

Affidavit of Publication The Goodland Star-News

STATE OF KANSAS,
SHERMAN COUNTY, ss.

NOTICE OF BUDGET HEARING

The governing body of
Sherman County
will meet on September 10, 2019 at 8:00 AM at 813 Broadway, Goodland, KS - Commissioner's Room 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 813 Broadway, Goodland, KS - County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	3,533,835	19.032	4,015,816	20.177	4,113,404	2,051,495	19.674
Debt Service	5,351						
Road & Bridge	1,570,282	13.039	1,597,290	12.557	2,024,900	1,217,848	11.679
Noxious Weed	79,615	0.951	86,136	0.778	134,500	68,760	0.659
Health	360,225	0.470	404,360	0.473	394,240	50,139	0.481
Conservation District	26,725	0.263	28,500	0.267	28,500	27,709	0.266
Election Board	69,924	0.713	64,500	0.504	90,900	68,638	0.658
County Home Maintenance	38,570	0.341	50,000	0.176	50,000	37,806	0.363
Historical Society	10,928	0.107	11,000	0.102	11,000	10,712	0.103
Appraiser's Cost	176,848	1.981	192,755	1.695	198,690	166,090	1.593
Program for the Elderly	45,800	0.452	45,800	0.432	48,800	47,177	0.452
Free Fair	35,000	0.346	35,000	0.330	35,000	34,048	0.327
Park-Soldier's Memorial	45,000	0.201	45,000	0.312	45,000	43,037	0.413
Cemetery	42,000	0.413	42,000	0.394	42,000	40,870	0.392
Parks-Interlocal Rec	41,350	0.410	41,350	0.390	41,350	40,218	0.386
Library	25,000	0.248	25,000	0.236	25,000	24,316	0.233
County Hospital Maintenance	632,350	5.996	631,600	6.000	643,750	625,703	6.000
Employee Benefits	1,923,562	16.786	1,965,000	16.668	2,275,000	1,863,628	17.872
Tort Liability	19,554	0.183	21,000	0.190	28,000	19,968	0.191
Auto Administration	77,792		81,621		94,000		
Health Care Services	196,149		381,688		967,680		
Health Capital Outlay					30,796		
Noxious Weed Capital Outlay					52,437		
Pros Attorney Training	2,570		3,000		11,799		
Special Alcohol	13,518		13,000		13,000		
Special Parks & Recreation	6,577		1,442		1,251		
Tourism & Convention	124,453		200,000		225,000		
Sheriff's Commissary	4,753		28,000		32,055		
Waste Disposal	331,054		423,000		908,126		
E-911	19,301		2,389				
Sales Tax for Road Project	1,298,662		1,268,618		4,311,099		
(2012) 911 Fund	55,818		108,000		225,118		
Non-Budgeted Funds-A	3,350						
Non-Budgeted Funds-B	204,155						
Non-Budgeted Funds-C	4,232						
Totals	11,024,303	61.934	11,812,865	61.681	17,102,395	6,438,163	61.742
Less: Transfers	297,796		270,671		296,256		
Net Expenditure	10,726,507		11,542,194		16,806,139		
Total Tax Levied	6,000,976		6,261,645		XXXXXXXXXXXXXXX		
Assessed Valuation	96,894,671		101,512,023		104,275,753		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	5,955,000	5,155,000	4,340,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	181,660	136,245	90,830
Total	6,136,660	5,291,245	4,430,830

*Tax rates are expressed in mills

Ashley N. Mannin
Clerk

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
Sherman County Rural Fire District #1:							
General	223,585	3.723	282,000	3.593	489,200	256,436	3.610
Special	1,757		1,000		1,405		
Equipment Reserve	0		50,000		209,500		
Totals	225,342	3.723	333,000	3.593	700,105	256,436	3.610

Published in The Goodland Stat-News, Tuesday, August, 27, 2019.

Ashley N. Mannin
Clerk

Notary Public - State of Kansas
My Appt. Exp. 10-26-2022

worn, deposes and says:

S, a semi-weekly

ed in and of general

with a general

erman

, religious or

least 102 times a year
published continuously
of more than five years
en admitted at the post
second class matter.

f and was published

cation thereof being

request

on the following

Editor

day of

Affidavit of Publication The Goodland Star-News

STATE OF KANSAS,
SHERMAN COUNTY, ss.

Kevin G. Bottrell, being first duly sworn, deposes and says:
That Kevin G. Bottrell is
Editor of GOODLAND STAR-NEWS, a semi-weekly

newspaper printed in the State of Kansas, and published in and of general

circulation in Sherman County, Kansas, with a general

paid circulation on a semi-weekly basis in Sherman

County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1

consecutive day (weeks, days), the first publication thereof being

made as aforesaid on the 27 day of August

2019 with subsequent publication being made on the following

dates:

_____ , _____ , _____

_____ , _____ , _____

_____ , _____ , _____

Kevin Bottrell

Editor

Subscribed and sworn to before me this 6 day of

September 2019

Sheila R. Smith

Notary Public



obituary

The Goodland Star-News

Obituaries are normally submitted by funeral homes in our area. Contact your funeral director for details. There is a \$25 charge for obituaries written in our style. If you want word-for-word, this will be priced as a paid ad. 1 page may be submitted along with an obituary.

Contact Kevin Bottrell, Editor
e-mail: kbottrell@nwkansas.com

? How do I subscribe The Goodland Star-News

You may come to the office or mail your check to the Star-News, 1205 Main, Goodland, KS 67039. You may also contact our circulation manager, Sheila Smith, email: s.smith@nwkansas.com or phone: (785) 899-2338. If you are a paper subscriber, The Goodland Star-News is available for online viewing. Subscribe online by going to: www.nwkansas.com, click on The Goodland Star-News logo, and subscribe today!

Input Sheet for County1 Budget Workbook

Enter county name followed by "County":	Sherman County
--	----------------

Enter year being budgeted (YYYY):	2020
--	-------------

CPI Percentage - 5 Year Average	1.50%
--	--------------

CPI Percentage - Preceding Year	2.50%
--	--------------

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the -1 Budget, Certificate Page:

If amended, then use the amended figures.

