CERTIFICATE

2024

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
Finney 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.

Table of Contents:		Page No.	2024 Adopted Budget Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	County Clerk's Use Only
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	13,840,240	6,311,417	
Debt Service	10-113				
Road & Bridge	68-5,101		5,992,100	4,063,661	
Aging	12-1680		384,314	328,245	
Ambulance/EMS	65-6113		2,294,334	1,538,404	
County Employee Benefit	12-16,102		11,450,537	4,263,070	
Economic Development	19-4102		167,000	143,877	
Free Fair & Fair Grounds	2-129		670,291	499,041	
County Health	65-204		3,211,015	583,754	
Historical Museum	19-2651		220,000	190,603	
Library Maintenance	12-1220		1,056,471	918,783	
Intellectual Disability Services	19-4004		210,000	182,037	
Noxious Weed	2-1318		451,919	245,519	
Law Enforcement	12-11a03		10,744,457	8,577,119	
Alcohol Programs			26,796		
Capital Improvements Program			3,529,871		
Economic Development Incentives			124,230		
GIS			270,699		
Guest Tax			1,070,000		
Juvenile Detention Center			2,110,956		
Juvenile Detention Center Bldg			50,000		
Noxious Weed Capital Outlay			70,654		
Parks & Recreation			16,482		
Landfill			790,230		
CDBG Revolving Loan			86,000		
Community Services Center			171,372		
Infrastructure Improvement Fund			3,075,192		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxx	62,085,159	27,845,529	
Budget Hearing Notice		0			
Budget Hearing Notice 2					
Rate and Budget Hearing Notice					
Rate and Budget Hearing Notice 2					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 46.080

Assisted by:
Robert Reece
County Administrator
Address:
311 N 9th St
Garden City, KS 67846
Email:
rreece@finneycounty.org

COUNTY CLERK SEAL FINNEY COUNTY KANSAS

Attest: September 5, 2023

County Clerk

Gerald Schultz, Chairman
Larry Jones, Commissioner
Lon Pishney, Commissioner
Duane Drees, Commissioner
Dave Jones, Commissioner

Governing Body

CPA Summary

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

2023 Budgeted Funds	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,988,915	241,305	3,246	2,916	25,335	1,353
Debt Service						
Road & Bridge	2,970,289	239,802	3,224	2,900	25,177	1,347
Aging	373,037	30,117	405	364	3,162	169
Ambulance/EMS	1,718,527	138,743	1,865	1,678	14,567	779
County Employee Benefi	7,742,561	625,085	8,405	7,558	65,628	3,511
Economic Development	134,908	10,892	146	132	1,144	61
Free Fair & Fair Grounds	393,863	31,798	428	384	3,338	179
County Health	1,292,369	104,338	1,403	1,262	10,954	586
Historical Museum	206,718	16,689	224	202	1,752	94
Library Maintenance	974,751	78,695	1,058	952	8,262	442
Intellectual Disability Servi	197,393	15,936	214	193	1,673	90
Noxious Weed	96,045	7,754	104	94	814	44
Law Enforcement	8,117,373	655,345	8,811	7,924	68,805	3,681
TOTAL	27,206,749	2,196,499	29,533	26,559	230,611	12,336

County Treas Motor Vehicle Estimate 2,196,499

County Treas Recreational Vehicle Estimate 29,533

County Treas 16/20M Vehicle Estimate 26,559

County Treas Commercial Vehicle Tax Estimate 230,611

County Treas Watercraft Tax Estimate 12,336

Motor Vehicle Factor 0.08073

Recreational Vehicle Factor 0.00109

16/20M Vehicle Factor 0.00098

Commercial Vehicle Factor 0.00848

Watercraft Factor 0.00045

Finney County 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Economic Development Incentives	45,000		45,000	
General	Economic Development	90,000	80,000	165,000	
General	Equipment Reserve	387,401			19-119
General	Capital Improvement Reserve	524,000		2,765,793	19-120
General	GIS	115,830	121,838	135,350	
General	Community Corrections		50,000	60,445	
General	JDC	491,101	646,413	660,477	38-504
Public Works	Special Highway	300,000		225,000	68-590
Public Works	Special Road Machine/Equipment	800,000		225,000	68-141g
Free Fair & Fair Grounds	Finney County Fair Association	53,000	53,000	53,000	2-132
Free Fair & Fair Grounds	Equipment Reserve	86,660			19-119
Free Fair & Fair Grounds	Capital Improvement Reserve	47,283			19-120
Noxious Weed	Noxious Weed Capital Outlay	30,000		10,000	2-1318
Ambulance	Equipment Reserve	100,000			19-119
Ambulance	Capital Improvement Reserve	12,000			19-120
Emergency Management	Equipment Reserve	20,000			19-119
Community Services Center	Capital Improvement Reserve	25,600			19-120
Community Services Center	Equipment Reserve				19-119
GIS	Equipment Reserve	57,251			19-119
Law Enforcement	Capital Improvement Reserve			256,465	19-120
Law Enforcement	Equipment Reserve	100,000			19-119
Motor Vehicle Operating	General				8-145
Federal and State Forfeiture	Law Enforcement				
Jail Phone	Law Enforcement			80,000	19-1930
Jail Commassary	Law Enforcement			10,000	19-1930
Attorney Diversion	Law Enforcement			100,000	22-2907
JDC	Building Fund Capital Reserve	50,000			19-120
	Total	3,335,126	951,251	4,791,530	
	Adjustments*				
	Adjusted Totals	3,335,126	951,251	4,791,530	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sales Tax 2014	8/1/2014	10/1/2025	3.50	6,625,000	2,075,000	4/1; 10/1	10/1	51,931	670,000	36,019	690,000
Total G.O. Bonds					**2,075,000**			**51,931**	**670,000**	**36,019**	**690,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,075,000**			**51,931**	**670,000**	**36,019**	**690,000**

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 1,2023	Payments Due 2023	Payments Due 2024
3 Caterpillar Motor Graders	1/13/2016	84	2.35	620,262	82,052	83,980	0
HVAC System	12/20/2017	180	2.58	6,495,000	4,585,000	523,293	527,844
2 Caterpillar Motor Graders	4/23/2020	60	2.19	400,000	205,246	84,815	84,815
				Totals	**4,872,298**	**692,088**	**612,659**

