Sheridan County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

State of Kansas 2026
County

Non-Budgeted Funds-A

(1) Fund Name: CBDF Micro-Loan		(2) Fund Name: Special Technology		(3) Fund Name: Sexual Offender Registry		(4) Fund Name: Spec Hwy Improvement		(5) Fund Name: Special Machinery		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	25,981	Cash Balance Jan 1	19,381	Cash Balance Jan 1	6,126	Cash Balance Jan 1	379,463	Cash Balance Jan 1	202,810	633,761
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	5	Fees	6,058	Fees	1,320	Transfer from R&B	125,000	Transfer from R&B	200,000	
Loan Payments	2,428					State Aid	0	Reimbursements	6,587	
						Reimbursements	673			
Total Receipts	2,433	Total Receipts	6,058	Total Receipts	1,320	Total Receipts	125,673	Total Receipts	206,587	342,071
Resources Available:	28,414	Resources Available:	25,439	Resources Available:	7,446	Resources Available:	505,136	Resources Available:	409,397	975,832
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Comm/Con/Cap	28,414	Comm/Con/Cap	10,169	Comm/Con/Cap	382	Comm/Con/Cap	63,350	Capital Outlay	318,000	
Total Expenditures	28,414	Total Expenditures	10,169	Total Expenditures	382	Total Expenditures	63,350	Total Expenditures	318,000	420,315
Cash Balance Dec 31	0	Cash Balance Dec 31	15,270	Cash Balance Dec 31	7,064	Cash Balance Dec 31	441,786	Cash Balance Dec 31	91,397	**555,517** **
										555,517 **

**Note: These two block figures should agree.

CPA Summary

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Conceal Carry		(2) Fund Name: Special Motor Vehicle		(3) Fund Name: Sheriff VIN		(4) Fund Name: Pro Attorney Training		(5) Fund Name: Public Transportation		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2,323	Cash Balance Jan 1	0	Cash Balance Jan 1	3,766	Cash Balance Jan 1	4,437	Cash Balance Jan 1	44,208	54,734
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	365	Motor Vehicle Fees	34,367	Fees	4,103	Fees	292	Reimb - Council on Ag	22,764	
		Lien Fees	700					Misc	14,367	
		State of Kansas	1,096							
Total Receipts	365	Total Receipts	36,163	Total Receipts	4,103	Total Receipts	292	Total Receipts	37,131	78,054
Resources Available:	2,688	Resources Available:	36,163	Resources Available:	7,869	Resources Available:	4,729	Resources Available:	81,339	132,788
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	0	Comm/Con/Cap	2,366	Comm/Con/Cap	3,852	Comm/Con/Cap	0	Comm/Con/Cap	9,374	
		Personal Services	17,057					Personal Services	22,705	
		Trans to General	16,740							
Total Expenditures	0	Total Expenditures	36,163	Total Expenditures	3,852	Total Expenditures	0	Total Expenditures	32,079	72,094
Cash Balance Dec 31	2,688	Cash Balance Dec 31	0	Cash Balance Dec 31	4,017	Cash Balance Dec 31	4,729	Cash Balance Dec 31	49,260	**60,694** **
										60,694 **

**Note: These two block figures should agree.

CPA Summary

Sherida.. County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

State of Kansas 2026
County

Non-Budgeted Funds-C

(1) Fund Name: Clerk Technology		(2) Fund Name: Treasurer Technolgy		(3) Fund Name: Landfill Cap Improvement		(4) Fund Name: Courthouse Cap Outlay		(5) Fund Name: Forfeiture Law Enforcement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,336	Cash Balance Jan 1	8,288	Cash Balance Jan 1	200,000	Cash Balance Jan 1	503,596	Cash Balance Jan 1	20,897	738,117
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,514	Fees	1,514	Trans from R&B	25,000			Fees	10,054	
Total Receipts	1,514	Total Receipts	1,514	Total Receipts	25,000	Total Receipts	0	Total Receipts	10,054	38,082
Resources Available:	6,850	Resources Available:	9,802	Resources Available:	225,000	Resources Available:	503,596	Resources Available:	30,951	776,199
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Comm/Con/Cap	1,194	Comm/Con/Cap	3,816			Comm/Con/Cap	4,739	Comm/Con/Cap	4,943	
Total Expenditures	1,194	Total Expenditures	3,816	Total Expenditures	0	Total Expenditures	4,739	Total Expenditures	4,943	14,692
Cash Balance Dec 31	5,656	Cash Balance Dec 31	5,986	Cash Balance Dec 31	225,000	Cash Balance Dec 31	498,857	Cash Balance Dec 31	26,008	**761,507** **
										761,507 **