[illegible]

Total Tax Levy Funds Levy Amounts and Levy Rates for 2019 Budget	6,261,645	61.681
--	-----------	--------

Other non-tax levy fund names:

Auto Administration	94,000
Health Care Services	867,548
Health Capital Outlay	30,796
Noxious Weed Capital Outlay	32,437
Pros Attorney Training	11,680
Special Alcohol	13,000
Special Parks & Recreation	1,442
Tourism & Convention	200,000
Sheriff's Commissary	31,311
Waste Disposal	732,438
E-911	2,389
Sales Tax for Road Project	4,320,222
(2012) 911 Fund	271,667

Total Expenditures for 2019 Budgeted Year	16,861,711
---	------------

Non-Budgeted Funds-A

1	Post Closure-Landfill
2	Clerk Tech
3	Treasurer Tech
4	Landfill Excavation
5	Register of Deeds Technology

Non-Budgeted Funds-B

1	Capital Improvement
2	Equipment Reserve
3	Special Machinery
4	Sheriff Drug Seizure
5	Smokey Gardens

Non-Budgeted Funds-C

1	Micro Loans
2	Sheriff Reward
3	Grants
4	Fundraiser Donations Fire
5	Fundraiser Donations EMS

Non-Budgeted Funds-D

1	
2	
3	
4	
5	

County's Final Assessed Valuation for 2019 (November 1,2018 Abstract):	101,512,023
--	-------------

From the 2019 Budget: Budget Summary Page	
	General
	Debt Service
	Road & Bridge
	Noxious Weed
	Health
	Conservation District
	Election Board
	County Home Maintenance
	Historical Society
	Appraiser's Cost
	Program for the Elderly
	Free Fair
	Park-Soldier's Memorial
	Cemetery
	Parks-Interlocal Rec
	Library
	County Hospital Maintenance
	Employee Benefits
	Tort Liability
	0
	0
	0
	0
	0
	0
	0
Total	

2017 Tax Rate (2018 Column)
19.032
13.039
0.951
0.470
0.263
0.713
0.341
0.107
1.981
0.452
0.346
0.201
0.413
0.410
0.248
5.998
16.786
0.183
61.934

Total Tax Levied (2018 budget column)	6,000,976
Assessed Valuation (2018 budget column)	96,894,671

From the 2019 Budget, Budget Summary Page:	
Outstanding Indebtness, January 1:	
G.O. Bonds	
Revenue Bonds	
Other	
Lease Purchase Principal	

2017	2018
5,955,000	5,155,000
181,660	136,245

Sherman County

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2020 Budget Information:

Total Assessed Valuation for 2019
New Improvements, Remodeling and Renovations for 2019
Personal Property - 2019
Property that has changed in use for 2019
Personal Property - 2018
Expiration of Property Tax Abatement
Gross earnings (intangible) tax estimate for 2020
Neighborhood Revitalization

From the County Treasurer's 2020 Budget Information:

Motor Vehicle Tax Estimate
Recreational Vehicle Tax Estimate
16/20M Vehicle Tax Estimate
Commercial Vehicle Tax Estimate
Watercraft Tax Estimate
LAVTR
City and County Revenue Sharing

Computation of Delinquency

Actual Delinquency for 2017 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate for

From the 2018 Budget Certificate Page

Funds	2018 Expenditure Amt Budget Authority
General	3,892,122
Debt Service	2,450
Road & Bridge	1,919,600
Noxious Weed	134,500
Health	393,945
Conservation District	27,000
Election Board	79,950
County Home Maintenance	50,000
Historical Society	11,000

Note: If the 2018 budget was amended, expenditure amounts should reflect amended expenditure amounts.

Appraiser's Cost	198,455
Program for the Elder	45,800
Free Fair	35,000
Park-Soldier's Memor	45,000
Cemetery	42,000
Parks-Interlocal Rec	41,350
Library	25,000
County Hospital Main	632,350
Employee Benefits	2,355,000
Tort Liability	28,000
0	
0	
0	
0	
0	
0	
Auto Administration	100,000
Health Care Services	918,608
Health Capital Outlay	30,796
Noxious Weed Capita	17,437
Pros Attorney Trainin	10,110
Special Alcohol	16,773
Special Parks & Recr	7,209
Tourism & Conventio	200,000
Sheriff's Commissary	30,736
Waste Disposal	577,951
E-911	19,301
Sales Tax for Road Pa	4,249,293
(2012) 911 Fund	268,422
0	
0	
0	

2020

104,275,753

1,002,349

2,701,677

108,840

3,256,545

0

0

3,121,956

422,467

8,524

34,724

22,202

0

0

0

2.0%

from the preivous year.

ded, then the
t the amended

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Clerk Name:

Date:

Must be at least 10 days between date published a
Latest date for notice to be published in your new

Time:

Location:

Available at:

Examples

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: Shawnee County Clerk's Office

Available at: Shawnee County Clerk's Office

August

J8

August 31, 2019

8

31

2019

To the Clerk of Sherman County, State of Kansas

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 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

Assisted by:	Tax Lid Limit (from Computation Tab)	6,438,176
VonFeldt, Bauer & VonFeldt, Chtd.	Does the County need to hold an election?	NO
<u>Certified Public Accountants</u>		
Address:		
<u>PO Box 127</u>		
<u>Larned, KS 67550</u>		
Email:		
<u>adk@cpavbv.com</u>		
Attest: _____ 2019		

County Clerk		Governing Body

Page No.1

Other County

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 6,261,645
2. Other tax entity levy in 2019 budget	- \$ 23,959
Other tax entity levy in 2019 budget	- \$ 39,627
3. Net tax levy	\$ 6,198,059

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 1,002,349	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 2,701,677	
5b. Personal property 2018	- 3,256,545	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019 :	+ 108,840	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	1,111,189	
10. Total estimated valuation July 1, 2019	104,275,753	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0108	
12. Percentage adjustment increase (12 times 3)	+ \$ 66,760	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 92,971	
15. Total Percentage Adjustments	\$ 159,731	

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u>0</u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
22. Law enforcement expenses - 2020 budget:		+	<u>1,134,997</u>	
Law enforcement expenses - 2019 budget:		-	<u>1,140,653</u>	Sheriff \$842,325
CPI adjustment	1.50%		<u>17,110</u>	Central Dispatch \$292,672
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
23. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Emergency medical expenses - 2020 budget:		+	<u>1,003,061</u>	
Emergency medical expenses - 2019 budget:		-	<u>972,620</u>	
CPI adjustment	1.50%		<u>14,589</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>15,852</u>	
25. Total Revenue Adjustments			<u>15,852</u>	

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	<u>24,316</u> Library
Other tax entity levy - 2020 budget:	+	<u>40,218</u> Park Interlocal Rec
Other tax entity levy - 2020 budget:	+	<u> </u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>64,534</u>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
29. Total Computed Tax Levy		<u>6,438,176</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	4,574,809	
2017 Tax Levy (Less Levy for other Governmental Units)	5,695,691	None
2018 Tax Levy (Less Levy for other Governmental Units)	5,937,252	None
2019 Tax Levy (Less Levy for other Governmental Units)		Decline
Average Tax Levy (last three years)	5,816,472	
CPI Adjustment of 0.025	145,412	
Average Tax Levy Adjusted by CPI	5,961,883	