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

Finney County 2024

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	6,318,062	8,090,749	5,603,355
Receipts:			
Ad Valorem Tax	3,752,296	2,988,915	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	160,292	101,074	
Motor Vehicle Tax	386,642	362,957	241,305
Recreational Vehicle Tax	5,165	5,132	3,246
16/20M Vehicle Tax	6,034	5,018	2,916
Commercial Vehicle Tax	40,563	37,723	25,335
Watercraft Tax	0	1,542	1,353
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	164,992	120,000	120,000
Local Alcoholic Liquor	9,492	8,133	10,626
Compensating Use Tax			
Sales Tax	3,079,566	2,500,000	1,604,719
Interest and Fees	62,526	38,125	0
In Lieu of	61,006	64,494	51,676
Other Interest and Fees	537,248	227,000	0
Franchise Fees	26,871	15,000	15,000
Officers' Fees	326,042	250,000	250,000
Special Auto Transfer	0	0	0
Interest on Idle Funds	387,672	865,865	100,000
Other Revenues	741,934	10,000	10,000
Operational Transfers	229,520	1,500,000	0
Reimbursements		250,000	250,000
C/Y Delinquent Ad Valorem Tax Est.~3%			
Rental Excise Tax			4,719
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-15,976	-31,599
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,977,861**	**9,335,002**	**2,659,296**
Resources Available:	**16,295,923**	**17,425,751**	**8,262,651**

Finney County 2024

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year for 2024
Resources Available:	16,295,923	17,425,751	8,262,651
Expenditures:			
General Administration Unclassified	2,230,195	4,526,779	4,978,922
County Commission	83,899	92,400	100,125
County Treasurer	487,730	588,900	639,887
County Clerk	218,539	266,970	302,853
Register of Deeds	134,824	162,540	172,763
District Court	904,220	1,122,737	1,118,584
Appraiser	647,109	721,710	740,050
Buildings	1,581,981	2,103,245	3,281,437
Administration	374,109	448,300	496,999
Human Resources	204,038	246,780	250,511
Information Technology	1,095,260	1,284,195	1,391,975
Elections	243,270	257,840	366,135
Subtotal	8,205,174	11,822,396	13,840,240
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expen			
Total Expenditures	**8,205,174**	**11,822,396**	**13,840,240**
Unencumbered Cash Balance Dec 31	8,090,749	5,603,355	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	9,392,050	11,822,396	13,840,240
		Non-Appropriated Balance	550,000
		Total Expenditure/Non-Appr Balance	14,390,240
		Tax Required	6,127,589
	Delinquent Comp Rate:	3.0%	183,828
		Amount of 2023 Ad Valorem Tax	6,311,417

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration Unclassified			
Salaries	0	150,000	150,000
Contractual	1,198,973	1,360,000	1,754,425
Commodities	57,786	111,500	114,932
Capital Outlay	900	50,000	27,500
Transfers	661,931	2,130,279	2,217,065
Non-Budgetary	310,605	725,000	715,000
Total	2,230,195	4,526,779	4,978,922
County Commission			
Salaries	75,231	76,000	81,900
Contractual	0	0	0
Commodities	8,668	16,400	18,225
Capital Outlay	0	0	0
Total	83,899	92,400	100,125
County Treasurer			
Salaries	376,342	478,500	510,137
Contractual	64,205	68,000	77,800
Commodities	26,731	40,400	49,450
Capital Outlay	1,452	2,000	2,500
Transfers	19,000	0	0
Total	487,730	588,900	639,887
County Clerk			
Salaries	194,247	205,000	252,956
Contractual	13,880	40,750	35,975
Commodities	5,359	20,220	12,523
Capital Outlay	53	1,000	1,400
Grant Expenditures	0	0	0
Transfers	5,000	0	0
Total	218,539	266,970	302,853
Register of Deeds			
Salaries	128,900	151,690	154,428
Contractual	0	0	600
Commodities	3,243	10,350	16,185
Capital Outlay	280	500	1,550
Transfers	2,401	0	0
Total	134,824	162,540	172,763
District Court			
Salaries	0	0	0
Contractual	784,042	984,737	1,006,634
Commodities	51,434	88,500	79,950
Capital Outlay	43,744	49,500	32,000
Grant Expenditures	0	0	0
Transfers	25,000	0	0
Total	904,220	1,122,737	1,118,584
Appraiser			
Salaries	503,847	550,000	562,093
Contractual	96,838	133,390	134,492
Commodities	25,631	30,320	35,465
Capital Outlay	793	8,000	8,000
Transfers	20,000	0	0
Total	647,109	721,710	740,050
Buildings			
Salaries	419,090	540,000	554,427
Contractual	444,872	346,045	326,010
Commodities	64,031	69,200	65,000
Capital Outlay	153,988	1,148,000	736,000
Transfers	500,000	0	1,600,000
Total	1,581,981	2,103,245	3,281,437
Total - Page 7b	**6,288,497**	**9,585,281**	**11,334,620**

Finney County 2024

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:			
Administration			
Salaries	362,531	396,800	443,289
Contractual	1,391	20,500	22,760
Commodities	9,236	29,000	30,450
Capital Outlay	951	2,000	500
Total	374,109	448,300	496,999
Human Resources			
Salaries	136,022	150,000	159,306
Contractual	60,361	84,280	73,350
Commodities	5,325	12,000	15,855
Capital Outlay	2,330	500	2,000
Total	204,038	246,780	250,511
Information Technology			
Salaries	362,255	364,000	408,605
Contractual	412,685	474,500	534,500
Commodities	18,909	36,195	31,370
Capital Outlay	1,411	409,500	417,500
Transfers	300,000	0	0
Total	1,095,260	1,284,195	1,391,975
Elections			
Salaries	70,889	99,700	123,732
Contractual	106,679	76,500	163,370
Commodities	23,516	33,640	33,033
Capital Outlay	12,186	48,000	46,000
Transfers	30,000	0	0
Total	243,270	257,840	366,135
Total - Page 6b	6,288,497	9,585,281	11,334,620
Total - Page 6c	1,916,677	2,237,115	2,505,620
Total Detail Expenditures**	**8,205,174**	**11,822,396**	**13,840,240**