**Note: These two block figures should agree.

CPA Summary

Sheridan County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

State of Kansas 2026

County

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Domestic Violence		ARPA Fund		Fight Addiction Resolution		WKS Economic Innovatic		Patterson Grant Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	100	Cash Balance Jan 1	82,302	Cash Balance Jan 1	4,465	Cash Balance Jan 1	0	Cash Balance Jan 1	0	86,867
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Fees	4,751	Program Income	30,000	Grant Income	148,251	
Total Receipts	0	Total Receipts	0	Total Receipts	4,751	Total Receipts	30,000	Total Receipts	148,251	183,002
Resources Available:	100	Resources Available:	82,302	Resources Available:	9,216	Resources Available:	30,000	Resources Available:	148,251	269,869
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Comm/Con/Cap	82,302	Comm/Con/Cap	79			Grant Expenses	107,097	
Total Expenditures	0	Total Expenditures	82,302	Total Expenditures	79	Total Expenditures	0	Total Expenditures	107,097	189,478
Cash Balance Dec 31	100	Cash Balance Dec 31	0	Cash Balance Dec 31	9,137	Cash Balance Dec 31	30,000	Cash Balance Dec 31	41,154	**80,391** **
										80,391 **

**Note: These two block figures should agree.

CPA Summary

Sheridan County

State of Kansas
2026
County

NOTICE OF BUDGET HEARING

The governing body of

Sheridan County

will meet on August 19, 2025 at 9:15 AM at Sheridan County Courthouse 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 Sheridan County Courthouse - Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,233,366	30.214	3,381,809	27.620	6,988,290	2,006,403	27.044
Road & Bridge	2,472,175	25.935	2,625,000	29.131	3,934,244	2,073,014	27.942
Noxious Weed	160,729	1.700	165,000	1.624	375,105	122,801	1.655
Hospital Maintenance	1,384,820	10.000	1,504,524	10.000	1,552,217	741,889	10.000
Public Health	77,852	0.500	36,994	0.500	131,374	37,074	0.500
Mental Health	18,689	0.236	17,998	0.236	18,000	17,163	0.231
Library Service Contract	20,000	0.263	20,000	0.262	20,000	18,100	0.244
Intellectually Disabled	49,095	0.632	47,945	0.630	48,000	45,822	0.618
Council on Aging	57,169	0.750	57,241	0.750	58,985	55,648	0.750
Pool Lease Purchase	110,373	1.394	110,373	1.508	157,301	96,846	1.305
Noxious Weed Cap Out					46,623		
Special Alcohol					42,042		
911 Wireless	67,074		65,000		212,697		
Parks & Recreation					6,482		
Special Ambulance					485,587		
Solid Waste	109,909		115,000		239,736		
Hos Rev Bond Ser B1	15,028		15,028				
Hos Rev Bond Ser B2	57,503		57,500				
Hos Rev Bond Ser B3	11,714		11,714		11,714		
Hos Rev Bond Ser B4	11,600		11,600		11,600		
Hos Rev Bond Ser B5	13,600		13,600				
Hos Rev Bond Ser B6	102,218		102,218		102,218		
Non-Budgeted Funds-A	420,315						
Non-Budgeted Funds-B	72,094						
Non-Budgeted Funds-C	14,692						
Non-Budgeted Funds-D	189,478						
Totals	8,669,493	71.624	8,358,544	72.261	14,442,215	5,214,760	70.289
						Revenue Neutral Rate **	*70.289*
Less: Transfers	416,740		487,000		537,000		
Net Expenditure	8,252,753		7,871,544		13,905,215		
Total Tax Levied	5,244,820		5,244,220		xxxxxxxxxxxxxxxxx		
Assessed Valuation	73,219,061		72,164,826		74,189,323		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	2,621,235	2,457,957	2,293,539
Other	0	0	0
Lease Pur. Princ.	933,373	860,335	784,376
Total	3,554,608	3,318,292	3,077,915

*Tax rates are expressed in mills

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

Heather Bracht
County Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,008,955	27.079	63,724
			0
Road & Bridge	2,073,014	27.942	65,756
Noxious Weed	122,801	1.655	3,895
Hospital Maintenance	741,889	10.000	23,533
Public Health	37,074	0.500	1,176
Mental Health	16,630	0.224	528
Library Service Contract	17,539	0.236	556
Intellectually Disabled	44,400	0.598	1,408
Council on Aging	55,648	0.750	1,765
Pool Lease Purchase	96,846	1.305	3,072
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	5,214,796	70.290	165,413