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **Yes**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	92,971
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	92,971

Exemption from Election Requirement **Yes**

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,048,168	138,188	2,789	11,357	7,263	0
Debt Service						
Road & Bridge	1,274,700	86,003	1,735	7,069	4,520	0
Noxious Weed	79,009	5,331	108	438	280	0
Health	48,023	3,240	65	266	170	0
Conservation District	27,065	1,826	37	150	96	0
Election Board	51,151	3,451	70	284	181	0
County Home Maintenance	17,830	1,203	24	99	63	0
Historical Society	10,380	700	14	58	37	0
Appraiser's Cost	172,107	11,612	234	954	610	0
Program for the Elderly	43,877	2,960	60	243	156	0
Free Fair	33,467	2,258	46	186	119	0
Park-Soldier's Memorial	31,688	2,138	43	176	112	0
Cemetery	40,016	2,700	54	222	142	0
Parks-Interlocal Rec	39,627	2,674	54	220	141	0
Library	23,959	1,616	33	133	85	0
County Hospital Maintenance	609,279	41,107	829	3,379	2,160	0
Employee Benefits	1,692,005	114,158	2,303	9,383	5,999	0
Tort Liability	19,294	1,302	26	107	68	0
TOTAL	6,261,645	422,467	8,524	34,724	22,202	0

County Treas Motor Vehicle Estimate 422,467County Treas Recreational Vehicle Estimate 8,524County Treas 16/20M Vehicle Estimate 34,724County Treas Commercial Vehicle Tax Estimate 22,202County Treas Watercraft Tax Estimate 0Motor Vehicle Factor 0.06747Recreational Vehicle Factor 0.0013616/20M Vehicle Factor 0.00555Commercial Vehicle Factor 0.00355Watercraft Factor 0.00000

***Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 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, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding Bonds Series 2012	3/1/2012	7/1/2023	2.00-2.125	7,900,000	4,340,000	1/1	1/1	43,909	420,000	35,559	425,000
						7/1	7/1	39,709	415,000	31,309	425,000
Total G.O. Bonds					4,340,000			83,618	835,000	66,868	850,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					4,340,000			83,618	835,000	66,868	850,000

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, 2019	Payments Due 2019	Payments Due 2020
Stryker Ambulance Cots (5)	9/15/2016	48	0.00	181,660	90,830	45,415	45,415
				Totals	90,830	45,415	45,415

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

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	713,098	763,853	425,814
Receipts:			
Ad Valorem Tax	1,750,213	2,007,205	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,291	2,000	1,000
Motor Vehicle Tax	147,119	132,526	138,188
Recreational Vehicle Tax	3,005	2,917	2,789
16/20M Vehicle Tax	8,078	8,673	11,357
Commercial Vehicle Tax	8,632	7,857	7,263
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Redemption	15,732	10,000	10,000
Severance Tax	373	350	350
Sales Tax	646,228	650,000	650,000
Local Alcohol Liquor Tax	1,165	850	850
Licenses, Permits & Fees:			
Antique Car Fees	3,110	2,500	2,500
Copies	7,370	5,000	5,000
Diversion Fees	215	300	300
Filing Fees	367	300	300
Mortgage Registration Fees	16,420		
Officer's Fees	51,788	30,000	30,000
Driver's Licenses Fees	2,286	1,700	1,700
Ambulance Receipts	589,037	572,000	572,000
Miscellaneous Fees	14,827	15,000	15,000
Uses of Money & Property:			
Interest on Investments	90,109	75,000	75,000
Interest on Current Taxes	12,549	11,000	11,000
Interest on Delinquent Taxes	31,803	27,000	25,000
Rent on Real Property	4,626	5,000	5,000
Reimbursements & Miscellaneous:			
EIG Grant	3,000		
Reimbursed Prisoner Care	50,356	50,000	50,000
Reimbursed Prairie Dog Bait	5,108	1,000	5,000
Reimbursed Attorney Fees	27,331	15,000	15,000
Other Reimbursements	55,666	35,000	40,000
Miscellaneous	6,990	35,000	40,000
Operating Transfers:			
From Auto Administration	22,445	20,671	21,256
From Debt Service	5,351		0
Neighborhood Revitalization Rebate		-46,072	-59,534
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,584,590	3,677,777	1,676,320
Resources Available:	4,297,688	4,441,630	2,102,134

General

CPA Summary

Sherman County

2020

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Commissioners			
Personal Services	55,000	55,000	55,000
Contractual	4,338	4,500	4,500
Commodities			
Capital Outlay			
Total	59,338	59,500	59,500
County Clerk			
Personal Services	98,225	96,000	98,130
Contractual	4,905	7,800	7,550
Commodities	1,020	2,500	2,500
Capital Outlay	210	700	700
Total	104,360	107,000	108,880
County Treasurer			
Personal Services	85,926	82,586	83,363
Contractual	6,204	7,100	6,500
Commodities	4,414	3,500	3,500
Capital Outlay		1,000	1,000
Total	96,544	94,186	94,363
County Attorney			
Personal Services	157,863	168,830	171,110
Contractual	5,170	9,650	9,650
Commodities	4,030	3,700	3,700
Capital Outlay	1,469	2,500	1,000
Total	168,532	184,680	185,460
Register of Deeds			
Personal Services	47,283	54,900	56,247
Contractual	2,689	3,500	3,500
Commodities	723	1,000	1,000
Capital Outlay	190		500
Total	50,885	59,400	61,247
Building Manager			
Personal Services	32,939	31,875	32,095
Contractual	2,773	4,545	4,601
Commodities	5,213	5,230	5,270
Capital Outlay	570	550	570
Total	41,495	42,200	42,536
Sheriff			
Personal Services	489,628	542,646	558,925
Contractual	87,830	107,900	107,900
Commodities	33,637	48,000	48,000
Capital Outlay	62,368	50,000	50,000
Jail Expense	72,272	77,500	77,500
Total	745,735	826,046	842,325
Unified Courts			
Contractual	111,695	159,178	169,100
Commodities	1,992	5,000	5,000
Capital Outlay	260	5,000	5,000
Total	113,947	169,178	179,100
Total - Page 7b	1,380,836	1,542,190	1,573,411