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

Finney 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	1,314,454	1,235,685	803,940
Receipts:			
Ad Valorem Tax	2,513,652	2,970,289	xxxxxxxxxxxxxxxxxx
Delinquent Tax	109,363	25,000	
Motor Vehicle Tax	269,750	243,130	239,802
Recreational Vehicle Tax	3,665	3,437	3,224
16/20M Vehicle Tax	4,164	3,362	2,900
Commercial Vehicle Tax	29,028	25,268	25,177
Watercraft Tax	0	1,033	1,347
Special City & County Highway	1,211,642	1,134,717	1,134,718
County Equalization			
In Lieu of	40,868	43,204	51,346
Motor Vehicle Excise	4,966	3,433	4,689
Grants - State Payments	212,243	0	0
Other Revenues	49,742	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-10,702	-20,345
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**4,449,083**	**4,442,171**	**1,442,858**
Resources Available:	**5,763,537**	**5,677,856**	**2,246,798**

FUND PAGE - ROAD

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,763,537	5,677,856	2,246,798
Expenditures from detail page:			
	4,527,852	4,873,916	5,992,100
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	4,527,852	4,873,916	5,992,100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**4,527,852**	**4,873,916**	**5,992,100**
Unencumbered Cash Balance Dec 31	1,235,685	803,940	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,778,580	4,873,916	5,992,100
		Non-Appropriated Balance	200,000
		Total Expenditure/Non-Appr Balance	6,192,100
		Tax Required	3,945,302
	Delinquent Comp Rate:	3.0%	118,359
		Amount of 2023 Ad Valorem Tax	4,063,661

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund** - Detail	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Salaries	1,215,341	1,820,000	2,146,956
Contractual	1,623,774	1,604,916	2,273,395
Commodities	387,265	473,500	446,499
Capital Outlay	201,472	775,500	675,250
Transfers	1,100,000	200,000	450,000
Total	4,527,852	4,873,916	5,992,100
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	4,527,852	4,873,916	5,992,100

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Finney County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Aging**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	789	41,016
Receipts:			
Ad Valorem Tax	313,154	373,037	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,995	12,615	
Motor Vehicle Tax	28,673	30,289	30,117
Recreational Vehicle Tax	390	428	405
16/20 M Vehicle Tax	452	419	364
Commercial Vehicle Tax	3,069	3,148	3,162
Watercraft Tax	0	129	169
Motor Vehicle Rental Excise Tax	525	427	589
In Lieu of	5,091	5,382	6,451
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,333	-1,643
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**363,349**	**424,541**	**39,614**
Resources Available:	**363,349**	**425,330**	**80,630**
Expenditures:			
Non-Budgetary	362,560	384,314	384,314
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**362,560**	**384,314**	**384,314**
Unencumbered Cash Balance Dec 31	789	41,016	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	362,560	384,314	384,314
		Non-Appropriated Balance	15,000
		Total Expenditure/Non-Appr Balance	399,314
		Tax Required	318,684
		Delinquent Comp Rate: 3.0%	9,561
		Amount of 2023 Ad Valorem Tax	328,245

Adopted Budget **Ambulance/EMS**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	450,680	306,849	418,384
Receipts:			
Ad Valorem Tax	1,350,976	1,718,527	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	64,951	58,114	
Motor Vehicle Tax	168,742	130,659	138,743
Recreational Vehicle Tax	2,289	1,847	1,865
16/20 M Vehicle Tax	2,481	1,807	1,678
Commercial Vehicle Tax	18,371	13,579	14,567
Watercraft Tax		555	779
Motor Vehicle Excise	3,143	1,845	2,713
In Lieu of	21,964	23,220	29,710
Collections	82,457	452,000	300,000
OTHER REVENUES	72,216	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,751	-7,702
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**1,787,590**	**2,396,402**	**482,353**
Resources Available:	**2,238,270**	**2,703,251**	**900,737**
Expenditures:			
Personnel Services	1,284,949	1,663,170	1,559,975
Contractual Services	147,173	178,551	207,885
Commodities	120,019	117,146	137,574
Capital Outlay	236,250	326,000	388,900
Transfers/Grants	143,030	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**1,931,421**	**2,284,867**	**2,294,334**
Unencumbered Cash Balance Dec 31	306,849	418,384	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,199,211	2,284,867	2,294,334
		Non-Appropriated Balance	100,000
		Total Expenditure/Non-Appr Balance	2,394,334
		Tax Required	1,493,596
		Delinquent Comp Rate: 3.0%	44,808
		Amount of 2023 Ad Valorem Tax	1,538,404

CPA Summary

Finney County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Employee Benefit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	5,437,845	8,252,432	6,326,723	
Receipts:				
Ad Valorem Tax	6,977,429	7,742,561	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
Delinquent Tax	81,637	131,000		
Motor Vehicle Tax	178,107	674,962	625,085	
Recreational Vehicle Tax	2,411	9,542	8,405	
16/20 M Vehicle Tax	2,450	9,333	7,558	
Commercial Vehicle Tax	19,680	70,148	65,628	
Watercraft Tax		2,867	3,511	
In Lieu of	113,450	119,936	133,846	
Motor Vehicle Excise	3,367	9,532	12,222	
Other Revenue	239,750	700,000	700,000	
Interest on Idle Funds				
Neighborhood Revitalization Rebate		-29,709	-21,344	
Miscellaneous				
Does miscellaneous exceed 10% of Total Rece				
Total Receipts	**7,618,281**	**9,440,172**	**1,534,911**	
Resources Available:	**13,056,126**	**17,692,604**	**7,861,634**	
Expenditures:				
Personnel Services	4,619,955	9,862,381	10,373,037	
Contractual Services	148,323	496,500	551,500	
Commodities	35,416	7,000	26,000	
Capital Outlay	0	0	0	
Other	0	1,000,000	500,000	
Cash Forward (2024 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expe				
Total Expenditures	**4,803,694**	**11,365,881**	**11,450,537**	
Unencumbered Cash Balance Dec 31	8,252,432	6,326,723	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
2022/2023/2024 Budget Authority Amount:	10,635,290	11,365,882	11,450,537	
		Non-Appropriated Balance	550,000	
		Total Expenditure/Non-Appr Balance	12,000,537	
		Tax Required	4,138,903	
	Delinquent Comp Rate:	3.0%	124,167	
		Amount of 2023 Ad Valorem Tax	4,263,070	

