves		KFFA-Opioid Settlement	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
20,840	4,389	6,294	0	0	0	0	0	0	31,523
Receipts:									
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
75,736	4,531	175	307,965	307,965	1,080	307,965	1,080	307,965	1,080
Resources Available:									
96,576	8,920	6,469	307,965	307,965	1,080	307,965	1,080	307,965	421,010
Expenditures:									
Grant Exp		Capital Outlay		Capital Outlay		Capital Outlay		None	
41,416	None	2,466	307,965	307,965	None	307,965	None	307,965	None
Total Expenditures									
41,416	0	2,466	307,965	307,965	0	307,965	0	307,965	351,847
Cash Balance Dec 31									
55,160	8,920	4,003	0	0	1,080	0	1,080	0	69,163
**Note: These two block figures should agree.									
69,163									

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Sherman County
will meet on 9/11/23 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,006,538	21.272	4,448,985	22.436	5,320,956	2,008,947	19.138
Debt Service							
Road & Bridge	1,729,155	11.660	1,839,365	12.363	2,205,340	1,416,829	13.497
Noxious Weed	73,229	0.681	126,100	0.782	136,465	88,605	0.844
Health	405,419	0.525	449,282	0.872	566,433	90,233	0.860
Conservation District	28,393	0.261	28,500	0.260	30,000	28,018	0.267
Election Board	57,112	0.736	47,320	0.244	91,500	39,309	0.374
County Home Maintenance	50,000	0.038	50,000	0.472	50,000	45,719	0.436
Historical Society	10,840	0.097	11,000	0.102	11,000	10,018	0.095
Appraiser's Cost	203,135	1.785	202,042	1.703	213,637	176,193	1.678
Program for the Elderly	50,950	0.476	50,470	0.454	55,600	52,162	0.497
Free Fair	34,698	0.310	35,000	0.327	35,000	31,962	0.304
Park-Soldier's Memorial	40,027	0.366	33,500	0.183	70,000	23,514	0.224
Cemetery	41,591	0.372	42,000	0.387	42,000	38,490	0.367
Parks-Interlocal Rec	41,057	0.364	41,350	0.383	41,350	37,659	0.359
Library	24,859	0.221	25,000	0.230	25,000	22,881	0.218
County Hospital Maintenance	661,208	6.000	634,100	6.000	706,900	629,802	6.000
Employee Benefits	1,991,118	18.689	2,514,500	19.275	2,770,000	2,219,409	21.143
Tort Liability	11,692	0.093	10,000	0.080	25,000	7,963	0.076
PBC Debt Service	682,335	8.004	682,296	6.756	931,820	671,047	6.393
Health Care Services	246,191		542,642		953,839		
Health Capital Outlay					95,744		
Noxious Weed Capital Outlay					102,437		
Pros Attorney Training	1,625		4,000		10,495		
Special Alcohol			15,000		25,439		
Special Parks & Recreation			2,500		7,054		
Tourism & Convention	226,604		275,000		391,517		
Sheriff's Commissary	62,950		75,000		105,793		
Waste Disposal	346,168		545,500		1,514,955		
Sales Tax for Road Project (2012) 911	1,385,158		954,782		4,030,600		
2023 1% Sales Tax Road	58,136		120,000		148,028		
					1,700,000		
Non-Budgeted Funds-A	86,808						
Non-Budgeted Funds-B	9,749						
Non-Budgeted Funds-C	20,143						
Non-Budgeted Funds-D	351,847						
Non-Budgeted Funds-E	3,390,996						
Totals	16,329,731	71.950	13,805,234	73.309	22,413,902	7,638,760	72.770
					<i>Revenue Neutral Rate **</i>		72.276
Less: Transfers	602,262		400,000		300,000		
Net Expenditure	15,727,469		13,405,234		22,113,902		
Total Tax Levied	7,423,254		7,602,429		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	103,165,314		103,480,511		104,972,471		

Outstanding Indebtedness,	2021	2022	2023
January 1,			
G.O. Bonds	2,655,000	1,790,000	905,000
Revenue Bonds	11,915,000	11,650,000	11,290,000
Other	0	0	0
Lease Pur. Princ.	0	0	519,797
Total	14,570,000	13,440,000	12,714,797

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

Ashley N. Mannis
Sherman County Clerk

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*	72.276	Proposed Tax Rate	72.770
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.

•PUBLIC NOTICE•

Published in The Goodland Star-News on Tuesday, August 8, 2023

Sherman County

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Sherman County

will meet on 9/11/23 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 2024 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate**
General	4,006,538	21.272	4,448,985	22.436	5,305,956	1,993,071	18.987
Debt Service							
Road & Bridge	1,729,155	11.660	1,839,365	12.363	2,350,340	1,416,829	13.497
Mxious Weed	73,229	0.681	126,100	0.782	136,465	88,605	0.844
Health	495,419	0.525	449,282	0.872	631,433	90,233	0.860
Conservation District	28,393	0.261	28,500	0.260	30,000	28,018	0.267
Election Board	57,112	0.736	47,320	0.244	91,500	39,309	0.374
County Home Maintenance	50,000	0.038	50,000	0.172	55,000	50,869	0.485
Historical Society	10,840	0.097	11,000	0.102	11,000	10,018	0.095
Appraiser's Cost	203,135	1.785	202,042	1.703	223,637	186,493	1.777
Program for the Elderly	50,950	0.476	50,470	0.454	55,600	52,162	0.497
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County Hospital Maintenance	661,308	6.000	634,100	6.000	706,900	629,802	6.000
Employee Benefits	1,991,118	18.689	2,514,500	19.275	2,770,000	2,219,409	21.143
Tort Liability	11,692	0.093	10,000	0.080	25,000	7,963	0.076
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Sales Tax for Road Project	1,385,158		934,782		4,030,600		
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2023 1% Sales Tax Road Improve					1,700,000		
Non-Budgeted Funds-A	86,808						
Non-Budgeted Funds-B	9,749						
Non-Budgeted Funds-C	20,143						
Non-Budgeted Funds-D	351,847						
Non-Budgeted Funds-E	2,390,996						
Totals	16,329,731	71.950	15,805,234	73.309	22,601,002	7,638,334	72.767