Sherman County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Courthouse General			
Personal Services	32,805	24,550	24,550
Contractual	292,132	415,000	422,800
Commodities	53,084	5,500	5,500
Capital Outlay	46,918	150,000	200,000
Total	424,939	595,050	652,850
Central Dispatch			
Personal Services	256,798	254,827	262,472
Contractual	12,359	18,780	19,200
Commodities	1,592	4,000	4,000
Capital Outlay	6,081	37,000	7,000
Total	276,830	314,607	292,672
Emergency Management			
Personal Services			
Contractual	22,382	26,600	31,100
Commodities	83	2,000	2,000
Capital Outlay		40,000	15,000
Total	22,465	68,600	48,100
Ambulance			
Personal Services	693,588	738,220	738,211
Contractual	89,215	104,150	129,850
Commodities	69,480	76,250	80,500
Capital Outlay	49,504	54,000	54,500
Total	901,787	972,620	1,003,061
Special Prairie Dog			
Personal Services			
Contractual	60		
Commodities	33	5,000	5,000
Capital Outlay			
Total	93	5,000	5,000
Information Technology			
Personal Services	43,398	43,709	45,020
Contractual	5,279	7,740	7,740
Commodities	335	800	800
Capital Outlay	96,154	91,000	91,000
Total	145,166	143,249	144,560
Non Departmental			
Juvenile Detention	2,090	6,000	12,000
Prisoner Medical	14,061	20,000	30,000
Hail Damage Repairs	57,496	50,000	
EIG Grant Expense	8,168		
Other	62,354		
Total	144,169	76,000	42,000
Operating Transfers			
To Equipment Reserve		50,000	50,000
To Capital Improvement	200,000	200,000	225,000
Total	200,000	250,000	275,000
Total - Page7c	2,115,449	2,425,126	2,463,243

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2018	Estimate for 2019	Year for 2020
Expenditures:			
Appropriations			
Northwest Kansas Planning & Dev	9,689	10,000	10,000
Family Shelter	1,000	1,000	2,000
Economic Development	14,644	25,000	50,000
LEPG	2,270	3,000	3,000
Western Kansas Advocacy	7,500	7,500	7,500
Western Prairie RC&D	500	500	500
KLPG	1,525	1,500	1,500
Other	422		2,250
Total	37,550	48,500	76,750
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
</			

Sherman County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7e	0	0	0

FUND PAGE - GENERAL[illegible]

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

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,679	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
County Redemption	665		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	672	0	0
Resources Available:	5,351	0	0
Expenditures:			
Transfer to General	5,351		
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	5,351	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,450	0	0
SeeTab A	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
	Delinquent Comp Rate: 2.0%		0
	Amount of 2019 Ad Valorem Tax		0

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	225,276	350,699	424,485
Receipts:			
Ad Valorem Tax	1,199,193	1,249,206	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,052	1,000	1,000
Motor Vehicle Tax	71,399	85,000	86,003
Recreational Vehicle Tax	1,458	1,998	1,735
16/20M Vehicle Tax	3,699	5,941	7,069
Commercial Vehicle Tax	4,135	4,800	4,520
Watercraft Tax			0
County Redemption	10,468	5,900	4,000
Special City/County Highway	330,878	340,496	330,000
County Equalization	1,396	3,000	2,500
Reimbursements & Miscellaneous	71,027	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-31,265	-35,381
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,695,705	1,671,076	406,446
Resources Available:	1,920,981	2,021,775	830,931
Expenditures:			
Administration:			
Personal Services	36,216	37,000	40,000
Contractual	25,465	50,000	80,000
Commodities	760		
Capital Outlay			
Maintenance:			
Personal Services	565,905	620,290	725,700
Contractual	125,317	150,000	167,200
Commodities	340,984	436,000	707,000
Capital Outlay	425,635	304,000	305,000
Operating Transfer:			
To Special Machinery	50,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,570,282	1,597,290	2,024,900
Unencumbered Cash Balance Dec 31	350,699	424,485	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,919,600	2,023,900	2,024,900
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,024,900
Tax Required			1,193,969
Delinquent Comp Rate: 2.0%			23,879
Amount of 2019 Ad Valorem Tax			1,217,848

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	46,334	64,952	62,754
Receipts:			
Ad Valorem Tax	87,466	77,429	xxxxxxxxxxxxxxx
Delinquent Tax	154	75	75
Motor Vehicle Tax	5,413	5,000	5,331
Recreational Vehicle Tax	111	146	108
16/20 M Vehicle Tax	408	433	438
Commercial Vehicle Tax	344	393	280
Watercraft Tax			0
County Redemption	452	400	100
Reimbursements & Miscellaneous	3,885	2,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,938	-1,998
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	98,233	83,938	4,334
Resources Available:	144,567	148,890	67,088
Expenditures:			
Personal Services	37,050	43,653	48,000
Contractual	9,566	11,483	15,500
Commodities	12,609	26,000	51,000
Capital Outlay	390	5,000	20,000
Operating Transfer:			
To Noxious Weed Capital Outlay	20,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	79,615	86,136	134,500
Unencumbered Cash Balance Dec 31	64,952	62,754	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	134,500	134,500	134,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		134,500
	Tax Required		67,412
Delinquent Comp Rate: 2.0%			1,348
Amount of 2019 Ad Valorem Tax			68,760

Adopted Budget Health	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	34,248	64,676	23,950
Receipts:			
Ad Valorem Tax	43,222	47,063	xxxxxxxxxxxxxxx
Delinquent Tax	71		
Motor Vehicle Tax	2,558	3,271	3,240
Recreational Vehicle Tax	52	50	65
16/20 M Vehicle Tax	25	214	266
Commercial Vehicle Tax	122	914	170
Watercraft Tax			0
County Redemption	633		
Federal Grants	122,210	85,000	85,000
State Grants	18,546	45,000	64,600
Licenses, Fees & Miscellaneous	123,214	103,300	101,250
Appropriation	80,000	80,000	68,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,178	-1,457
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	390,653	363,634	321,134
Resources Available:	424,901	428,310	345,084
Expenditures:			
Personal Services	243,831	242,205	266,250
Contractual	105,678	111,605	114,690
Commodities	10,657	15,550	12,300
Capital Outlay	59	35,000	1,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	360,225	404,360	394,240
Unencumbered Cash Balance Dec 31	64,676	23,950	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	393,945	404,360	394,240
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		394,240
	Tax Required		49,156
Delinquent Comp Rate: 2.0%			983
Amount of 2019 Ad Valorem Tax			50,139

