State of Kansas
County

Sherman County

2025

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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,589,307	22.436	4,535,340	18.961	4,771,381	1,873,804	18.478
Debt Service							
Road & Bridge	2,041,552	12.363	1,971,409	13.372	2,251,526	1,256,522	12.391
Noxious Weed	108,996	0.782	105,625	0.836	143,345	78,405	0.773
Health	422,383	0.872	486,912	0.852	518,810	90,396	0.891
Conservation District	27,835	0.260	30,000	0.264	30,000	28,369	0.280
Election Board	43,744	0.244	53,500	0.371	91,300	44,724	0.441
County Home Maintenanc	49,694	0.472	50,000	0.432	50,000	47,615	0.470
Historical Society	10,874	0.102	11,000	0.095	11,000	10,474	0.103
Appraiser's Cost	191,927	1.703	201,941	1.663	213,627	182,078	1.796
Program for the Elderly	48,822	0.454	55,600	0.492	56,876	53,349	0.526
Free Fair	34,819	0.327	35,000	0.302	35,000	33,271	0.328
Park-Soldier's Memorial	62,203	0.183	35,000	0.222	70,000	63,325	0.624
Cemetery	41,273	0.387	42,000	0.363	42,000	39,921	0.394
Parks-Interlocal Rec	40,797	0.383	41,350	0.355	41,350	39,382	0.388
Library	24,517	0.230	25,000	0.216	25,000	23,682	0.234
County Hospital Maintena	634,100	6.000	706,900	5.944	630,000	608,613	6.002
Employee Benefits	2,597,949	19.275	2,592,000	20.947	2,795,000	2,525,643	24.906
Tort Liability	9,639	0.080	12,000	0.075	25,000	11,329	0.112
PBC Debt Service	682,295	6.756	681,820	6.334	930,530	649,084	6.401
Health Care Services	522,294		642,210		740,953		
Health Capital Outlay					120,744		
Noxious Weed Capital Ou	9,818				92,619		
Pros Attorney Training	2,267		4,500		8,342		
Pros Attorney Diversion					95,000		
Special Alcohol			15,000		38,538		
Special Parks & Recreatio			2,500		12,203		
Tourism & Convention	305,963		260,770		363,742		
Sheriff's Commisary	58,053		80,000		96,634		
Waste Disposal	488,709		653,659		951,725		
Sales Tax for Road Projec	1,252,404		500,000		3,352,603		
(2012) 911	57,595		110,000		162,736		
2023 1% Sales Tax Road			500,000		3,541,145		
KFFA-Opioid Settlement					17,251		
Non-Budgeted Funds-A	294,594						
Non-Budgeted Funds-B	4,333						
Non-Budgeted Funds-C	390,232						
Non-Budgeted Funds-D	89,867						
Totals	15,138,855	73.309	14,441,036	72.096	22,325,980	7,659,986	75.538
						Revenue Neutral Rate **	*75.336*
Less: Transfers	800,639		100,000		0		
Net Expenditure	14,338,216		14,341,036		22,325,980		
Total Tax Levied	7,602,429		7,638,760		xxxxxxxxxxxxxxxxx		
Assessed Valuation	103,480,511		105,951,312		101,406,910		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,790,000	905,000	0
Revenue Bonds	11,650,000	11,290,000	10,925,000
Other	0	0	0
Lease Pur. Princ.	0	519,797	419,666
Total	13,440,000	12,714,797	11,344,666

*Tax rates are expressed in mills

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

0
0

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,771,381	1,873,804	
Debt Service	10-113				
Road & Bridge	68-5,101	7	2,251,526	1,256,522	
Noxious Weed	2-1318	8	143,345	78,405	
Health	65-204	8	518,810	90,396	
Conservation District	2-1907b	9	30,000	28,369	
Election Board	25-2201a	9	91,300	44,724	
County Home Maintenance	19-2106a	10	50,000	47,615	
Historical Society	19-2651	10	11,000	10,474	
Appraiser's Cost	19-436	11	213,627	182,078	
Program for the Elderly	12-1680	11	56,876	53,349	
Free Fair	2-132	12	35,000	33,271	
Park-Soldier's Memorial	19-2803e	12	70,000	63,325	
Cemetery	19-3105	13	42,000	39,921	
Parks-Interlocal Rec	19-2803e	13	41,350	39,382	
Library	12-1230	14	25,000	23,682	
County Hospital Maintenanc	19-4606	14	630,000	608,613	
Employee Benefits	12-16,102	15	2,795,000	2,525,643	
Tort Liability	75-6101	15	25,000	11,329	
PBC Debt Service	10-113	16	930,530	649,084	
Health Care Services		17	740,953		
Health Capital Outlay		17	120,744		
Noxious Weed Capital Outlay		18	92,619		
Pros Attorney Training		18	8,342		
Pros Attorney Diversion		19	95,000		
Special Alcohol		19	38,538		
Special Parks & Recreation		20	12,203		
Tourism & Convention		20	363,742		
Sheriff's Commisary		21	96,634		
Waste Disposal		21	951,725		
Sales Tax for Road Project		22	3,352,603		
(2012) 911		22	162,736		
2023 1% Sales Tax Road Improvement		23	3,541,145		
KFFA-Opioid Settlement		23	17,251		
Non-Budgeted Funds-A		24			
Non-Budgeted Funds-B		25			
Non-Budgeted Funds-C		26			
Non-Budgeted Funds-D		27			
Totals		xxxxx	22,325,980	7,659,986	

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
101,448,173
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	75.336
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: September 10 2024

Ashley T. Mannis
County Clerk

COUNTY CLERK SEAL SHERMAN COUNTY KANSAS

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Sherman County Rural Fire District #1						
General	19-3610		867,800	312,284		
Equipment Reserve			475,000	0		
Special			1,900	0		
TOTALS		xxxxxx	1344700	312284		

Attest: _____, 2024

_____
County Clerk

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,008,947	143,936	3,467	7,276	7,302	1,234
Debt Service						
Road & Bridge	1,416,829	101,513	2,445	5,131	5,149	869
Noxious Weed	88,605	6,348	153	321	322	54
Health	90,233	6,465	156	327	328	55
Conservation District	28,018	2,007	48	101	102	17
Election Board	39,309	2,816	68	142	143	24
County Home Maintenan	45,719	3,276	79	166	166	28
Historical Society	10,018	718	17	36	36	6
Appraiser's Cost	176,193	12,624	304	638	640	108
Program for the Elderly	52,162	3,737	90	189	190	32
Free Fair	31,962	2,290	55	116	116	20
Park-Soldier's Memorial	23,514	1,685	41	85	85	14
Cemetery	38,490	2,758	66	139	140	24
Parks-Interlocal Rec	37,659	2,698	65	136	137	23
Library	22,881	1,639	39	83	83	14
County Hospital Mainten	629,802	45,124	1,087	2,281	2,289	386
Employee Benefits	2,219,409	159,016	3,830	8,038	8,066	1,361
Tort Liability	7,963	571	14	29	29	5
PBC Debt Service	671,047	48,079	1,158	2,430	2,439	412
TOTAL	7,638,760	547,300	13,182	27,664	27,762	4,686