Adopted Budget

Economic Development	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Unencumbered Cash Balance Jan 1	0	5,853	18,106	
Receipts:				
Ad Valorem Tax	111,841	134,908	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
Delinquent Tax	4,557	3,000		
Motor Vehicle Tax	10,945	10,778	10,892	
Recreational Vehicle Tax	149	152	146	
16/20 M Vehicle Tax	174	149	132	
Commercial Vehicle Tax	1,169	1,120	1,144	
Watercraft Tax	0	46	61	
In Lieu of	1,818	1,922	2,339	
Motor Vehicle Excise	200	152	214	
Interest on Idle Funds				
Neighborhood Revitalization Rebate		-474	-720	
Miscellaneous				
Does miscellaneous exceed 10% of Total Rece				
Total Receipts	**130,853**	**151,753**	**14,208**	
Resources Available:	**130,853**	**157,606**	**32,314**	
Expenditures:				
Non-Budgetary ECODEVO Distribution	125,000	135,000	150,000	
Other Expenditures		4,500	17,000	
Cash Forward (2024 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expe				
Total Expenditures	**125,000**	**139,500**	**167,000**	
Unencumbered Cash Balance Dec 31	5,853	18,106	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
2022/2023/2024 Budget Authority Amount:	130,000	139,500	167,000	
		Non-Appropriated Balance	5,000	
		Total Expenditure/Non-Appr Balance	172,000	
		Tax Required	139,686	
	Delinquent Comp Rate:	3.0%	4,191	
		Amount of 2023 Ad Valorem Tax	143,877	

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Finney County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Free Fair & Fair Grounds	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	404,792	345,489	174,725
Receipts:			
Ad Valorem Tax	315,962	393,863	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,236	8,700	
Motor Vehicle Tax	38,896	30,520	31,798
Recreational Vehicle Tax	531	431	428
16/20 M Vehicle Tax	667	422	384
Commercial Vehicle Tax	4,071	3,172	3,338
Watercraft Tax	0	130	179
In Lieu of	5,137	5,431	6,810
Motor Vehicle Excise	697	0	622
LICENSES, PERMITS, FEES	95,172	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,343	-2,499
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**476,369**	**441,326**	**41,060**
Resources Available:	**881,161**	**786,815**	**215,785**
Expenditures:			
Personnel Services	124,030	234,020	210,966
Contractual Services	151,112	213,595	190,700
Commodities	20,351	11,475	15,925
Capital Outlay	53,234	100,000	199,700
Transfers	186,945	53,000	53,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**535,672**	**612,090**	**670,291**
Unencumbered Cash Balance Dec 31	345,489	174,725	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	614,370	612,090	670,291
		Non-Appropriated Balance	30,000
		Total Expenditure/Non-Appr Balance	700,291
		Tax Required	484,506
	Delinquent Comp Rate:	3.0%	14,535
		Amount of 2023 Ad Valorem Tax	499,041

Adopted Budget County Health	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	307,401	711,649	944,260
Receipts:			
Ad Valorem Tax	917,523	1,292,369	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	20,444	19,500	
Motor Vehicle Tax	47,382	88,747	104,338
Recreational Vehicle Tax	645	1,255	1,403
16/20 M Vehicle Tax	784	1,227	1,262
Commercial Vehicle Tax	5,008	9,223	10,954
Watercraft Tax	0	377	586
In Lieu of	14,918	15,771	22,344
Motor Vehicle Excise	857	1,253	2,040
CHARGES FOR SERVICES	452,742	400,000	400,000
OTHER REVENUES	981,822	1,265,994	1,300,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,906	-2,923
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**2,442,125**	**3,091,810**	**1,840,004**
Resources Available:	**2,749,526**	**3,803,459**	**2,784,264**
Expenditures:			
Personnel Services	684,848	1,965,650	2,259,528
Contractual Services	41,039	206,595	256,326
Commodities	31,884	500,003	523,361
Capital Outlay	499,662	186,951	171,800
Grant Expenditures	780,444	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**2,037,877**	**2,859,199**	**3,211,015**
Unencumbered Cash Balance Dec 31	711,649	944,260	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,608,220	2,859,199	3,211,015
		Non-Appropriated Balance	140,000
		Total Expenditure/Non-Appr Balance	3,351,015
		Tax Required	566,751
	Delinquent Comp Rate:	3.0%	17,003
		Amount of 2023 Ad Valorem Tax	583,754

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Finney County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Museum**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,252	7,232	23,041
Receipts:			
Ad Valorem Tax	195,721	206,718	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,243	4,800	
Motor Vehicle Tax	17,181	18,918	16,689
Recreational Vehicle Tax	234	267	224
16/20 M Vehicle Tax	277	262	202
Commercial Vehicle Tax	1,829	1,966	1,752
Watercraft Tax	0	80	94
Motor Vehicle Excise	313	267	326
In Lieu of	3,182	3,364	3,575
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-833	-954
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**225,980**	**235,809**	**21,908**
Resources Available:	**227,232**	**243,041**	**44,949**
Expenditures:			
Non-Budgetary	220,000	220,000	220,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**220,000**	**220,000**	**220,000**
Unencumbered Cash Balance Dec 31	7,232	23,041	xxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	220,000	220,000	220,000
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	230,000
		Tax Required	185,051
	Delinquent Comp Rate:	3.0%	5,552
		Amount of 2023 Ad Valorem Tax	190,603

Adopted Budget **Library Maintenance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	30,632	111,246
Receipts:			
Ad Valorem Tax	918,485	974,751	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	32,773	22,500	
Motor Vehicle Tax	78,868	88,841	78,695
Recreational Vehicle Tax	1,072	1,256	1,058
16/20 M Vehicle Tax	1,236	1,228	952
Commercial Vehicle Tax	8,456	9,233	8,262
Watercraft Tax	0	377	442
In Lieu of	14,933	15,787	16,855
Motor Vehicle Excise	1,447	1,254	1,539
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,910	-4,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**1,057,270**	**1,111,317**	**103,203**
Resources Available:	**1,057,270**	**1,141,949**	**214,449**
Expenditures:			
Non-Budgetary	1,026,638	1,030,703	1,056,471
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**1,026,638**	**1,030,703**	**1,056,471**
Unencumbered Cash Balance Dec 31	30,632	111,246	xxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,026,638	1,030,703	1,056,471
		Non-Appropriated Balance	50,000
		Total Expenditure/Non-Appr Balance	1,106,471
		Tax Required	892,022
	Delinquent Comp Rate:	3.0%	26,761
		Amount of 2023 Ad Valorem Tax	918,783