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Conservation District			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	24,188	26,524	xxxxxxxxxxxxxxx
Delinquent Tax	46	30	30
Motor Vehicle Tax	2,005	1,831	1,826
Recreational Vehicle Tax	41	50	37
16/20 M Vehicle Tax	129	120	150
Commercial Vehicle Tax	122	109	96
Watercraft Tax			0
County Redemption	194	500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-664	-805
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	26,725	28,500	1,334
Resources Available:	26,725	28,500	1,334
Expenditures:			
Appropriation	26,725	28,500	28,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	26,725	28,500	28,500
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	27,000	28,500	28,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,500
		Tax Required	27,166
		Delinquent Comp Rate: 2.0%	543
		Amount of 2019 Ad Valorem Tax	27,709

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Election Board			
Unencumbered Cash Balance Jan 1	29,925	31,568	21,466
Receipts:			
Ad Valorem Tax	65,575	50,128	xxxxxxxxxxxxxxx
Delinquent Tax	119	50	50
Motor Vehicle Tax	4,635	4,500	3,451
Recreational Vehicle Tax	95	75	70
16/20 M Vehicle Tax	317	300	284
Commercial Vehicle Tax	287	250	181
Watercraft Tax			0
County Redemption	424	350	100
Reimbursements & Miscellaneous	115		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,255	-1,994
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	71,567	54,398	2,142
Resources Available:	101,492	85,966	23,608
Expenditures:			
Personal Services	37,189	40,000	41,200
Contractual	9,290	9,500	19,700
Commodities	23,235	10,000	15,000
Capital Outlay	210	5,000	15,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	69,924	64,500	90,900
Unencumbered Cash Balance Dec 31	31,568	21,466	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	79,950	79,700	90,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,900
		Tax Required	67,292
		Delinquent Comp Rate: 2.0%	1,346
		Amount of 2019 Ad Valorem Tax	68,638

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
County Home Maintenance			
Unencumbered Cash Balance Jan 1	45,942	42,731	12,569
Receipts:			
Ad Valorem Tax	31,361	17,473	xxxxxxxxxxxxxxx
Delinquent Tax	66		
Motor Vehicle Tax	3,257	2,374	1,203
Recreational Vehicle Tax	67	52	24
16/20 M Vehicle Tax	268	160	99
Commercial Vehicle Tax	213	141	63
Watercraft Tax			0
County Redemption	127	75	75
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-437	-1,098
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	35,359	19,838	366
Resources Available:	81,301	62,569	12,935
Expenditures:			
Contractual	38,570	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	38,570	50,000	50,000
Unencumbered Cash Balance Dec 31	42,731	12,569	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	50,000	50,000	50,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			50,000
Tax Required			37,065
Delinquent Comp Rate: 2.0%			741
Amount of 2019 Ad Valorem Tax			37,806

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Historical Society			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	9,840	10,172	xxxxxxxxxxxxxxx
Delinquent Tax	19	50	
Motor Vehicle Tax	867	745	700
Recreational Vehicle Tax	18	16	14
16/20 M Vehicle Tax	60	49	58
Commercial Vehicle Tax	54	48	37
Watercraft Tax			0
County Redemption	70	175	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-255	-311
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	10,928	11,000	498
Resources Available:	10,928	11,000	498
Expenditures:			
Appropriation	10,928	11,000	11,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	10,928	11,000	11,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	11,000	11,000	11,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,000
Tax Required			10,502
Delinquent Comp Rate: 2.0%			210
Amount of 2019 Ad Valorem Tax			10,712

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser's Cost	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,825	30,565	22,972
Receipts:			
Ad Valorem Tax	182,199	168,665	xxxxxxxxxxxxxxx
Delinquent Tax	358	200	100
Motor Vehicle Tax	15,010	13,793	11,612
Recreational Vehicle Tax	308	304	234
16/20 M Vehicle Tax	1,338	903	954
Commercial Vehicle Tax	1,006	818	610
Watercraft Tax			0
County Redemption	481	2,200	1,700
Charges for Services	2,888	2,500	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,221	-4,825
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	203,588	185,162	12,885
Resources Available:	207,413	215,727	35,857
Expenditures:			
Personal Services	153,544	157,780	162,515
Contractual	19,415	23,225	22,425
Commodities	3,793	6,750	6,750
Capital Outlay	96	5,000	7,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	176,848	192,755	198,690
Unencumbered Cash Balance Dec 31	30,565	22,972	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	198,455	195,955	198,690
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			198,690
Tax Required			162,833
Delinquent Comp Rate: 2.0%			3,257
Amount of 2019 Ad Valorem Tax			166,090

Adopted Budget Program for the Elderly	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	849	1,056	0
Receipts:			
Ad Valorem Tax	41,569	42,999	xxxxxxxxxxxxxxx
Delinquent Tax	80	50	
Motor Vehicle Tax	3,552	2,109	2,960
Recreational Vehicle Tax	73	69	60
16/20 M Vehicle Tax	236	206	243
Commercial Vehicle Tax	218	187	156
Watercraft Tax			0
County Redemption	279	200	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,076	-1,371
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	46,007	44,744	2,548
Resources Available:	46,856	45,800	2,548
Expenditures:			
Kanorado Senior Center	15,138	15,000	18,000
Goodland Senior Center	30,662	30,800	30,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	45,800	45,800	48,800
Unencumbered Cash Balance Dec 31	1,056	0	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	45,800	45,800	48,800
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			48,800
Tax Required			46,252
Delinquent Comp Rate: 2.0%			925
Amount of 2019 Ad Valorem Tax			47,177

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Free Fair	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	233	0
Receipts:			
Ad Valorem Tax	31,821	32,798	xxxxxxxxxxxxxxxx
Delinquent Tax	61	50	
Motor Vehicle Tax	2,717	2,187	2,258
Recreational Vehicle Tax	56	53	46
16/20 M Vehicle Tax	186	157	186
Commercial Vehicle Tax	168	143	119
Watercraft Tax			0
County Redemption	224	200	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-821	-989
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	35,233	34,767	1,620
Resources Available:	35,233	35,000	1,620
Expenditures:			
Appropriation	35,000	35,000	35,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	35,000	35,000	35,000
Unencumbered Cash Balance Dec 31	233	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	35,000	35,000	35,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,000
Tax Required			33,380
Delinquent Comp Rate: 2.0%			668
Amount of 2019 Ad Valorem Tax			34,048