County Treas Motor Vehicle Estimate 547,300

County Treas Recreational Vehicle Estimate 13,182

County Treas 16/20M Vehicle Estimate 27,664

County Treas Commercial Vehicle Tax Estimate 27,762

County Treas Watercraft Tax Estimate 4,686

Motor Vehicle Factor 0.07165

Recreational Vehicle Factor 0.00173

16/20M Vehicle Factor 0.00362

Commercial Vehicle Factor 0.00363

Watercraft Factor 0.00061

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement	300,000	-	-	19-120
General	Equipment Reserve	191,000	-	-	19-119
Road & Bridge	Special Machinery	250,000	100,000	-	68-141g
Noxious Weed	Noxious Weed Capital (	-	-	-	2-1318
Health	Health Capital Outlay	25,000	-	-	65-204
Auto Administration	General	34,639	50,000	50,000	8-145
	Total	800,639	150,000	50,000	
	Adjustments*		50,000	50,000	
	Adjusted Totals	800,639	100,000	-	

*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, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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		141,000	
Series 2020-B	7/22/2020	11/1/2027	1.30-2.25	2,515,000	1,525,000	5/1		14,910		11,765	
						11/1	11/1	14,910	370,000	11,765	375,000
Total Revenue Bonds					**10,925,000**			**311,820**	**370,000**	**305,530**	**375,000**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**10,925,000**			**311,820**	**370,000**	**305,530**	**375,000**

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, 2024	Payments Due 2024	Payments Due 2025
Landfill Compactor	4/7/2022	60	1.98	519,797	419,666	110,211	110,211
				Totals	**419,666**	**110,211**	**110,211**

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

Sherman County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,765,268	1,698,688	1,100,596
Receipts:			
Ad Valorem Tax	2,177,386	2,008,947	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,232		
Motor Vehicle Tax	161,503	163,900	143,936
Recreational Vehicle Tax	3,927	4,292	3,467
16/20M Vehicle Tax	5,761	7,071	7,276
Commercial Vehicle Tax	8,908	12,988	7,302
Watercraft Tax			1,234
Gross Earnings (Intangible) Tax			0
County Redemption	37,316	20,000	20,000
Severance Tax	3,143	350	350
Sales Tax	838,829	750,000	700,000
Local Alcoholic Liquor Tax	2,206	850	4,143
Antique Car Fees	3,685	2,500	2,500
Copies	2,405	5,000	5,000
Diversion Fees	79,843	300	300
Filing Fees	911	350	350
Officer's Fees	48,349	45,000	45,000
Driver's License Fees	2,007	1,700	1,700
Ambulance Receipts	618,801	600,000	600,000
Concealed Weapons Permits	423		
Miscellaneous Fees	2,843	15,000	15,000
Interest on Investments	85,598	40,000	40,000
Interest on NOW Account	170,744	100,000	100,000
Interest on Current Taxes	12,843	10,000	10,000
Interest on Delinquent Taxes	115,367	20,000	20,000
Rent on Real Property	5,697	4,000	4,000
Reimbursed Prisoner Care	5,760	10,000	10,000
Reimbursed Prairie Dog Bait	13,487	10,000	10,000
Reimbursed Attorney Fees	12,421	15,000	15,000
Federal Aid	45,831	15,000	15,000
State Aid	7,062		
Other Reimbursements	34,639	50,000	50,000
Transfer from Auto Administration	11,800	25,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,522,727**	**3,937,248**	**1,851,558**
Resources Available:	**6,287,995**	**5,635,936**	**2,952,154**

Sherman County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	6,287,995	5,635,936	2,952,154
Expenditures:			
County Commissioners	70,510	70,500	70,500
County Clerk	100,676	117,626	124,500
County Treasurer	113,492	128,459	137,055
County Attorney	234,139	223,454	242,350
Register of Deeds	62,063	63,000	99,592
Building Manager	49,903	50,362	55,180
Sheriff	971,568	1,074,969	1,202,058
Unified Courts	125,824	292,700	292,100
Courthouse General	746,418	731,500	654,300
Central Dispatch	343,182	380,102	394,742
Special Prairie Dog	6,363	5,000	5,000
Ambulance	1,001,720	1,066,267	1,098,438
Emergency Management	48,223	41,558	48,800
Information Technology	109,494	150,843	172,766
Non Departmental	22,199	37,000	62,000
Appropriations	92,533	102,000	112,000
Operating Transfers	491,000	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	4,589,307	4,535,340	4,771,381
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,589,307**	**4,535,340**	**4,771,381**
Unencumbered Cash Balance Dec 31	1,698,688	1,100,596	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,860,343	5,320,956	4,771,381
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,771,381
		Tax Required	1,819,227
	Delinquent Comp Rate:	3.0%	54,577
		Amount of 2024 Ad Valorem Tax	1,873,804

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commissioners			
Pesonal Services	65,758	64,500	64,500
Contractual	4,752	6,000	6,000
Commodities			
Capital Outlay			
Total	70,510	70,500	70,500
County Clerk			
Personal Services	92,530	107,876	114,250
Contractual	5,873	6,750	7,250
Commodities	1,222	2,000	2,000
Capital Outlay	1,051	1,000	1,000
Total	100,676	117,626	124,500
County Treasurer			
Personal Services	102,014	116,409	124,505
Contractual	2,982	6,550	6,550
Commodities	6,595	4,000	4,000
Capital Outlay	1,901	1,500	2,000
Total	113,492	128,459	137,055
County Attorney			
Personal Services	214,888	205,804	215,400
Contractual	8,422	8,150	12,950
Commodities	6,166	6,500	6,500
Capital Outlay	4,663	3,000	7,500
Total	234,139	223,454	242,350
Register of Deeds			
Personal Services	59,504	60,000	94,192
Contractual	1,969	2,500	3,900
Commodities	590	500	1,000
Capital Outlay		0	500
Total	62,063	63,000	99,592
Building Manager			
Personal Services	39,281	35,050	36,830
Contractual	2,225	5,557	7,250
Commodities	8,257	7,521	9,200
Capital Outlay	140	2,234	1,900
Total	49,903	50,362	55,180
Sheriff			
Personal Services	597,759	724,626	873,158
Contractual	115,547	133,500	125,400
Commodities	41,060	39,226	48,000
Capital Outlay	120,919	95,150	70,000
Evidence Collection		0	0
Jail Expense	96,283	82,467	85,500
Total	971,568	1,074,969	1,202,058
Unified Courts			
Personal Services	115,000	279,700	279,100
Contractual	1,943	5,000	5,000
Commodities	8,881	8,000	8,000
Capital Outlay			
Total	125,824	292,700	292,100
Total - Page 6b	**1,728,175**	**2,021,070**	**2,223,335**

Sherman County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Courthouse General			
Personal Services	35,094	26,000	26,000
Contractual	477,258	600,000	522,800
Commodities	21,719	5,500	5,500
Capital Outlay	212,347	100,000	100,000
Total	746,418	731,500	654,300
Central Dispatch			
Personal Services	318,846	337,925	347,772
Contractual	18,143	35,177	38,270
Commodities	2,569	4,500	4,700
Capital Outlay	3,624	2,500	4,000
Total	343,182	380,102	394,742
Special Prairie Dog			
Personal Services			
Contractual	61		
Commodities	6,302	5,000	5,000
Capital Outlay			
Total	6,363	5,000	5,000
Ambulance			
Personal Services	734,847	792,667	826,388
Contractual	126,887	106,100	104,550
Commodities	68,709	75,500	75,500
Capital Outlay	71,277	92,000	92,000
Total	1,001,720	1,066,267	1,098,438
Emergency Management			
Contractual	39,769	30,558	36,300
Commodities	804	1,000	2,500
Capital Outlay	7,650	10,000	10,000
Total	48,223	41,558	48,800
Information Technology			
Personal Services	54,223	84,303	107,726
Contractual	30,123	35,740	34,240
Commodities	668	800	800
Capital Outlay	24,480	30,000	30,000
Total	109,494	150,843	172,766
Non Departmental			
Juvenile Detention	7,950	12,000	12,000
Prisoner Medical	5,144	25,000	50,000
Other	9,105		
Total	22,199	37,000	62,000
Appropriations			
Northwest Kansas Planning & Dev.	10,348	12,000	12,000
Family Shelter	1,500	1,500	1,500
Economic Development	61,000	60,000	70,000
LEPG	2,561	6,000	6,000
KLPG	6,624	7,000	7,000
Western Kansas Child Advocacy	10,000	15,000	15,000
Western Prairie RC&D	500	500	500
Total	92,533	102,000	112,000
Total - Page 6c	**2,370,132**	**2,514,270**	**2,548,046**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Operating Transfers			
To Capital Improvement	300,000		
To Equipment Reserve	191,000		
Total	491,000	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	491,000	0	0
Total - Page 6b	1,728,175	2,021,070	2,223,335
Total - Page 6c	2,370,132	2,514,270	2,548,046
Total Detail Expenditures**	**4,589,307**	**4,535,340**	**4,771,381**