2025 July 1 Valuation: 74,189,323

Valuation Factor: 74,189.323

Neighborhood Revitalization Subj to Rebate: 2,353,275

Neighborhood Revitalization factor: 2,353.275

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

The Sheridan Sentinel
PROOF OF PUBLICATION

STATE OF KANSAS, SHERIDAN COUNTY, SS:

RACHEL FARBER, being first duly sworn, says she is the Authorized Agent of THE SHERIDAN SENTINEL, which is a weekly newspaper, printed and of general circulation in said County of Sheridan, State of Kansas; and that the attachment hereto contains a true and correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication being on the 24th day of July, 2025

Publication Fee $ 69-

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me

this 24th day of July, 2025

Viktorija Briggs
(Signature)

NOTARY PUBLIC - State of Kansas
VIKTORIJA BRIGGS
My Appt. Expires August 22, 2028

(Published in The Sheridan Sentinel July 24, 2025)

Sheridan County — State of Kansas — County 2026

NOTICE OF BUDGET HEARING

The governing body of
Sheridan County
will meet on August 19, 2025 at 9:15 AM at Sheridan County Courthouse 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 Sheridan County Courthouse - Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,233,366	30.214	3,381,809	27.620	6,988,290	2,006,403	27.044
Road & Bridge	2,472,175	25.935	2,625,000	29.131	3,934,244	2,073,014	27.942
Noxious Weed	160,729	1.700	165,000	1.624	375,105	122,801	1.655
Hospital Maintenance	1,384,820	10.000	1,504,524	10.000	1,552,217	741,889	10.000
Public Health	77,852	0.500	36,994	0.500	131,374	37,074	0.500
Mental Health	18,689	0.236	17,998	0.236	18,000	17,163	0.231
Library Service Contract	20,000	0.263	20,000	0.262	20,000	18,100	0.244
Intellectually Disabled	49,095	0.632	47,945	0.630	48,000	45,822	0.618
Council on Aging	57,169	0.750	57,241	0.750	58,985	55,648	0.750
Pool Lease Purchase	110,373	1.394	110,373	1.508	157,301	96,846	1.305
Noxious Weed Cap Out					46,623		
Special Alcohol					42,042		
911 Wireless	67,074		65,000		212,697		
Parks & Recreation					6,482		
Special Ambulance					485,587		
Solid Waste	109,909		115,000		239,736		
Hos Rev Bond Ser B1	15,028		15,028				
Hos Rev Bond Ser B2	57,503		57,500				
Hos Rev Bond Ser B3	11,714		11,714		11,714		
Hos Rev Bond Ser B4	11,600		11,600		11,600		
Hos Rev Bond Ser B5	13,600		13,600				
Hos Rev Bond Ser B6	102,218		102,218		102,218		
Non-Budgeted Funds-A	420,315						
Non-Budgeted Funds-B	72,094						
Non-Budgeted Funds-C	14,692						
Non-Budgeted Funds-D	189,478						
Totals	8,669,493	71.624	8,358,544	72.261	14,442,215	5,214,760	70.289
						Revenue Neutral Rate **	*70.289*
Less: Transfers	416,740		487,000		537,000		
Net Expenditure	8,252,753		7,871,544		13,905,215		
Total Tax Levied	5,244,820		5,244,220		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,219,061		72,164,826		74,189,323		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	2,621,235	2,457,957	2,293,539
Other	0	0	0
Lease Pur. Princ.	933,373	860,335	784,376
Total	3,554,608	3,318,292	3,077,915

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

Heather Bracht
County Clerk

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	209,326	225,815	217,275
Receipts:			
Ad Valorem Tax	120,682	117,860	xxxxxxxxxxxxxxx
Delinquent Tax	329	250	250
Motor Vehicle Tax	6,152	6,291	7,485
Recreational Vehicle Tax	167	217	201
16/20 M Vehicle Tax	128	946	1,231
Commercial Vehicle Tax	877	896	973
Watercraft Tax	57	0	0
Reimbursments	48,826	30,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	-3,895
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**177,218**	**156,460**	**36,245**
Resources Available:	**386,544**	**382,275**	**253,520**
Expenditures:			
Commodities/Contractual/Capital	102,939	105,000	110,000
Personal Services	57,790	60,000	99,000
Transfer to Noxious Weed Capital Outlay	0	0	0
Cash Reserve (2026 column)	0	0	166,105
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**160,729**	**165,000**	**375,105**
Unencumbered Cash Balance Dec 31	225,815	217,275	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	368,115	383,056	375,105
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	375,105
		Tax Required	121,585
	Delinquent Comp Rate:	1.0%	1,216
		Amount of 2025 Ad Valorem Tax	122,801