Adopted Budget Park-Soldier's Memorial	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	35,482	11,555	38
Receipts:			
Ad Valorem Tax	18,487	31,054	xxxxxxxxxxxxxxxx
Delinquent Tax	27	20	
Motor Vehicle Tax	458	1,400	2,138
Recreational Vehicle Tax	9	31	43
16/20 M Vehicle Tax		92	176
Commercial Vehicle Tax	21	83	112
Watercraft Tax			0
County Redemption	171	80	50
Reimbursements & Miscellaneous	1,900	1,500	1,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-777	-1,250
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	21,073	33,483	2,769
Resources Available:	56,555	45,038	2,807
Expenditures:			
Contractual	1,977	20,000	20,000
Commodities	4,770	25,000	25,000
Capital Outlay	38,253		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	45,000	45,000	45,000
Unencumbered Cash Balance Dec 31	11,555	38	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	45,000	45,000	45,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,000
Tax Required			42,193
Delinquent Comp Rate: 2.0%			844
Amount of 2019 Ad Valorem Tax			43,037

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Cemetery	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	66	0
Receipts:			
Ad Valorem Tax	37,983	39,216	xxxxxxxxxxxxxxxx
Delinquent Tax	74	50	
Motor Vehicle Tax	3,221	2,827	2,700
Recreational Vehicle Tax	66	63	54
16/20 M Vehicle Tax	218	188	222
Commercial Vehicle Tax	199	171	142
Watercraft Tax			0
County Redemption	305	400	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-981	-1,187
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	42,066	41,934	1,931
Resources Available:	42,066	42,000	1,931
Expenditures:			
Appropriation	42,000	42,000	42,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	42,000	42,000	42,000
Unencumbered Cash Balance Dec 31	66	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	42,000	42,000	42,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			42,000
Tax Required			40,069
Delinquent Comp Rate: 2.0%			801
Amount of 2019 Ad Valorem Tax			40,870

Adopted Budget Parks-Interlocal Rec	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	358	0
Receipts:			
Ad Valorem Tax	37,706	38,834	xxxxxxxxxxxxxxxx
Delinquent Tax	73	50	
Motor Vehicle Tax	3,170	2,511	2,674
Recreational Vehicle Tax	65	63	54
16/20 M Vehicle Tax	215	187	220
Commercial Vehicle Tax	196	169	141
Watercraft Tax			0
County Redemption	283	150	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-972	-1,168
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	41,708	40,992	1,921
Resources Available:	41,708	41,350	1,921
Expenditures:			
Appropriation	41,350	41,350	41,350
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	41,350	41,350	41,350
Unencumbered Cash Balance Dec 31	358	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	41,350	41,350	41,350
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			41,350
Tax Required			39,429
Delinquent Comp Rate: 2.0%			789
Amount of 2019 Ad Valorem Tax			40,218

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Library			
Unencumbered Cash Balance Jan 1	0	232	0
Receipts:			
Ad Valorem Tax	22,808	23,480	xxxxxxxxxxxxxxxx
Delinquent Tax	44	20	
Motor Vehicle Tax	1,914	1,503	1,616
Recreational Vehicle Tax	39	38	33
16/20 M Vehicle Tax	130	113	133
Commercial Vehicle Tax	119	102	85
Watercraft Tax			0
County Redemption	178	100	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-588	-706
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	25,232	24,768	1,161
Resources Available:	25,232	25,000	1,161
Expenditures:			
Appropriation	25,000	25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	25,000	25,000	25,000
Unencumbered Cash Balance Dec 31	232	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	25,000	25,000	25,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			25,000
Tax Required			23,839
Delinquent Comp Rate: 2.0%			477
Amount of 2019 Ad Valorem Tax			24,316

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
County Hospital Maintenance			
Unencumbered Cash Balance Jan 1	32,571	4,032	0
Receipts:			
Ad Valorem Tax	551,627	597,093	xxxxxxxxxxxxxxxx
Delinquent Tax	1,015	700	
Motor Vehicle Tax	41,074	37,974	41,107
Recreational Vehicle Tax	840	919	829
16/20 M Vehicle Tax	2,595	2,733	3,379
Commercial Vehicle Tax	2,493	2,476	2,160
Watercraft Tax			0
County Redemption	4,167	1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-15,327	-18,159
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	603,811	627,568	30,316
Resources Available:	636,382	631,600	30,316
Expenditures:			
Appropriation	632,350	631,600	643,750
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	632,350	631,600	643,750
Unencumbered Cash Balance Dec 31	4,032	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	632,350	631,600	643,750
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			643,750
Tax Required			613,434
Delinquent Comp Rate: 2.0%			12,269
Amount of 2019 Ad Valorem Tax			625,703

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Employee Benefits			
Unencumbered Cash Balance Jan 1	795,384	572,914	366,614
Receipts:			
Ad Valorem Tax	1,543,776	1,658,165	xxxxxxxxxxxxxxx
Delinquent Tax	2,931	500	100
Motor Vehicle Tax	124,774	116,885	114,158
Recreational Vehicle Tax	2,554	2,572	2,303
16/20 M Vehicle Tax	8,437	7,648	9,383
Commercial Vehicle Tax	7,706	6,930	5,999
Watercraft Tax			0
County Redemption	10,914	7,500	3,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-41,500	-54,143
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,701,092	1,758,700	81,300
Resources Available:	2,496,476	2,331,614	447,914
Expenditures:			
Health Insurance	1,290,397	1,350,000	1,600,000
Retirement	296,949	280,000	300,000
Social Security	245,890	240,000	255,000
Workers Compensation	74,135	75,000	100,000
Unemployment Insurance	10,630	20,000	20,000
Other	5,561		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,923,562	1,965,000	2,275,000
Unencumbered Cash Balance Dec 31	572,914	366,614	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,355,000	2,325,000	2,275,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,275,000
	Tax Required		1,827,086
Delinquent Comp Rate:	2.0%		36,542
Amount of 2019 Ad Valorem Tax			1,863,628

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Tort Liability			
Unencumbered Cash Balance Jan 1	9,634	8,509	7,501
Receipts:			
Ad Valorem Tax	16,830	18,908	xxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	1,233	1,271	1,302
Recreational Vehicle Tax	25	28	26
16/20 M Vehicle Tax	71	83	107
Commercial Vehicle Tax	73	75	68
Watercraft Tax			0
County Redemption	166	100	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-473	-580
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	18,429	19,992	923
Resources Available:	28,063	28,501	8,424
Expenditures:			
Contractual	19,554	21,000	28,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	19,554	21,000	28,000
Unencumbered Cash Balance Dec 31	8,509	7,501	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	28,000	28,000	28,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		28,000
	Tax Required		19,576
Delinquent Comp Rate:	2.0%		392
Amount of 2019 Ad Valorem Tax			19,968