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

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	724,317	680,264	575,750
Receipts:			
Ad Valorem Tax	1,199,846	1,416,829	xxxxxxxxxxxxxxxx
Delinquent Tax	1,768		
Motor Vehicle Tax	76,453	89,714	101,513
Recreational Vehicle Tax	2,106	2,350	2,445
16/20M Vehicle Tax	2,669	3,870	5,131
Commercial Vehicle Tax	4,766	7,111	5,149
Watercraft Tax			869
County Redemption	20,082	10,000	4,000
Special City/County Highway	335,477	334,521	334,245
County Equalization	2,527	2,500	2,500
Federal Aid	54,969		
State Aid	200,000		
Reimbursements and Miscellaneous	96,836		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,997,499**	**1,866,895**	**455,852**
Resources Available:	**2,721,816**	**2,547,159**	**1,031,602**
Administration:			
Personal Services	49,658	54,886	56,532
Contractual	27,472	40,000	77,000
Commodities	614		
Capital Outlay			
Maintenance:			
Personal Services	770,877	803,743	831,955
Contractual	167,931	159,280	177,039
Commodities	408,658	413,500	704,000
Capital Outlay	366,342	400,000	405,000
Transfer to Special Machinery	250,000	100,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,041,552**	**1,971,409**	**2,251,526**
Unencumbered Cash Balance Dec 31	680,264	575,750	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,162,558	2,205,340	2,251,526
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,251,526
		Tax Required	1,219,924
	Delinquent Comp Rate:	3.0%	36,598
		Amount of 2024 Ad Valorem Tax	1,256,522

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	82,649	70,329	59,926
Receipts:			
Ad Valorem Tax	75,925	88,605	xxxxxxxxxxxxxxxx
Delinquent Tax	112		
Motor Vehicle Tax	4,567	5,673	6,348
Recreational Vehicle Tax	127	149	153
16/20 M Vehicle Tax	199	245	321
Commercial Vehicle Tax	289	450	322
Watercraft Tax			54
County Redemption	1,281	100	100
Reimbursements and Miscellaneous	14,176		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**96,676**	**95,222**	**7,298**
Resources Available:	**179,325**	**165,551**	**67,224**
Expenditures:			
Personal Services	39,586	52,689	54,270
Contractual	11,631	17,436	18,075
Commodities	10,577	35,500	51,000
Capital Outlay	47,202	0	20,000
Transfer to Noxious Weed Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**108,996**	**105,625**	**143,345**
Unencumbered Cash Balance Dec 31	70,329	59,926	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	149,525	136,465	143,345
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,345
		Tax Required	76,121
		Delinquent Comp Rate: 3.0%	2,284
		Amount of 2024 Ad Valorem Tax	78,405

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	236,129	264,126	108,716
Receipts:			
Ad Valorem Tax	84,796	90,233	xxxxxxxxxxxxxxxx
Delinquent Tax	119		
Motor Vehicle Tax	3,911	5,328	6,465
Recreational Vehicle Tax	96	166	156
16/20 M Vehicle Tax	136	273	327
Commercial Vehicle Tax	218	502	328
Watercraft Tax			55
County Redemption	935		
Federal Aid	85,000	85,000	85,000
State Aid	21,403	10,000	90,000
Licenses, Fees and Miscellaneous	188,756	75,000	75,000
Appropriation	65,010	65,000	65,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**450,380**	**331,502**	**322,331**
Resources Available:	**686,509**	**595,628**	**431,047**
Expenditures:			
Personal Services	252,225	336,800	350,750
Contractual	125,329	137,812	154,110
Commodities	19,199	12,300	12,950
Capital Outlay	630		1,000
Transfer to Health Capital Outlay	25,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**422,383**	**486,912**	**518,810**
Unencumbered Cash Balance Dec 31	264,126	108,716	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	452,780	566,433	518,810
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	518,810
		Tax Required	87,763
		Delinquent Comp Rate: 3.0%	2,633
		Amount of 2024 Ad Valorem Tax	90,396

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	182
Receipts:			
Ad Valorem Tax	25,225	28,018	xxxxxxxxxxxxxxxx
Delinquent Tax	38		
Motor Vehicle Tax	1,883	1,885	2,007
Recreational Vehicle Tax	48	49	48
16/20 M Vehicle Tax	68	81	101
Commercial Vehicle Tax	109	149	102
Watercraft Tax			17
County Redemption	464		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,835**	**30,182**	**2,275**
Resources Available:	**27,835**	**30,182**	**2,457**
Expenditures:			
Appropriation	27,835	30,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,835**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	0	182	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	28,500	30,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	27,543
	Delinquent Comp Rate:	3.0%	826
		Amount of 2024 Ad Valorem Tax	28,369

Adopted Budget

Election Board	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,945	56,347	44,686
Receipts:			
Ad Valorem Tax	23,400	39,309	xxxxxxxxxxxxxxxx
Delinquent Tax	42		
Motor Vehicle Tax	4,372	1,768	2,816
Recreational Vehicle Tax	127	46	68
16/20 M Vehicle Tax	112	76	142
Commercial Vehicle Tax	287	140	143
Watercraft Tax			24
County Redemption	1,050	500	
Reimbursements and Miscellaneous	1,756		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**31,146**	**41,839**	**3,193**
Resources Available:	**100,091**	**98,186**	**47,879**
Expenditures:			
Personal Services	24,912	30,000	50,000
Contractual	7,924	8,500	21,300
Commodities	8,070	10,000	10,000
Capital Outlay	2,838	5,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,744**	**53,500**	**91,300**
Unencumbered Cash Balance Dec 31	56,347	44,686	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	88,800	91,500	91,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,300
		Tax Required	43,421
	Delinquent Comp Rate:	3.0%	1,303
		Amount of 2024 Ad Valorem Tax	44,724

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Home Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,360	0	7
Receipts:			
Ad Valorem Tax	45,423	45,719	xxxxxxxxxxxxxxx
Delinquent Tax	62		
Motor Vehicle Tax	334	3,428	3,276
Recreational Vehicle Tax	8	90	79
16/20 M Vehicle Tax	21	148	166
Commercial Vehicle Tax	19	272	166
Watercraft Tax			28
County Redemption	267	350	50
Reimbursements and Miscellaneous	1,200		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**47,334**	**50,007**	**3,765**
Resources Available:	**49,694**	**50,007**	**3,772**
Expenditures:			
Contractual	49,694	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**49,694**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	7	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	50,000	50,000	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	46,228
	Delinquent Comp Rate:	3.0%	1,387
		Amount of 2024 Ad Valorem Tax	47,615