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disability Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,523	7,233	22,344
Receipts:			
Ad Valorem Tax	186,401	197,393	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,012	4,600	
Motor Vehicle Tax	16,683	18,002	15,936
Recreational Vehicle Tax	227	254	214
16/20 M Vehicle Tax	262	249	193
Commercial Vehicle Tax	1,788	1,871	1,673
Watercraft Tax	0	76	90
In Lieu of	3,031	3,204	3,414
Motor Vehicle Excise	306	254	312
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-792	-911
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**215,710**	**225,111**	**20,921**
Resources Available:	**217,233**	**232,344**	**43,265**
Expenditures:			
Intellectual Disabilities	210,000	210,000	210,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**210,000**	**210,000**	**210,000**
Unencumbered Cash Balance Dec 31	7,233	22,344	xxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	210,000	210,000	210,000
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	220,000
		Tax Required	176,735
	Delinquent Comp Rate:	3.0%	5,302
		Amount of 2023 Ad Valorem Tax	182,037

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	351,370	350,684	124,149
Receipts:			
Ad Valorem Tax	184,542	96,045	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,690	4,600	
Motor Vehicle Tax	15,304	17,810	7,754
Recreational Vehicle Tax	212	252	104
16/20 M Vehicle Tax	364	246	94
Commercial Vehicle Tax	1,427	1,851	814
Watercraft Tax	0	76	44
In Lieu of	3,000	3,172	1,669
Motor Vehicle Excise	244	252	152
Other Revenue	143,234	100,000	100,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-784	-1,229
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**356,017**	**223,520**	**109,402**
Resources Available:	**707,387**	**574,204**	**233,551**
Expenditures:			
Personnel Services	136,852	154,460	157,038
Contractual Services	11,389	31,730	50,896
Commodities	178,462	235,865	228,985
Capital Outlay	0	18,000	5,000
Transfers	30,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**356,703**	**450,055**	**451,919**
Unencumbered Cash Balance Dec 31	350,684	124,149	xxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	367,995	450,055	451,919
		Non-Appropriated Balance	20,000
		Total Expenditure/Non-Appr Balance	471,919
		Tax Required	238,368
	Delinquent Comp Rate:	3.0%	7,151
		Amount of 2023 Ad Valorem Tax	245,519

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Finney County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,231,571	841,080	1,272,395
Receipts:			
Ad Valorem Tax	5,536,041	8,117,373	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	352,617	174,000	
Motor Vehicle Tax	872,850	535,434	655,345
Recreational Vehicle Tax	11,887	7,569	8,811
16/20 M Vehicle Tax	14,357	7,404	7,924
Commercial Vehicle Tax	92,411	55,647	68,805
Watercraft Tax	0	2,275	3,681
In Lieu of	90,001	95,147	140,325
Motor Vehicle Excise	15,810	7,561	12,814
OTHER REVENUES	205,036	339,000	390,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-23,568	-42,943
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**7,191,010**	**9,317,842**	**1,244,762**
Resources Available:	**8,422,581**	**10,158,922**	**2,517,157**
Expenditures:			
Personnel Services	5,782,192	6,555,630	7,658,284
Contractual Services	639,528	1,065,302	1,460,038
Commodities	685,227	888,994	945,046
Capital Outlay	374,554	376,601	424,625
Transfers	100,000	0	256,465
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**7,581,501**	**8,886,527**	**10,744,457**
Unencumbered Cash Balance Dec 31	841,080	1,272,395	xxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	8,114,347	8,886,527	10,744,457
		Non-Appropriated Balance	100,000
		Total Expenditure/Non-Appr Balance	10,844,457
		Tax Required	8,327,300
	Delinquent Comp Rate:	3.0%	249,819
		Amount of 2023 Ad Valorem Tax	8,577,119

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxx
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 Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxx
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

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Finney County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol Programs**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,009	22,656	16,170
Receipts:			
TAXES AND SHARED REVENUE	9,680	8,000	10,626
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**9,680**	**8,000**	**10,626**
Resources Available:	**27,689**	**30,656**	**26,796**
Expenditures:			
Non-Budgetary	5,033	14,486	26,796
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expen			
Total Expenditures	**5,033**	**14,486**	**26,796**
Unencumbered Cash Balance Dec 31	22,656	16,170	0
2022/2023/2024 Budget Authority Amount:	19,523	14,486	26,796

Adopted Budget

Capital Improvements Program	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,405,841	2,545,874	2,229,871
Receipts:			
Sales Tax - Local	1,539,783	1,300,000	1,300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**1,539,783**	**1,300,000**	**1,300,000**
Resources Available:	**2,945,624**	**3,845,874**	**3,529,871**
Expenditures:			
Non-Budgetary	399,750	1,616,003	3,529,871
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expen			
Total Expenditures	**399,750**	**1,616,003**	**3,529,871**
Unencumbered Cash Balance Dec 31	2,545,874	2,229,871	0
2022/2023/2024 Budget Authority Amount:	1,989,838	1,616,003	3,529,871

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development Incentives**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,553,968	879,230	79,230
Receipts:			
OTHER REVENUES	190,164	70,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**190,164**	**70,000**	**45,000**
Resources Available:	**1,744,132**	**949,230**	**124,230**
Expenditures:			
Capital Improvement Program	864,902	870,000	124,230
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**864,902**	**870,000**	**124,230**
Unencumbered Cash Balance Dec 31	879,230	79,230	0
2022/2023/2024 Budget Authority Amount:	941,339	870,000	124,230