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Auto Administration	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Tag & Title Fees	77,792	81,621	94,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	77,792	81,621	94,000
Resources Available:	77,792	81,621	94,000
Expenditures:			
Personal Services	52,256	56,000	66,544
Contractual	2,618	2,950	3,800
Commodities	364	1,000	1,400
Capital Outlay	109	1,000	1,000
Operating Transfers:			
To General	22,445	20,671	21,256
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	77,792	81,621	94,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	100,000	94,000	94,000

Adopted Budget

Health Care Services	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	617,796	739,368	662,680
Receipts:			
Sales Tax	317,721	305,000	305,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	317,721	305,000	305,000
Resources Available:	935,517	1,044,368	967,680
Expenditures:			
High Plains Mental Health Center	43,000	43,000	43,000
County Health	80,000	80,000	68,000
Development Services NWKS, Inc	30,000	30,000	30,000
EMT Training	1,583	15,000	15,000
Other Appropriation	18,178	75,000	673,037
Senior Care Act	17,248	4,500	4,500
Topside Manor		20,000	20,000
Kanorado Meal Site		6,638	0
Goodland Meal Site		2,550	9,143
Ambulance	1,140	100,000	100,000
Rawlins County Dental Clinic	5,000	5,000	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	196,149	381,688	967,680
Unencumbered Cash Balance Dec 31	739,368	662,680	0
2018/2019/2020 Budget Authority Amount	918,608	867,548	967,680

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health Capital Outlay	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	30,796	30,796	30,796
Receipts:			
Reimbursements & Miscellaneous		0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	30,796	30,796	30,796
Expenditures:			
Capital Outlay		0	30,796
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	30,796
Unencumbered Cash Balance Dec 31	30,796	30,796	0
2018/2019/2020 Budget Authority Amount	30,796	30,796	30,796

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Noxious Weed Capital Outlay	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	32,437	52,437	52,437
Receipts:			
Operating Transfers:			
From Noxious Weed	20,000	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,000	0	0
Resources Available:	52,437	52,437	52,437
Expenditures:			
Capital Outlay		0	52,437
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	52,437
Unencumbered Cash Balance Dec 31	52,437	52,437	0
2018/2019/2020 Budget Authority Amount	17,437	32,437	52,437

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Pros Attorney Training	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	9,180	9,799	9,299
Receipts:			
Fees	3,189	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,189	2,500	2,500
Resources Available:	12,369	12,299	11,799
Expenditures:			
Contractual	2,570	3,000	11,799
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,570	3,000	11,799
Unencumbered Cash Balance Dec 31	9,799	9,299	0
2018/2019/2020 Budget Authority Amount	10,110	11,680	11,799

Adopted Budget

Special Alcohol	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,000	0	0
Receipts:			
Local Alcohol Liquor Tax	11,518	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	11,518	13,000	13,000
Resources Available:	13,518	13,000	13,000
Expenditures:			
Appropriation	13,518	13,000	13,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	13,518	13,000	13,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	16,773	13,000	13,000

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	6,421	1,009	401
Receipts:			
Local Alcohol Liquor Tax	1,165	834	850
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,165	834	850
Resources Available:	7,586	1,843	1,251
Expenditures:			
Appropriation	6,577	1,442	1,251
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,577	1,442	1,251
Unencumbered Cash Balance Dec 31	1,009	401	0
2018/2019/2020 Budget Authority Amount	7,209	1,442	1,251

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Tourism & Convention	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	124,453	200,000	225,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	124,453	200,000	225,000
Resources Available:	124,453	200,000	225,000
Expenditures:			
Appropriation	124,453	200,000	225,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	124,453	200,000	225,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	200,000	200,000	225,000

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sheriff's Commissary	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-689	55	2,055
Receipts:			
Fees	5,497	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,497	30,000	30,000
Resources Available:	4,808	30,055	32,055
Expenditures:			
Contractual	4,653		
Commodities	100	28,000	32,055
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,753	28,000	32,055
Unencumbered Cash Balance Dec 31	55	2,055	0
2018/2019/2020 Budget Authority Amount	30,736	31,311	32,055

Adopted Budget

Waste Disposal	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	151,638	331,126	408,126
Receipts:			
County Redemption	6,548		
Fees	503,994	500,000	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	510,542	500,000	500,000
Resources Available:	662,180	831,126	908,126
Expenditures:			
Personal Services	151,186	148,000	181,000
Contractual	132,300	150,000	229,900
Commodities	42,502	75,000	65,500
Capital Outlay	5,066	50,000	431,726
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	331,054	423,000	908,126
Unencumbered Cash Balance Dec 31	331,126	408,126	0
2018/2019/2020 Budget Authority Amount	577,951	732,438	908,126

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget E-911	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	21,690	2,389	0
Receipts:			
None			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	21,690	2,389	0
Expenditures:			
Contractual	19,301	2,389	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	19,301	2,389	0
Unencumbered Cash Balance Dec 31	2,389	0	0
2018/2019/2020 Budget Authority Amount	19,301	2,389	0

Adopted Budget

Sales Tax for Road Project	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,078,290	3,076,217	3,061,099
Receipts:			
Sales Tax	1,269,741	1,253,500	1,250,000
Interest on Idle Funds	26,848		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,296,589	1,253,500	1,250,000
Resources Available:	4,374,879	4,329,717	4,311,099
Expenditures:			
Contractual	35,040	350,000	2,479,413
Capital Outlay	348,554		
Principal	815,000	835,000	850,000
Interest	100,068	83,618	66,868
Cash Basis Reserve			914,818
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,298,662	1,268,618	4,311,099
Unencumbered Cash Balance Dec 31	3,076,217	3,061,099	0
2018/2019/2020 Budget Authority Amount	4,249,293	4,320,222	4,311,099

CPA Summary

Sherman County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget (2012) 911 Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	236,667	233,118	175,118
Receipts:			
Telephone Tax	50,130	50,000	50,000
Interest on Idle Funds	2,139		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	52,269	50,000	50,000
Resources Available:	288,936	283,118	225,118
Expenditures:			
Contractual	50,344	100,000	200,118
Commodities	356	8,000	
Capital Outlay	5,118		25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	55,818	108,000	225,118
Unencumbered Cash Balance Dec 31	233,118	175,118	0
2018/2019/2020 Budget Authority Amount	268,422	271,667	225,118