Revenue Neutral Rate ** 72.276

Less: Transfers	602,262	400,000	425,000
Net Expenditure	15,727,469	13,405,234	22,178,002
Total Tax Levied	7,423,254	7,602,429	XXXXXXXXXXXX
Assessed Valuation	103,163,314	103,480,511	104,972,471

Outstanding Indebtedness	2021	2022	2023
January 1			
G.O. Bonds	2,635,000	1,790,000	905,000
Revenue Bonds	11,915,000	11,650,000	11,290,000
Other	0	0	0
Lease Pay. Princ.	0	0	519,797
Total	14,570,000	13,440,000	12,714,797

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

Ashley N. Mannis
Sherman County Clerk

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate**
Sherman Co Rural Fire Dist #1	367,555	4.093	675,000	4.826	687,500	303,277	4.802
Equipment Reserve					297,500		
Special			500		1,900		

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 uninterrupted 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 _____

consecutive day (weeks, days), the first publication thereof being
made as aforesaid on the 8 day of August,
2023 with subsequent publication being made on the following

dates:

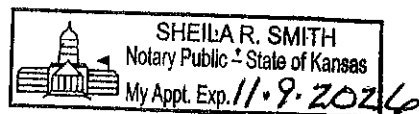
_____, _____, _____,
_____, _____, _____,
_____, _____, _____,

[Signature] Editor

Subscribed and sworn to before me this 17 day of

August, 2023
Sheila R. Smith

Notary Public



Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SHERMAN COUNTY HEREBY NOTIFIES
THE SHERMAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL
RATE;

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 72.770

RNR Rate: 72.276

Our proposed ad valorem tax (dollar amount) is \$7,638,760

The date of our hearing is: 9/11/23

The time of our hearing is: 8:15 AM

The location of our hearing is: 813 Broadway, Rm 101, Goodland

 No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to
the County Clerk on or before August 25, 2023.

WITNESS my hand on July 19, 2023.

Steven J. Evert chair
Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

RESOLUTION 23-9

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 72.276 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 11, 2023 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.

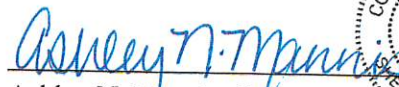
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SHERMAN COUNTY, KANSAS COMMISSIONERS:

Sherman County shall levy a property tax rate exceeding the Revenue Neutral Rate of 72.276 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 11th day of September, 2023 by the Board of Sherman County Commissioners of Sherman County, Kansas.

ATTEST:

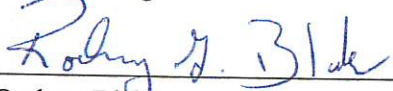

Ashley N. Mannis, County Clerk




THE BOARD OF COUNTY COMMISSIONERS OF SHERMAN COUNTY



Harvey Swager



Rodney Blake



Steven Evert, Chairman

Affidavit of Publication The Goodland Star-News

STATE OF KANSAS,
SHERMAN COUNTY, ss.

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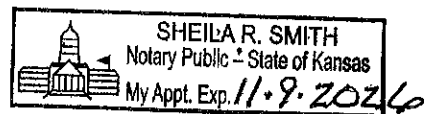
That the attached notice is a true copy thereof and was published
in the regular and entire issue of said newspaper for _____
consecutive day _____, the first publication thereof being
(weeks, days)
made as aforesaid on the 8 day of August,
2023 with subsequent publication being made on the following
dates:

_____, _____,
_____, _____,
_____, _____,

[Signature] Editor

Subscribed and sworn to before me this 17 day of

August, 2023
Sheila R. Smith
Notary Public



PUBLIC NOTICE

Published in The Goodland Star-News on Tuesday, August 8, 2023

Sherman County

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2023

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Employee Benefits	1,991,118	18.689	2,314,500	19.275	2,770,000	2,219,400	21.143
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(2012) 911	58,136		120,000				
2023 1% Sales Tax Road Improve							
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Non-Budgeted Funds-B	9,749						
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Assessed Valuation	103,165,314	103,480,511	104,972,471
Revenue Neutral Rate **			72.276
Outstanding Indebtedness (January 1)			
G.O. Bonds	2,655,000	1,790,000	905,000
Revenue Bonds	11,915,000	11,650,000	11,290,000
Other	0	0	0
Lease Pay. Princ	0	0	0
Total	14,570,000	13,440,000	12,195,000

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

Ashley N. Munns
Sherman County Clerk

Special District Name	Fiscal Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate	Revenue Neutral Rate**	July 1, 2023 Estimated Valuation
Sherman Co Rural Fire Dist #1	307,555	4.883	675,000	4.526	687,500	303,277	4.802	1.768	65,153,673
Equipment Reserve			500		297,500				
Special					1,900				

Publication
of Star-News

being first duly sworn, deposes and says:
is
STAR-NEWS, a semi-weekly

and published in and of general
county, Kansas, with a general

in Sherman

er is not a trade, religious or

ly published at least 102 times a year
days; has been published continuously
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