Adopted Budget **GIS**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	66,454	95,326	91,651
Receipts:			
Other Revenues/Fees	238,151	240,000	270,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**238,151**	**240,000**	**270,700**
Resources Available:	**304,605**	**335,326**	**362,351**
Expenditures:			
Non-Budgetary	209,279	243,675	270,699
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**209,279**	**243,675**	**270,699**
Unencumbered Cash Balance Dec 31	95,326	91,651	91,652
2022/2023/2024 Budget Authority Amount:	231,660	243,675	270,699

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Guest Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	100,000
Receipts:			
GUEST TAX & OTHER REVENUES	1,027,756	1,070,000	1,070,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,027,756**	**1,070,000**	**1,070,000**
Resources Available:	**1,027,756**	**1,070,000**	**1,170,000**
Expenditures:			
GUEST TAX ALLOCATIONS	1,027,756	970,000	1,070,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,027,756**	**970,000**	**1,070,000**
Unencumbered Cash Balance Dec 31	0	100,000	100,000
2022/2023/2024 Budget Authority Amount:	1,070,000	970,000	1,070,000

Adopted Budget **Juvenile Detention Center**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,440	193,352	652,356
Receipts:			
OUTSIDE AGENCY FUNDING	1,580,486	1,893,520	1,878,997
OTHER REVENUES	13,968	69,100	69,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,594,454**	**1,962,620**	**1,948,097**
Resources Available:	**1,600,894**	**2,155,972**	**2,600,453**
Expenditures:			
Personnel Services	1,226,926	1,255,536	1,874,068
Contractual Services	52,121	79,599	86,995
Commodities	42,058	83,542	84,421
Capital Outlay	62	84,939	65,471
Other	86,375	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,407,542**	**1,503,616**	**2,110,956**
Unencumbered Cash Balance Dec 31	193,352	652,356	489,497
2022/2023/2024 Budget Authority Amount:	1,980,835	1,962,614	2,110,956

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Juvenile Detention Center Bldg**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	50,000	50,000
Receipts:			
OTHER REVENUES	50,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**50,000**	**0**	**0**
Resources Available:	**50,000**	**50,000**	**50,000**
Expenditures:			
Capital Outlay	0	0	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**50,000**
Unencumbered Cash Balance Dec 31	50,000	50,000	0
2022/2023/2024 Budget Authority Amount:	0	0	50,000

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	90,654	120,654	60,654
Receipts:			
OTHER REVENUES	30,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,000**	**10,000**	**10,000**
Resources Available:	**120,654**	**130,654**	**70,654**
Expenditures:			
Noxious Weed Capital Outlay	0	70,000	70,654
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**70,000**	**70,654**
Unencumbered Cash Balance Dec 31	120,654	60,654	0
2022/2023/2024 Budget Authority Amount:	40,654	70,000	70,654

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,779	5,856	5,856
Receipts:			
Alcohol Tax	9,492	8,000	10,626
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,492**	**8,000**	**10,626**
Resources Available:	**14,271**	**13,856**	**16,482**
Expenditures:			
Parks and Recreation	8,415	8,000	16,482
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,415**	**8,000**	**16,482**
Unencumbered Cash Balance Dec 31	5,856	5,856	0
2022/2023/2024 Budget Authority Amount:	8,420	8,000	16,482

Adopted Budget

Landfill	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	666,903	769,841	660,151
Receipts:			
FEES	133,508	130,000	130,000
USE OF MONEY AND PROPERTY	35	1,000	1,000
OTHER REVENUES	1	335,000	335,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**133,544**	**466,000**	**466,000**
Resources Available:	**800,447**	**1,235,841**	**1,126,151**
Expenditures:			
Personnel Services	7,939	15,690	15,930
Contractual Services	22,667	360,000	574,300
Commodities	0	0	0
Capital Outlay	0	100,000	200,000
Transfers	0	100,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,606**	**575,690**	**790,230**
Unencumbered Cash Balance Dec 31	769,841	660,151	335,921
2022/2023/2024 Budget Authority Amount:	715,455	575,690	790,230

CPA Summary

Finney County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CDBG Revolving Loan**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	214,023	311,168	113,168
Receipts:			
USE OF MONEY AND PROPERTY	0	0	0
OTHER REVENUES	102,099	67,000	67,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**102,099**	**67,000**	**67,000**
Resources Available:	**316,122**	**378,168**	**180,168**
Expenditures:			
CDBG Revolving Loan	4,954	265,000	86,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,954**	**265,000**	**86,000**
Unencumbered Cash Balance Dec 31	311,168	113,168	94,168
2022/2023/2024 Budget Authority Amount:	192,192	265,000	86,000

Adopted Budget

Community Services Center	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	379,322	377,423	384,473
Receipts:			
LICENSES, PERMITS, FEES	99,622	90,000	90,000
CHARGES FOR SERVICES	0	0	0
OTHER REVENUES	0	93,049	60,445
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**99,622**	**183,049**	**150,445**
Resources Available:	**478,944**	**560,472**	**534,918**
Expenditures:			
Personnel Services	73,710	125,160	45,225
Contractual Services	705	2,246	73,044
Commodities	1,506	48,593	16,390
Capital Outlay	25,600	0	36,713
Transfers			0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**101,521**	**175,999**	**171,372**
Unencumbered Cash Balance Dec 31	377,423	384,473	363,546
2022/2023/2024 Budget Authority Amount:	193,480	175,999	171,372

CPA Summary

Finney County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure Improvement Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	475,192	1,775,192
Receipts:			
Sales Tax - Local	475,192	1,300,000	1,300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**475,192**	**1,300,000**	**1,300,000**
Resources Available:	**475,192**	**1,775,192**	**3,075,192**
Expenditures:			
Capital Improvement Program	0	0	3,075,192
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**3,075,192**
Unencumbered Cash Balance Dec 31	475,192	1,775,192	0
2022/2023/2024 Budget Authority Amount:	0	0	3,075,192