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

Sherman County

NON-BUDGETED FUNDS (A)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Post Closure-Landfill		Clerk Tech		Treasurer Tech		Landfill Excavation		Register of Deeds Technolog		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	225,000	Cash Balance Jan 1	6,126	Cash Balance Jan 1	6,126	Cash Balance Jan 1	18,076	Cash Balance Jan 1	43,981	299,309
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Fees	1,759	Fees	1,759	None		Fees	7,038	
								Int on Idle Funds	436	
Total Receipts	0	Total Receipts	1,759	Total Receipts	1,759	Total Receipts	0	Total Receipts	7,474	10,992
Resources Available:	225,000	Resources Available:	7,885	Resources Available:	7,885	Resources Available:	18,076	Resources Available:	51,455	310,301
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Capital Outlay	1,642	None		Contractual	480	
								Commodities	8	
								Capital Outlay	1,218	
								Tech Fee Exp	2	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,642	Total Expenditures	0	Total Expenditures	1,708	3,350
Cash Balance Dec 31	225,000	Cash Balance Dec 31	7,885	Cash Balance Dec 31	6,243	Cash Balance Dec 31	18,076	Cash Balance Dec 31	49,747	306,951 **
									306,951 **	

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (B)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		Equipment Reserve		Special Machinery		Sheriff Drug Seizure		Smokey Gardens		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	492,550	Cash Balance Jan 1	93,935	Cash Balance Jan 1	409,537	Cash Balance Jan 1	11,481	Cash Balance Jan 1	6,968	1,014,471
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from General	200,000	None		Trf from Road & Bridge	50,000	None		Donations	2,566	
Total Receipts	200,000	Total Receipts	0	Total Receipts	50,000	Total Receipts	0	Total Receipts	2,566	252,566
Resources Available:	692,550	Resources Available:	93,935	Resources Available:	459,537	Resources Available:	11,481	Resources Available:	9,534	1,267,037
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Capital Outlay	202,288	Capital Outlay	1,867	None		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	202,288	Total Expenditures	1,867	Total Expenditures	0	204,155
Cash Balance Dec 31	692,550	Cash Balance Dec 31	93,935	Cash Balance Dec 31	257,249	Cash Balance Dec 31	9,614	Cash Balance Dec 31	9,534	1,062,882 **
									1,062,882 **	

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (C)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Micro Loans		Sheriff Reward		Grants		Fundraiser Donations Fire		Fundraiser Donations EMS		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	55,676	Cash Balance Jan 1	144	Cash Balance Jan 1	948	Cash Balance Jan 1	3,840	Cash Balance Jan 1	2,412	63,020
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Int on Idle Funds	517	None		None		Donations	571	Donations	2,211	
Total Receipts	517	Total Receipts	0	Total Receipts	0	Total Receipts	571	Total Receipts	2,211	3,299
Resources Available:	56,193	Resources Available:	144	Resources Available:	948	Resources Available:	4,411	Resources Available:	4,623	66,319
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Capital Outlay	948	None		Capital Outlay	3,284	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	948	Total Expenditures	0	Total Expenditures	3,284	4,232
Cash Balance Dec 31	56,193	Cash Balance Dec 31	144	Cash Balance Dec 31	0	Cash Balance Dec 31	4,411	Cash Balance Dec 31	1,339	62,087 **
									62,087 **	

**Note: These two block figures should agree.

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of

Sherman County

will meet on September 10, 2019 at 8:00 AM at 813 Broadway, Goodland, KS - Commissioner's Room 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 813 Broadway, Goodland, KS - County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	3,533,835	19.032	4,015,816	20.177	4,113,404	2,051,495	19.674
Debt Service	5,351						
Road & Bridge	1,570,282	13.039	1,597,290	12.557	2,024,900	1,217,848	11.679
Noxious Weed	79,615	0.951	86,136	0.778	134,500	68,760	0.659
Health	360,225	0.470	404,360	0.473	394,240	50,139	0.481
Conservation District	26,725	0.263	28,500	0.267	28,500	27,709	0.266
Election Board	69,924	0.713	64,500	0.504	90,900	68,638	0.658
County Home Maintenance	38,570	0.341	50,000	0.176	50,000	37,806	0.363
Historical Society	10,928	0.107	11,000	0.102	11,000	10,712	0.103
Appraiser's Cost	176,848	1.981	192,755	1.695	198,690	166,090	1.593
Program for the Elderly	45,800	0.452	45,800	0.432	48,800	47,177	0.452
Free Fair	35,000	0.346	35,000	0.330	35,000	34,048	0.327
Park-Soldier's Memorial	45,000	0.201	45,000	0.312	45,000	43,037	0.413
Cemetery	42,000	0.413	42,000	0.394	42,000	40,870	0.392
Parks-Interlocal Rec	41,350	0.410	41,350	0.390	41,350	40,218	0.386
Library	25,000	0.248	25,000	0.236	25,000	24,316	0.233
County Hospital Maintenance	632,350	5.998	631,600	6.000	643,750	625,703	6.000
Employee Benefits	1,923,562	16.786	1,965,000	16.668	2,275,000	1,863,628	17.872
Tort Liability	19,554	0.183	21,000	0.190	28,000	19,968	0.191
Auto Administration	77,792		81,621		94,000		
Health Care Services	196,149		381,688		967,680		
Health Capital Outlay					30,796		
Noxious Weed Capital Outlay					52,437		
Pros Attorney Training	2,570		3,000		11,799		
Special Alcohol	13,518		13,000		13,000		
Special Parks & Recreation	6,577		1,442		1,251		
Tourism & Convention	124,453		200,000		225,000		
Sheriff's Commissary	4,753		28,000		32,055		
Waste Disposal	331,054		423,000		908,126		
E-911	19,301		2,389				
Sales Tax for Road Projects	1,298,662		1,268,618		4,311,099		
(2012) 911 Fund	55,818		108,000		225,118		
Non-Budgeted Funds-A	3,350						
Non-Budgeted Funds-B	204,155						
Non-Budgeted Funds-C	4,232						
Totals	11,024,303	61.934	11,812,865	61.681	17,102,395	6,438,163	61.742
Less: Transfers	297,796		270,671		296,256		
Net Expenditure	10,726,507		11,542,194		16,806,139		
Total Tax Levied	6,000,976		6,261,645		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	96,894,671		101,512,023		104,275,753		

Outstanding Indebtedness,

	2017	2018	2019
January 1,	5,955,000	5,155,000	4,340,000
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	181,660	136,245	90,830
Lease Pur. Princ.	6,136,660	5,291,245	4,430,830
Total			

*Tax rates are expressed in mills

Ashley N. Mannis
Clerk

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020					
Other County Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	July 1, 2019 Estimated Valuation	Est. Tax Rate*
Sherman County Rural Fire District #1:								
General	223,585	3.723	282,000	3.593	489,200	256,436	71,044,210	3.610
Special	1,757		1,000		1,405			
Equipment Reserve	0		50,000		209,500			
Totals	225,342	3.723	333,000	3.593	700,105	256,436		3.610

Clerk