Adopted Budget **Historical Society**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	18
Receipts:			
Ad Valorem Tax	9,898	10,018	xxxxxxxxxxxxxxx
Delinquent Tax	15		
Motor Vehicle Tax	697	740	718
Recreational Vehicle Tax	18	19	17
16/20 M Vehicle Tax	27	32	36
Commercial Vehicle Tax	41	59	36
Watercraft Tax			6
County Redemption	178	150	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**10,874**	**11,018**	**813**
Resources Available:	**10,874**	**11,018**	**831**
Expenditures:			
Appropriation	10,874	11,000	11,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**10,874**	**11,000**	**11,000**
Unencumbered Cash Balance Dec 31	0	18	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	11,000	11,000	11,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,000
		Tax Required	10,169
	Delinquent Comp Rate:	3.0%	305
		Amount of 2024 Ad Valorem Tax	10,474

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,440	27,589	19,538
Receipts:			
Ad Valorem Tax	165,179	176,193	xxxxxxxxxxxxxxxx
Delinquent Tax	247		
Motor Vehicle Tax	12,075	12,360	12,624
Recreational Vehicle Tax	325	324	304
16/20 M Vehicle Tax	436	533	638
Commercial Vehicle Tax	736	980	640
Watercraft Tax			108
County Redemption	3,039	1,000	500
Charges for Services	5,039	2,500	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**187,076**	**193,890**	**17,314**
Resources Available:	**219,516**	**221,479**	**36,852**
Expenditures:			
Personal Services	167,086	164,625	176,311
Contractual	21,862	25,566	25,566
Commodities	2,759	4,750	4,750
Capital Outlay	220	7,000	7,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**191,927**	**201,941**	**213,627**
Unencumbered Cash Balance Dec 31	27,589	19,538	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	202,636	213,637	213,627
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	213,627
		Tax Required	176,775
	Delinquent Comp Rate:	3.0%	5,303
		Amount of 2024 Ad Valorem Tax	182,078

Adopted Budget **Program for the Elderly**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	140	0	593
Receipts:			
Ad Valorem Tax	44,035	52,162	xxxxxxxxxxxxxxxx
Delinquent Tax	66		
Motor Vehicle Tax	3,375	3,292	3,737
Recreational Vehicle Tax	87	86	90
16/20 M Vehicle Tax	115	142	189
Commercial Vehicle Tax	196	261	190
Watercraft Tax			32
County Redemption	808	250	250
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,682**	**56,193**	**4,488**
Resources Available:	**48,822**	**56,193**	**5,081**
Expenditures:			
Kanorado Senior Citizens Center	17,412	20,000	20,600
Goodland Senior Citizens Center	31,410	35,600	36,276
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,822**	**55,600**	**56,876**
Unencumbered Cash Balance Dec 31	0	593	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	50,470	55,600	56,876
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,876
		Tax Required	51,795
	Delinquent Comp Rate:	3.0%	1,554
		Amount of 2024 Ad Valorem Tax	53,349

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Free Fair**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	51
Receipts:			
Ad Valorem Tax	31,736	31,962	xxxxxxxxxxxxxxxx
Delinquent Tax	47		
Motor Vehicle Tax	2,199	2,341	2,290
Recreational Vehicle Tax	57	61	55
16/20 M Vehicle Tax	84	101	116
Commercial Vehicle Tax	130	186	116
Watercraft Tax			20
County Redemption	566	400	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**34,819**	**35,051**	**2,647**
Resources Available:	**34,819**	**35,051**	**2,698**
Expenditures:			
Appropriation	34,819	35,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**34,819**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	0	51	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	35,000	35,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	32,302
	Delinquent Comp Rate:	3.0%	969
		Amount of 2024 Ad Valorem Tax	33,271

Adopted Budget **Park-Soldier's Memorial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	50,936	10,466	3,559
Receipts:			
Ad Valorem Tax	17,653	23,514	xxxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	2,995	1,331	1,685
Recreational Vehicle Tax	67	35	41
16/20 M Vehicle Tax	93	57	85
Commercial Vehicle Tax	152	106	85
Watercraft Tax			14
County Redemption	603	50	50
Reimbursements and Miscellaneous	139	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**21,733**	**28,093**	**4,960**
Resources Available:	**72,669**	**38,559**	**8,519**
Expenditures:			
Personal Services	14,231	15,000	20,000
Contractual	4,249	10,000	20,000
Commodities	11,212	7,500	15,000
Capital Outlay	32,511	2,500	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**62,203**	**35,000**	**70,000**
Unencumbered Cash Balance Dec 31	10,466	3,559	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	75,000	70,000	70,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,000
		Tax Required	61,481
	Delinquent Comp Rate:	3.0%	1,844
		Amount of 2024 Ad Valorem Tax	63,325

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	15
Receipts:			
Ad Valorem Tax	37,555	38,490	xxxxxxxxxxxxxxxx
Delinquent Tax	56		
Motor Vehicle Tax	2,653	2,807	2,758
Recreational Vehicle Tax	69	74	66
16/20 M Vehicle Tax	102	121	139
Commercial Vehicle Tax	156	223	140
Watercraft Tax			24
County Redemption	682	300	100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**41,273**	**42,015**	**3,227**
Resources Available:	**41,273**	**42,015**	**3,242**
Expenditures:			
Appropriation	41,273	42,000	42,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**41,273**	**42,000**	**42,000**
Unencumbered Cash Balance Dec 31	0	15	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	42,000	42,000	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	38,758
	Delinquent Comp Rate:	3.0%	1,163
		Amount of 2024 Ad Valorem Tax	39,921

Adopted Budget **Parks-Interlocal Rec**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	6
Receipts:			
Ad Valorem Tax	37,168	37,659	xxxxxxxxxxxxxxxx
Delinquent Tax	56		
Motor Vehicle Tax	2,583	2,783	2,698
Recreational Vehicle Tax	67	73	65
16/20 M Vehicle Tax	100	120	136
Commercial Vehicle Tax	153	221	137
Watercraft Tax			23
County Redemption	670	500	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**40,797**	**41,356**	**3,109**
Resources Available:	**40,797**	**41,356**	**3,115**
Expenditures:			
Appropriation	40,797	41,350	41,350
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**40,797**	**41,350**	**41,350**
Unencumbered Cash Balance Dec 31	0	6	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	41,350	41,350	41,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,350
		Tax Required	38,235
	Delinquent Comp Rate:	3.0%	1,147
		Amount of 2024 Ad Valorem Tax	39,382

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	100
Receipts:			
Ad Valorem Tax	22,319	22,881	xxxxxxxxxxxxxxxx
Delinquent Tax	33		
Motor Vehicle Tax	1,566	1,671	1,639
Recreational Vehicle Tax	41	44	39
16/20 M Vehicle Tax	60	72	83
Commercial Vehicle Tax	93	132	83
Watercraft Tax			14
County Redemption	405	300	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,517**	**25,100**	**1,908**
Resources Available:	**24,517**	**25,100**	**2,008**
Expenditures:			
Appropriation	24,517	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,517**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	0	100	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	22,992
	Delinquent Comp Rate:	3.0%	690
		Amount of 2024 Ad Valorem Tax	23,682

Adopted Budget **County Hospital Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	8,925	-13,053
Receipts:			
Ad Valorem Tax	582,118	629,802	xxxxxxxxxxxxxxxx
Delinquent Tax	874		
Motor Vehicle Tax	44,104	43,636	45,124
Recreational Vehicle Tax	1,108	1,143	1,087
16/20 M Vehicle Tax	1,625	1,882	2,281
Commercial Vehicle Tax	2,512	3,459	2,289
Watercraft Tax			386
County Redemption	10,684	5,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**643,025**	**684,922**	**52,167**
Resources Available:	**643,025**	**693,847**	**39,114**
Expenditures:			
Appropriation	634,100	706,900	630,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**634,100**	**706,900**	**630,000**
Unencumbered Cash Balance Dec 31	8,925	-13,053	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	634,100	706,900	630,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	630,000
See Tab D		Tax Required	590,886
	Delinquent Comp Rate:	3.0%	17,727
		Amount of 2024 Ad Valorem Tax	608,613