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

Finney County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-A

(1) Fund Name: 171		(2) Fund Name: 075		(3) Fund Name: 855		(4) Fund Name: 855		(5) Fund Name: 216		
Capital Improvement Reserve		**Community Corrections**		**County Attorney's Training**		**Fair Association**		**Oil & Gas Valuation Depletio**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,594,059	Cash Balance Jan 1	379,679	Cash Balance Jan 1	19,861	Cash Balance Jan 1	46,521	Cash Balance Jan 1	3,226,361	5,266,481
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers	608,883	State and Federal Aid	526,442	Licenses and Fees	2,247	Licenses and Fees	17,743			
		Reimbursements	90,895	Reimbursements	4,650	Intergovernmental	1,000			
						Operating Transfer	53,000			
Total Receipts	608,883	Total Receipts	617,337	Total Receipts	6,897	Total Receipts	71,743	Total Receipts	0	1,304,860
Resources Available:	2,202,942	Resources Available:	997,016	Resources Available:	26,758	Resources Available:	118,264	Resources Available:	3,226,361	6,571,341
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Transfers	439,340	Personnel	627,201	Contractual Services	423	Personnel	2,043			
		Contractual Services	43,807	Commodities	1,380	Contractual Services	58,873			
		Commodities	10,565			Commodities	19,030			
Total Expenditures	439,340	Total Expenditures	681,573	Total Expenditures	1,803	Total Expenditures	79,946	Total Expenditures	0	1,202,662
Cash Balance Dec 31	1,763,602	Cash Balance Dec 31	315,443	Cash Balance Dec 31	24,955	Cash Balance Dec 31	38,318	Cash Balance Dec 31	3,226,361	**5,368,679**
										5,368,679

**Note: These two block figures should agree

CPA Summary

Finney County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-B

(1) Fund Name: 858		(2) Fund Name:		(3) Fund Name: 859		(4) Fund Name:		(5) Fund Name: 165		
County Clerk's Technology		**ROD Technology**		**ounty Treasurer's Technolog**		**Special Alcohol & Drug**		**Special Highway Improvemen**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	62,827	Cash Balance Jan 1	214,579	Cash Balance Jan 1	47,954	Cash Balance Jan 1	91	Cash Balance Jan 1	5,622,103	5,947,554
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
License and Fees	10,065	License and Fees	40,258	License and Fees	10,065			Operating Transfers	300,000	
								Other	31,383	
Total Receipts	10,065	Total Receipts	40,258	Total Receipts	10,065	Total Receipts	0	Total Receipts	331,383	391,771
Resources Available:	72,892	Resources Available:	254,837	Resources Available:	58,019	Resources Available:	91	Resources Available:	5,953,486	6,339,325
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	2,195	Contractual Services	12,961					Contractual Services	404,750	
		Commodities	393							
Total Expenditures	2,195	Total Expenditures	13,354	Total Expenditures	0	Total Expenditures	0	Total Expenditures	404,750	420,299
Cash Balance Dec 31	70,697	Cash Balance Dec 31	241,483	Cash Balance Dec 31	58,019	Cash Balance Dec 31	91	Cash Balance Dec 31	5,548,736	**5,919,026**
										5,919,026

**Note: These two block figures should agree

CPA Summary

Finney County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-C

(1) Fund Name:	166	(2) Fund Name:	Jail/Crime/Spc	(3) Fund Name:	For fund + Drug	(4) Fund Name:	078	(5) Fund Name:	174	
Special Road Mach & Equip		**Sheriff Special Accounts**		**Forfeiture & Drug Tax Assess**		**Youth Services**		**Correction Services Building**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,347,422	Cash Balance Jan 1	119,446	Cash Balance Jan 1	62,982	Cash Balance Jan 1	368,683	Cash Balance Jan 1	3,054,836	4,953,369
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers	800,000	Other	147,356	Forfeitures	14,570	State and Federal Aid	580,457	Sales Tax	1,064,591	
				State and Federal Aid	309	Reimburements	4,428	Interest on Idle Funds	2,646	
								Other Revenue	12,759	
Total Receipts	800,000	Total Receipts	147,356	Total Receipts	14,879	Total Receipts	584,885	Total Receipts	1,079,996	2,627,116
Resources Available:	2,147,422	Resources Available:	266,802	Resources Available:	77,861	Resources Available:	953,568	Resources Available:	4,134,832	7,580,485
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	223,213	Public Safety	90,996	Contractual Services	4,249	Personnel	398,313	Contractual Services	150	
				Commodities	7,531	Contractual Services	178,379	Debt Service	2,791,281	
						Commodities	12,119	Cap Projects - Engineerin	2,500	
						Capital Outlay	2,156	Cap Projects - Capital Ou	155,160	
Total Expenditures	223,213	Total Expenditures	90,996	Total Expenditures	11,780	Total Expenditures	590,967	Total Expenditures	2,949,091	3,866,047
Cash Balance Dec 31	1,924,209	Cash Balance Dec 31	175,806	Cash Balance Dec 31	66,081	Cash Balance Dec 31	362,601	Cash Balance Dec 31	1,185,741	**3,714,438**
										3,714,438

**Note: These two block figures should agree.

CPA Summary

Finney County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-D

(1) Fund Name: 168		(2) Fund Name: 818		(3) Fund Name: 036		(4) Fund Name: 172		(5) Fund Name: 073		
JB Road Sales Tax		**Motor Vehicle Operating Fund**		**ARPA**		**Equipment Reserve**		**Opioid Settlement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	229,520	Cash Balance Jan 1	3,534,106	Cash Balance Jan 1	1,014,533	Cash Balance Jan 1	0	4,778,159
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Tax	1,847,740	Licenses and Fees	276,566	State and Federal Aid	3,541,644	Operating Transfers	1,190,652	State and Federal Aid		
		Other	2,866	Interest on Idle Funds	30,845					
Total Receipts	1,847,740	Total Receipts	279,432	Total Receipts	3,572,489	Total Receipts	1,190,652	Total Receipts	0	6,890,313
Resources Available:	1,847,740	Resources Available:	508,952	Resources Available:	7,106,595	Resources Available:	2,205,185	Resources Available:	0	11,668,472
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,847,740	Personnel	10,829	Contractual Services	321,023	Operating Transfers	89,394			
		Contractual Services	2,984	Commodities	973					
		Commodities	8,703	Grant Awards	825,000					
		Capital Outlay	990							
		Transfers	229,520							
Total Expenditures	1,847,740	Total Expenditures	253,026	Total Expenditures	1,146,996	Total Expenditures	89,394	Total Expenditures	0	3,337,156
Cash Balance Dec 31	0	Cash Balance Dec 31	255,926	Cash Balance Dec 31	5,959,599	Cash Balance Dec 31	2,115,791	Cash Balance Dec 31	0	**8,331,316**
										8,331,316