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	796,055	356,041	159,108
Receipts:			
Ad Valorem Tax	1,870,381	2,219,409	xxxxxxxxxxxxxxxx
Delinquent Tax	2,805		
Motor Vehicle Tax	147,369	139,875	159,016
Recreational Vehicle Tax	3,494	3,663	3,830
16/20 M Vehicle Tax	5,512	6,033	8,038
Commercial Vehicle Tax	7,934	11,087	8,066
Watercraft Tax			1,361
County Redemption	33,488	15,000	3,500
Reimbursements and Miscellaneous	86,952		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,157,935**	**2,395,067**	**183,811**
Resources Available:	**2,953,990**	**2,751,108**	**342,919**
Expenditures:			
Health Insurance	1,818,802	1,800,000	1,950,000
Employee Retirement	375,537	375,000	400,000
Social Security	313,879	300,000	300,000
Workers Compensation	60,107	82,000	100,000
Unemployment Insurance	3,563	10,000	20,000
Other	26,061	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,597,949**	**2,592,000**	**2,795,000**
Unencumbered Cash Balance Dec 31	356,041	159,108	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,645,000	2,770,000	2,795,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,795,000
		Tax Required	2,452,081
	Delinquent Comp Rate:	3.0%	73,562
		Amount of 2024 Ad Valorem Tax	2,525,643

Adopted Budget **Tort Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,404	16,672	13,353
Receipts:			
Ad Valorem Tax	7,754	7,963	xxxxxxxxxxxxxxxx
Delinquent Tax	14		
Motor Vehicle Tax	770	582	571
Recreational Vehicle Tax	19	15	14
16/20 M Vehicle Tax	49	25	29
Commercial Vehicle Tax	45	46	29
Watercraft Tax			5
County Redemption	256	50	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**8,907**	**8,681**	**648**
Resources Available:	**26,311**	**25,353**	**14,001**
Expenditures:			
Contractual	9,639	12,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**9,639**	**12,000**	**25,000**
Unencumbered Cash Balance Dec 31	16,672	13,353	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	26,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	10,999
	Delinquent Comp Rate:	3.0%	330
		Amount of 2024 Ad Valorem Tax	11,329

CPA Summary

Sherman County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **PBC Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	138,957	200,297	245,833
Receipts:			
Ad Valorem Tax	654,776	671,047	xxxxxxxxxxxxxxxx
Delinquent Tax	940		
Motor Vehicle Tax	72,078	49,024	48,079
Recreational Vehicle Tax	1,438	1,284	1,158
16/20 M Vehicle Tax	1,754	2,115	2,430
Commercial Vehicle Tax	3,253	3,886	2,439
Watercraft Tax			412
County Redemption	9,396		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**743,635**	**727,356**	**54,518**
Resources Available:	**882,592**	**927,653**	**300,351**
Expenditures:			
Bond Principal	365,000	370,000	375,000
Bond Interest	317,295	311,820	305,530
Cash Basis Reserve			250,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**682,295**	**681,820**	**930,530**
Unencumbered Cash Balance Dec 31	200,297	245,833	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	882,296	931,820	930,530
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	930,530
		Tax Required	630,179
	Delinquent Comp Rate:	3.0%	18,905
		Amount of 2024 Ad Valorem Tax	649,084

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Care Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	796,481	683,163	390,953
Receipts:			
Health Care Services Tax	408,976	350,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**408,976**	**350,000**	**350,000**
Resources Available:	**1,205,457**	**1,033,163**	**740,953**
Expenditures:			
High Plains Mental Health Center	43,000	43,000	43,000
County Health	65,000	65,000	65,000
Development Services NWKS, Inc.	30,000	30,000	30,000
EMT Training		15,000	15,000
Other Appropriations	244,652	350,000	348,601
Senior Care Act	4,500	4,500	4,500
Topside Manor	20,000	20,000	120,000
Goodland Meal Site	10,142	9,710	9,852
Ambulance Equipment	100,000	100,000	100,000
Rawlins County Dental Clinic	5,000	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**522,294**	**642,210**	**740,953**
Unencumbered Cash Balance Dec 31	683,163	390,953	0
2023/2024/2025 Budget Authority Amoun	828,139	953,839	740,953

Adopted Budget

Health Capital Outlay	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	95,744	120,744	120,744
Receipts:			
Transfer from Health	25,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,000**	**0**	**0**
Resources Available:	**120,744**	**120,744**	**120,744**
Expenditures:			
Capital Outlay			120,744
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**120,744**
Unencumbered Cash Balance Dec 31	120,744	120,744	0
2023/2024/2025 Budget Authority Amoun	45,744	95,744	120,744

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	102,437	92,619	92,619
Receipts:			
Transfer from Noxious Weed			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**102,437**	**92,619**	**92,619**
Expenditures:			
Capital Outlay	9,818		92,619
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,818**	**0**	**92,619**
Unencumbered Cash Balance Dec 31	92,619	92,619	0
2023/2024/2025 Budget Authority Amount	92,437	102,437	92,619

Adopted Budget

Pros Attorney Training	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,995	11,092	8,342
Receipts:			
Fees	2,364	1,750	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,364**	**1,750**	**0**
Resources Available:	**13,359**	**12,842**	**8,342**
Expenditures:			
Contractual	2,267	4,500	8,342
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,267**	**4,500**	**8,342**
Unencumbered Cash Balance Dec 31	11,092	8,342	0
2023/2024/2025 Budget Authority Amount	10,363	10,495	8,342

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pros Attorney Diversion**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Fees			95,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**95,000**
Resources Available:	**0**	**0**	**95,000**
Expenditures:			
Contractual			75,000
Commodities			10,000
Capital Outlay			10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**95,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	95,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,439	30,470	26,470
Receipts:			
Local Alcoholic Liquor Tax	12,031	11,000	12,068
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,031**	**11,000**	**12,068**
Resources Available:	**30,470**	**41,470**	**38,538**
Expenditures:			
Appropriation		15,000	38,538
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**15,000**	**38,538**
Unencumbered Cash Balance Dec 31	30,470	26,470	0
2023/2024/2025 Budget Authority Amoun	19,573	25,439	38,538

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,604	8,810	8,060
Receipts:			
Local Alcoholic Liquor Tax	2,206	1,750	4,143
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,206**	**1,750**	**4,143**
Resources Available:	**8,810**	**10,560**	**12,203**
Expenditures:			
Appropriation		2,500	12,203
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**2,500**	**12,203**
Unencumbered Cash Balance Dec 31	8,810	8,060	0
2023/2024/2025 Budget Authority Amoun	5,736	7,054	12,203

Adopted Budget

Tourism & Convention	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	176,517	124,512	113,742
Receipts:			
Transient Guest Tax	253,958	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**253,958**	**250,000**	**250,000**
Resources Available:	**430,475**	**374,512**	**363,742**
Expenditures:			
Personal Services	23,012	100,000	130,000
Contractual	21,647	127,270	194,000
Commodities	73	3,500	7,000
Capital Outlay		30,000	32,742
Appropriation	261,231		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**305,963**	**260,770**	**363,742**
Unencumbered Cash Balance Dec 31	124,512	113,742	0
2023/2024/2025 Budget Authority Amoun	376,662	391,517	363,742