**Note: These two block figures should agree.

CPA Summary

Finney County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	6,278,870	10.668	31,599
Debt Service			0
Road & Bridge	4,042,706	6.868	20,345
Aging	326,552	0.555	1,643
Ambulance/EMS	1,530,471	2.600	7,702
County Employee Benefit	4,241,086	7.205	21,344
Economic Development	143,135	0.243	720
Free Fair & Fair Grounds	496,467	0.843	2,499
County Health	580,743	0.987	2,923
Historical Museum	189,620	0.322	954
Library Maintenance	914,045	1.553	4,600
Intellectual Disability Servi	181,099	0.308	911
Noxious Weed	244,253	0.415	1,229
Law Enforcement	8,532,888	14.497	42,943
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	27,701,935	47.064	139,412

2023 July 1 Valuation: 588,597,597

Valuation Factor: 588,597.597

Neighborhood Revitalization Subj to Rebate: 2,962,192

Neighborhood Revitalization factor: 2,962.192

**This information comes from the 2024 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Garden City Telegram
1807 E Mary St. #7
(620) 521-1100

(DRS) Dawn Schnepf
I, ~~DJ Gosch Richmeier~~, of lawful age, being duly sworn upon oath, deposes and says that I am the Representative of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
15 Aug 2023

Notice ID: lxiXQoxyHs6fhiCVDxrX
Publisher ID: 1317890
Notice Name: 2024 Budget - County - Finney

PUBLICATION FEE: $127.97

Dawn R. Schnepf
Representative

VERIFICATION

STATE OF KANSAS
COUNTY OF FINNEY

Signed or attested before me on this

17th day of August, A.D. 2023.

Notary Public

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
8-22-2024

Newspaper page size: Width: 11.65 in., Height: 21.50 in.

State of Kansas
County

2024

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEA

The governing body of
Finney County
will meet on September 5, 2023 at 8:40 AM at Finney County Administrative Center, Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Finney County Clerk's Office and will be available at this hearing.

BUDGET SUMMAR

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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,205,174	8.052	11,822,396	5.487	13,932,306	6,404,068	10.880
Debt Service							
Road & Bridge	4,527,852	5.394	4,873,916	5.453	5,992,100	4,063,661	6.904
Aging	362,560	0.672	384,314	0.685	384,314	328,245	0.558
Ambulance/EMS	1,931,421	2.899	2,284,867	3.155	2,405,875	1,653,887	2.810
County Employee Benef	4,803,694	14.974	11,365,881	14.214	11,450,537	4,263,070	7.243
Economic Development	125,000	0.240	139,500	0.248	167,000	143,877	0.244
Free Fair & Fair Ground	535,672	0.678	612,090	0.723	670,291	499,041	0.848
County Health	2,037,877	1.969	2,859,199	2.373	3,211,015	583,754	0.992
Historical Museum	220,000	0.420	220,000	0.379	225,000	195,779	0.333
Library Maintenance	1,026,638	1.971	1,030,703	1.789	1,056,471	918,783	1.561
Intellectual Disability Se	210,000	0.400	210,000	0.362	372,231	350,001	0.595
Noxious Weed	356,703	0.396	450,055	0.176	451,919	245,519	0.417
Law Enforcement	7,581,501	11.879	8,886,527	14.902	10,832,206	8,670,638	14.731
Alcohol Programs	5,033		14,486		26,796		
Capital Improvements Pr	399,750		1,616,003		3,529,871		
Economic Development	864,902		870,000		124,230		
GIS	209,279		243,675		270,699		
Guest Tax	1,027,756		970,000		1,070,000		
Juvenile Detention Cent	1,407,542		1,503,616		2,110,956		
Juvenile Detention Cent					50,000		
Noxious Weed Capital C			70,000		70,654		
Parks & Recreation	8,415		8,000		16,482		
Landfill	30,606		575,690		790,230		
CDBG Revolving Loan	4,954		265,000		86,000		
Community Services Ce	101,521		175,999		171,372		
Infrastructure Improvem					3,075,192		
Non-Budgeted Funds-A	1,282,662						
Non-Budgeted Funds-B	420,299						
Non-Budgeted Funds-C	3,866,047						
Non-Budgeted Funds-D	3,337,156						
Totals	44,810,014	49.944	51,451,917	49.946	62,543,746	28,320,321	48.116
						*Revenue Neutral Rate***	*46.080*
Less: Transfers	0		0		0		
Net Expenditure	44,810,014		51,451,917		62,543,746		
Total Tax Levied	24,133,417		27,206,749		xxxxxxxxxxxxxxxxx		
Assessed Valuation	483,273,244		569,493,621		588,597,597		

Outstanding Indebtedness, January 1.

	2021	2022	2023
G.O. Bonds	3,345,000	2,720,000	2,075,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	5,976,627	4,889,866	4,872,298
Total	9,321,627	7,609,866	6,947,298

*Tax rates are expressed in mills

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

Dori Munyan
County Clerk

Published in Garden City Telegram August 15, 2023.

1317890

Resolution No. 20-2023

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

WHEREAS, the Revenue Neutral Rate for the County of Finney was calculated as 46.080 mills by the Finney County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF FINNEY:

The County of Finney shall levy a property tax rate exceeding the Revenue Neutral Rate of 46.080 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 5th day of September, 2023 and SIGNED by the Governing Body.

Gerald Schultz, Chairman

Duane Drees
~~Larry Jones~~, Commissioner

Lon Pishny, Commissioner

Dave Jones, Commissioner

Larry Jones
~~Duane Drees~~, Commissioner

COUNTY CLERK SEAL FINNEY COUNTY KANSAS

Attested:

County Clerk

Roll Call Vote

A Roll Call Vote of FINNEY COUNTY, KANSAS
Hearing to Exceed Revenue Neutral Rate held on **SEPTEMBER 5, 2023**

Adoption of Resolution No. **20-2023**

Governing Body Member Name	Yes	No	Abstain
Commission Chair Gerry Schultz	✓		
Commissioner Duane Drees	✓		
Commissioner Lon Pishny	✓		
Commissioner Dave Jones	✓		
Commissioner Larry Jones	✓		
TOTAL	5		

Certified:

Finney County Clerk