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sheriff's Commisary**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,793	26,634	21,634
Receipts:			
Fees	53,894	75,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**53,894**	**75,000**	**75,000**
Resources Available:	**84,687**	**101,634**	**96,634**
Expenditures:			
Contractual	33,355		
Commodities	19,876	80,000	96,634
Capital Outlay	1,234		
Other	3,588		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**58,053**	**80,000**	**96,634**
Unencumbered Cash Balance Dec 31	26,634	21,634	0
2023/2024/2025 Budget Authority Amount	111,441	105,793	96,634

Adopted Budget

Waste Disposal	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,060,454	1,105,384	951,725
Receipts:			
Fees	533,119	500,000	
Reimbursements and Miscellaneous	520		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**533,639**	**500,000**	**0**
Resources Available:	**1,594,093**	**1,605,384**	**951,725**
Expenditures:			
Personal Services	194,083	190,138	208,677
Contractual	124,445	142,600	217,900
Commodities	47,167	58,500	75,000
Capital Outlay	12,804	152,210	320,000
Lease Principal	100,131	101,887	103,924
Lease Interest	10,079	8,324	6,287
Cash Reserve (2025 column)			19,937
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**488,709**	**653,659**	**951,725**
Unencumbered Cash Balance Dec 31	1,105,384	951,725	0
2023/2024/2025 Budget Authority Amount	1,344,126	1,514,955	951,725

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax for Road Project**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,185,381	3,772,603	3,312,603
Receipts:			
Sales Tax	781,539		
Interest on Idle Funds	58,087	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**839,626**	**40,000**	**40,000**
Resources Available:	**5,025,007**	**3,812,603**	**3,352,603**
Expenditures:			
Bond Principal	905,000		
Bond Interest	14,340		
Contractual	333,064	500,000	1,500,000
Capital Outlay			1,852,603
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,252,404**	**500,000**	**3,352,603**
Unencumbered Cash Balance Dec 31	3,772,603	3,312,603	0
2023/2024/2025 Budget Authority Amount	5,181,217	4,030,600	3,352,603

Adopted Budget

(2012) 911	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	158,028	162,736	107,736
Receipts:			
Telephone Tax	62,303	55,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**62,303**	**55,000**	**55,000**
Resources Available:	**220,331**	**217,736**	**162,736**
Expenditures:			
Contractual	57,595	100,000	100,000
Commodities		10,000	62,736
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,595**	**110,000**	**162,736**
Unencumbered Cash Balance Dec 31	162,736	107,736	0
2023/2024/2025 Budget Authority Amount	145,643	148,028	162,736

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2023 1% Sales Tax Road Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	641,145	1,841,145
Receipts:			
Sales Tax	638,956	1,700,000	1,700,000
Interest on Idle Funds	2,189		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**641,145**	**1,700,000**	**1,700,000**
Resources Available:	**641,145**	**2,341,145**	**3,541,145**
Expenditures:			
Contractual		500,000	1,190,000
Commodities			
Capital Outlay			
City of Goodland			425,000
City of Kanorado			85,000
Cash Reserve (2025 column)			1,841,145
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**500,000**	**3,541,145**
Unencumbered Cash Balance Dec 31	641,145	1,841,145	0
2023/2024/2025 Budget Authority Amount	0	1,700,000	3,541,145

Adopted Budget

KFFA-Opioid Settlement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,080	11,051	13,751
Receipts:			
State Aid	9,971	2,700	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,971**	**2,700**	**3,500**
Resources Available:	**11,051**	**13,751**	**17,251**
Expenditures:			
Contractual			17,251
Commodities			
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**17,251**
Unencumbered Cash Balance Dec 31	11,051	13,751	0
2023/2024/2025 Budget Authority Amount	0	0	17,251

CPA Summary

Sherman County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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 Cash Balance Jan 1	632,249	Unencumbered Cash Balance Jan 1	1,492,550	Unencumbered Cash Balance Jan 1	393,935	Unencumbered Cash Balance Jan 1	144	Unencumbered Cash Balance Jan 1	64,617	Total 2,583,495
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from Road & Bridg	250,000	Trf from General	300,000	Trf from General	191,000	Donations	350	Fees	7,776	
Total Receipts	250,000	Total Receipts	300,000	Total Receipts	191,000	Total Receipts	350	Total Receipts	7,776	749,126
Resources Available:	882,249	Resources Available:	1,792,550	Resources Available:	584,935	Resources Available:	494	Resources Available:	72,393	3,332,621
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Capital Outlay	62,715	Capital Outlay	228,864	None		Contractual	1,041	
								Commodities	1,345	
								Capital Outlay	629	
Total Expenditures	0	Total Expenditures	62,715	Total Expenditures	228,864	Total Expenditures	0	Total Expenditures	3,015	294,594
Cash Balance Dec 31	882,249	Cash Balance Dec 31	1,729,835	Cash Balance Dec 31	356,071	Cash Balance Dec 31	494	Cash Balance Dec 31	69,378	**3,038,027** **
										3,038,027 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

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	16,493	Cash Balance Jan 1	14,423	Cash Balance Jan 1	1,200	Cash Balance Jan 1	33,931	Cash Balance Jan 1	8,919	74,966
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,714	Fees	1,674	None		Donations	1,500	Donations	1,350	
Total Receipts	1,714	Total Receipts	1,674	Total Receipts	0	Total Receipts	1,500	Total Receipts	1,350	6,238
Resources Available:	18,207	Resources Available:	16,097	Resources Available:	1,200	Resources Available:	35,431	Resources Available:	10,269	81,204
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,364	Commodities	60	None		None		Other	2,074	
		Capital Outlay	835							
Total Expenditures	1,364	Total Expenditures	895	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,074	4,333
Cash Balance Dec 31	16,843	Cash Balance Dec 31	15,202	Cash Balance Dec 31	1,200	Cash Balance Dec 31	35,431	Cash Balance Dec 31	8,195	**76,871** **
										76,871 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

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	53,015	Cash Balance Jan 1	2,145	Cash Balance Jan 1	124,716	Cash Balance Jan 1	140,340	324,219
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Grants	472	Donations	2,132	Federal Aid	351	Federal Aid	574,654	
								Interest	8,438	
Total Receipts	0	Total Receipts	472	Total Receipts	2,132	Total Receipts	351	Total Receipts	583,092	586,047
Resources Available:	4,003	Resources Available:	53,487	Resources Available:	4,277	Resources Available:	125,067	Resources Available:	723,432	910,266
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Grant Expense	42,783	Other	100	None		Contractual	347,349	
Total Expenditures	0	Total Expenditures	42,783	Total Expenditures	100	Total Expenditures	0	Total Expenditures	347,349	390,232
Cash Balance Dec 31	4,003	Cash Balance Dec 31	10,704	Cash Balance Dec 31	4,177	Cash Balance Dec 31	125,067	Cash Balance Dec 31	376,083	**520,034** **
										520,034 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

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	48,654	Unencumbered Cash Balance Jan 1	11,850	Total 303,580
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None		Fees	81,644	Reimb. & Misc.	7,228	None		
Total Receipts	0	Total Receipts	0	Total Receipts	81,644	Total Receipts	7,228	Total Receipts	0	88,872
Resources Available:	18,076	Resources Available:	225,000	Resources Available:	81,644	Resources Available:	55,882	Resources Available:	11,850	392,452
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Personal Services	63,679	Contractual	4,141	Capital Outlay	4,082	
				Contractual	2,510					
				Commodities	1,626					
				Capital Outlay	2,029					
				Trf to General	11,800					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	81,644	Total Expenditures	4,141	Total Expenditures	4,082	89,867
Cash Balance Dec 31	18,076	Cash Balance Dec 31	225,000	Cash Balance Dec 31	0	Cash Balance Dec 31	51,741	Cash Balance Dec 31	7,768	**302,585** **
										302,585 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Sherman County

will meet on 9/9/24 at 8:15 AM at 813 Broadway, Rm 101 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,589,307	22.436	4,535,340	18.961	4,771,381	1,873,804	18.478
Debt Service							
Road & Bridge	2,041,552	12.363	1,971,409	13.372	2,251,526	1,256,522	12.391
Noxious Weed	108,996	0.782	105,625	0.836	143,345	78,405	0.773
Health	422,383	0.872	486,912	0.852	518,810	90,396	0.891
Conservation District	27,835	0.260	30,000	0.264	30,000	28,369	0.280
Election Board	43,744	0.244	53,500	0.371	91,300	44,724	0.441
County Home Maintenanc	49,694	0.472	50,000	0.432	50,000	47,615	0.470
Historical Society	10,874	0.102	11,000	0.095	11,000	10,474	0.103
Appraiser's Cost	191,927	1.703	201,941	1.663	213,627	182,078	1.796
Program for the Elderly	48,822	0.454	55,600	0.492	56,876	53,349	0.526
Free Fair	34,819	0.327	35,000	0.302	35,000	33,271	0.328
Park-Soldier's Memorial	62,203	0.183	35,000	0.222	70,000	63,325	0.624
Cemetery	41,273	0.387	42,000	0.363	42,000	39,921	0.394
Parks-Interlocal Rec	40,797	0.383	41,350	0.355	41,350	39,382	0.388
Library	24,517	0.230	25,000	0.216	25,000	23,682	0.234
County Hospital Maintena	634,100	6.000	706,900	5.944	630,000	608,613	6.002
Employee Benefits	2,597,949	19.275	2,592,000	20.947	2,795,000	2,525,643	24.906
Tort Liability	9,639	0.080	12,000	0.075	25,000	11,329	0.112
PBC Debt Service	682,295	6.756	681,820	6.334	930,530	649,084	6.401
Health Care Services	522,294		642,210		740,953		
Health Capital Outlay					120,744		
Noxious Weed Capital Ou	9,818				92,619		
Pros Attorney Training	2,267		4,500		8,342		
Pros Attorney Diversion					95,000		
Special Alcohol			15,000		38,538		
Special Parks & Recreatio			2,500		12,203		
Tourism & Convention	305,963		260,770		363,742		
Sheriff's Commisary	58,053		80,000		96,634		
Waste Disposal	488,709		653,659		951,725		
Sales Tax for Road Projec	1,252,404		500,000		3,352,603		
(2012) 911	57,595		110,000		162,736		
2023 1% Sales Tax Road			500,000		3,541,145		
KFFA-Opioid Settlement					17,251		
Non-Budgeted Funds-A	294,594						
Non-Budgeted Funds-B	4,333						
Non-Budgeted Funds-C	390,232						
Non-Budgeted Funds-D	89,867						
Totals	15,138,855	73.309	14,441,036	72.096	22,325,980	7,659,986	75.538
						Revenue Neutral Rate **	*75.336*
Less: Transfers	800,639		100,000		0		
Net Expenditure	14,338,216		14,341,036		22,325,980		
Total Tax Levied	7,602,429		7,638,760		xxxxxxxxxxxxxxxxx		
Assessed Valuation	103,480,511		105,951,312		101,406,910		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	1,790,000	905,000	0
Revenue Bonds	11,650,000	11,290,000	10,925,000
Other	0	0	0
Lease Pur. Princ.	0	519,797	419,666
Total	13,440,000	12,714,797	11,344,666

*Tax rates are expressed in mills

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

Ashley N. Mannis
Sherman County Clerk

Sherman County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2024 Estimated Valuation
Sherman County Rural Fire District #1									
General	550,294	4.526	667,800	4.730	312,284	312,284	5.301	*5.149*	58,913,019
Equipment Reserve	0		0		475,000	0			
Special	0		500		1,900	0			

*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*	75.336	Proposed Tax Rate	75.538

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

RESOLUTION 24-9

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 75.336 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 9, 2024 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 75.336 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 9th day of September, 2024 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

Not present
Rodney Blake

Steven Evert, Chairman

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SHERMAN COUNTY, KANSAS 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: 75.538

RNR Rate: 75.336

Our proposed ad valorem tax (dollar amount) is 7,659,986

The date of our hearing is: September 9, 2024

The time of our hearing is: 8:15 AM (MST)

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, 2024.

WITNESS my hand on September 9, 2024.

Steven J. Ewert

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.

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 9, 2024
Resolution No. 24-9

Governing Body Member	Yes	No	No Vote
Harvey Swager	X		
Rodney Blake			X
Steven Evert	X		
TOTAL			

Certified:

Ashley N. Mannis
Sherman County Clerk

Sherman County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Sherman County

will meet on 9/9/24 at 8:15 AM at 813 Broadway, Rm 101 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax	Expenditures	Actual Tax Rate*	Budget Authority for	Amount of 2024 Ad	Proposed Estimated
General	4,589,307	22.436	4,535,340	18.961	4,771,381	1,873,804	18.478
Debt Service							
Road & Bridge	2,041,552	12.363	1,971,409	13.372	2,251,526	1,256,522	12.391
Noxious Weed	108,996	0.782	105,625	0.836	143,345	78,405	0.773
Health	422,383	0.872	486,912	0.852	518,810	90,396	0.891
Conservation District	27,835	0.260	30,000	0.264	30,000	28,369	0.280
Election Board	43,744	0.244	53,500	0.371	91,300	44,724	0.441
County Home Maintenance	49,694	0.472	50,000	0.432	50,000	47,615	0.470
Historical Society	10,874	0.102	11,000	0.095	11,000	10,474	0.103
Appraiser's Cost	191,927	1.703	201,941	1.663	213,627	182,078	1.796
Program for the Elderly	48,822	0.454	55,600	0.492	56,876	53,349	0.526
Free Fair	34,819	0.327	35,000	0.302	35,000	33,271	0.328
Park-Soldier's Memorial	62,203	0.183	35,000	0.222	70,000	63,325	0.624
Cemetery	41,273	0.387	42,000	0.363	42,000	39,921	0.394
Parks-Interlocal Rec	40,797	0.383	41,350	0.355	41,350	39,382	0.388
Library	24,517	0.230	25,000	0.216	25,000	23,682	0.234
County Hospital Maintenance	634,100	6.000	706,900	5.944	630,000	608,613	6.002
Employee Benefits	2,597,949	19.275	2,592,000	20.947	2,795,000	2,525,643	24.906
Tort Liability	9,639	0.080	12,000	0.075	25,000	11,329	0.112
PBC Debt Service	682,295	6.756	681,820	6.334	930,530	649,084	6.401
Health Care Services	522,294		642,210		740,953		
Health Capital Outlay					120,744		
Noxious Weed Capital Outlay	9,818				92,619		
Pros Attorney Training	2,267		4,500		8,342		
Pros Attorney Diversion					95,000		
Special Alcohol			15,000		38,538		
Special Parks & Recreation			2,500		12,203		
Tourism & Convention	305,963		260,770		363,742		
Sheriff's Commisary	58,053		80,000		96,634		
Waste Disposal	488,709		653,659		951,725		
Sales Tax for Road Project	1,252,404		500,000		3,352,603		
(2012) 911	57,595		110,000		162,736		
2023 1% Sales Tax Road Improvement			500,000		3,541,145		
KFFA-Opioid Settlement					17,251		
Non-Budgeted Funds-A	294,594						
Non-Budgeted Funds-B	4,333						
Non-Budgeted Funds-C	390,232						
Non-Budgeted Funds-D	89,867						
Totals	15,138,855	73.309	14,441,036	72.096	22,325,980	7,659,986	75.538
						*Revenue Neutral Rate ** *	*75.336*
Less: Transfers	800,639		100,000		0		
Net Expenditure	14,338,216		14,341,036		22,325,980		
Total Tax Levied	7,602,429		7,638,760		xxxxxxxxxxxxx		
Assessed Valuation	103,480,511		105,951,312		101,406,910		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,790,000	905,000	0
Revenue Bonds	11,650,000	11,290,000	10,925,000
Other	0	0	0
Lease Pur. Princ.	0	519,797	419,666
Total	13,440,000	12,714,797	11,344,666

*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 Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Sherman County Rural Fire District #1									
General	550,294	4.526	667,800	4.730	312,284	312,284	5.301	*5.149*	58,913,019
Equipment Reserve	0		0		475,000	0			
Special	0		500		1,900	0			

Sherman County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Sherman County

will meet on 9/9/24 at 8:15 AM at 813 Broadway, Rm 101 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax	Expenditures	Actual Tax Rate*	Budget Authority for	Amount of 2024 Ad	Proposed Estimated
General	4,589,307	22.436	4,535,340	18.961	4,771,381	1,873,804	18.478
Debt Service							
Road & Bridge	2,041,552	12.363	1,971,409	13.372	2,251,526	1,256,522	12.391
Noxious Weed	108,996	0.782	105,625	0.836	143,345	78,405	0.773
Health	422,383	0.872	486,912	0.852	518,810	90,396	0.891
Conservation District	27,835	0.260	30,000	0.264	30,000	28,369	0.280
Election Board	43,744	0.244	53,500	0.371	91,300	44,724	0.441
County Home Maintenance	49,694	0.472	50,000	0.432	50,000	47,615	0.470
Historical Society	10,874	0.102	11,000	0.095	11,000	10,474	0.103
Appraiser's Cost	191,927	1.703	201,941	1.663	213,627	182,078	1.796
Program for the Elderly	48,822	0.454	55,600	0.492	56,876	53,349	0.526
Free Fair	34,819	0.327	35,000	0.302	35,000	33,271	0.328
Park-Soldier's Memorial	62,203	0.183	35,000	0.222	70,000	63,325	0.624
Cemetery	41,273	0.387	42,000	0.363	42,000	39,921	0.394
Parks-Interlocal Rec	40,797	0.383	41,350	0.355	41,350	39,382	0.388
Library	24,517	0.230	25,000	0.216	25,000	23,682	0.234
County Hospital Maintenance	634,100	6.000	706,900	5.944	630,000	608,613	6.002
Employee Benefits	2,597,949	19.275	2,592,000	20.947	2,795,000	2,525,643	24.906
Tort Liability	9,639	0.080	12,000	0.075	25,000	11,329	0.112
PBC Debt Service	682,295	6.756	681,820	6.334	930,530	649,084	6.401
Health Care Services	522,294		642,210		740,953		
Health Capital Outlay					120,744		
Noxious Weed Capital Outlay	9,818				92,619		
Pros Attorney Training	2,267		4,500		8,342		
Pros Attorney Diversion					95,000		
Special Alcohol			15,000		38,538		
Special Parks & Recreation			2,500		12,203		
Tourism & Convention	305,963		260,770		363,742		
Sheriff's Commisary	58,053		80,000		96,634		
Waste Disposal	488,709		653,659		951,725		
Sales Tax for Road Project	1,252,404		500,000		3,352,603		
(2012) 911	57,595		110,000		162,736		
2023 1% Sales Tax Road Improvement			500,000		3,541,145		
KFFA-Opioid Settlement					17,251		
Non-Budgeted Funds-A	294,594						
Non-Budgeted Funds-B	4,333						
Non-Budgeted Funds-C	390,232						
Non-Budgeted Funds-D	89,867						
Totals	15,138,855	73.309	14,441,036	72.096	22,325,980	7,659,986	75.538
						Revenue Neutral Rate **	*75.336*
Less: Transfers	800,639		100,000		0		
Net Expenditure	14,338,216		14,341,036		22,325,980		
Total Tax Levied	7,602,429		7,638,760		xxxxxxxxxxxxx		
Assessed Valuation	103,480,511		105,951,312		101,406,910		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,790,000	905,000	0
Revenue Bonds	11,650,000	11,290,000	10,925,000
Other	0	0	0
Lease Pur. Princ.	0	519,797	419,666
Total	13,440,000	12,714,797	11,344,666

*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 Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Sherman County Rural Fire District #1									
General	550,294	4.526	667,800	4.730	312,284	312,284	5.301	*5.149*	58,913,019
Equipment Reserve	0		0		475,000	0			
Special	0		500		1,900	0			

Special District Name: Sherman County Rural Fire District #1

Name of County: Sherman County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1	402,662	412,926	354,920
Receipts:			
Ad Valorem Tax	292,224	303,277	xxxxxxxxxxxxxxxxxx
Delinquent Tax	336		
Motor Vehicle Tax	11,316	11,194	13,764
Recreational Vehicle Tax	353	395	416
16/20M Vehicle Tax	914	928	1,598
Commercial Vehicle Tax	705	1,000	732
Watercraft Tax			182
Slider			
County Redemption	2,623		
Reimbursements and Miscellaneous	13,689	18,000	18,000
Transfer In - City of Goodland	238,398	225,000	225,000
Interest on Idle Funds			
Total Receipts	**560,558**	**559,794**	**259,692**
Resources Available:	**963,220**	**972,720**	**614,612**
Expenditures:			
Personal Services	127,298	250,800	340,800
Contractual	115,465	185,000	243,500
Commodities	15,203	32,000	33,500
Capital Outlay	92,328	150,000	250,000
Transfer to Equipment Reserve	200,000		
Cash Reserve (2025 column)			41,000
Total Expenditures	**550,294**	**617,800**	**908,800**
Unencumbered Cash Balance Dec 31	412,926	354,920	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	908,800
		Tax Required	294,188
	Delinquency Computation % Rate	3.000%	8,826
		Amount 2024 Ad Valorem Tax	303,014

ALLOCATION OF MVT AND RVT

2024 Budgeted Fund Names	Budget Tax Levy Amounts for 2024	Allocation for Year 2025 MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General Fund	303,277	13,764	416	1,598	732	182
0		0	0	0	0	0
Total	303,277	13,764	416	1,598	732	182

MVT Estimate	13,764
RVT Estimate	416
16/20M Vehicle Estimate	1,598
Commercial Veh Es	732
Watercraft Estimate	182

CPA Summary

State of Kansas
Special District
2025

Sherman County Rural Fire District #1
Sherman County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
Ad Valorem Tax			xxxxxxxxxxxxxxxxx
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 (2025 column)			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	0
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount 2024 Ad Valorem Tax	0

CPA Summary

Page No.

2025

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 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan	225,000	425,000	475,000
Receipts:			
Transfer from General	200,000	50,000	
Interest on Idle Funds			
Total Receipts	**200,000**	**50,000**	**0**
Resources Available:	**425,000**	**475,000**	**475,000**
Expenditures:			
Capital Outlay			
Cash Reserve (2025 column)			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec	425,000	475,000	475,000

CPA Summary

Page No. 31

2025

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 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan	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 (2025 column)			
Total Expenditures	**0**	**500**	**1,900**
Unencumbered Cash Balance Dec	0	700	0

CPA Summary

Page No. 32