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	25,311
Receipts			
Ad Valorem Tax	709,869	725,721	xxxxxxxxxxxxxxx
Delinquent Tax	3,280	5,000	5,000
Motor Vehicle Tax	49,645	37,003	46,088
Recreational Vehicle Tax	1,390	1,274	1,239
16/20 M Vehicle Tax	7,383	5,564	7,578
Commercial Vehicle Tax	6,169	5,271	5,990
Watercraft Tax	400	2	0
Local Sales & Use Tax	606,684	750,000	750,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	-23,533
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,384,820**	**1,529,835**	**792,362**
Resources Available:	**1,384,820**	**1,529,835**	**817,673**
Expenditures:			
Apportionment	1,384,820	1,504,524	1,552,217
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,384,820**	**1,504,524**	**1,552,217**
Unencumbered Cash Balance Dec 31	0	25,311	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,461,064	1,504,524	1,552,217
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,552,217
		Tax Required	734,544
	Delinquent Comp Rate:	1.0%	7,345
		Amount of 2025 Ad Valorem Tax	741,889

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	90,463	90,555	92,549
Receipts:			
Ad Valorem Tax	36,245	36,283	xxxxxxxxxxxxxxxx
Delinquent Tax	164	250	250
Motor Vehicle Tax	2,482	1,850	2,304
Recreational Vehicle Tax	70	64	62
16/20 M Vehicle Tax	369	278	379
Commercial Vehicle Tax	308	263	299
Watercraft Tax	20	0	0
Service/Fees	120	0	0
Grants	38,166	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	-1,176
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**77,944**	**38,988**	**2,118**
Resources Available:	**168,407**	**129,543**	**94,667**
Expenditures:			
Apportionments	39,658	36,994	40,374
Commodities/Contractual/Capital	38,194		
Cash Reserve (2026 column)	0	0	91,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**77,852**	**36,994**	**131,374**
Unencumbered Cash Balance Dec 31	90,555	92,549	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	134,785	127,994	131,374
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	131,374
		Tax Required	36,707
	Delinquent Comp Rate.	1.0%	367
		Amount of 2025 Ad Valorem Tax	37,074

Adopted Budget

Mental Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	17,108	17,103	xxxxxxxxxxxxxxxx
Delinquent Tax	76	150	100
Motor Vehicle Tax	1,147	875	1,086
Recreational Vehicle Tax	32	30	29
16/20 M Vehicle Tax	175	132	179
Commercial Vehicle Tax	142	125	141
Watercraft Tax	9	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-417	-528
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**18,689**	**17,998**	**1,007**
Resources Available:	**18,689**	**17,998**	**1,007**
Expenditures:			
Apportionment	18,689	17,998	18,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**18,689**	**17,998**	**18,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	18,000	18,000	18,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	18,000
		Tax Required	16,993
	Delinquent Comp Rate:	1.0%	170
		Amount of 2025 Ad Valorem Tax	17,163

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Service Contract**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	429	889
Receipts:			
Ad Valorem Tax	18,670	19,019	xxxxxxxxxxxxxxxx
Delinquent Tax	84	150	150
Motor Vehicle Tax	1,276	973	1,208
Recreational Vehicle Tax	36	33	32
16/20 M Vehicle Tax	195	146	199
Commercial Vehicle Tax	158	139	157
Watercraft Tax	10	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-556
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**20,429**	**20,460**	**1,190**
Resources Available:	**20,429**	**20,889**	**2,079**
Expenditures:			
Apportionment	20,000	20,000	20,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**20,000**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	429	889	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	20,000	20,000	20,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	17,921
	Delinquent Comp Rate:	1.0%	179
		Amount of 2025 Ad Valorem Tax	18,100

Adopted Budget **Intellectually Disabled**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	44,864	45,754	xxxxxxxxxxxxxxxx
Delinquent Tax	203	200	200
Motor Vehicle Tax	3,070	2,340	2,906
Recreational Vehicle Tax	86	81	78
16/20 M Vehicle Tax	467	352	478
Commercial Vehicle Tax	380	333	378
Watercraft Tax	25	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	-1,115	-1,408
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**49,095**	**47,945**	**2,632**
Resources Available:	**49,095**	**47,945**	**2,632**
Expenditures:			
Apportionment	49,095	47,945	48,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**49,095**	**47,945**	**48,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	48,000	48,000	48,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	48,000
		Tax Required	45,368
	Delinquent Comp Rate:	1.0%	454
		Amount of 2025 Ad Valorem Tax	45,822

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Council on Aging**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,191	887
Receipts:			
Ad Valorem Tax	53,240	54,415	xxxxxxxxxxxxxxxx
Delinquent Tax	246	200	200
Motor Vehicle Tax	3,723	2,773	3,456
Recreational Vehicle Tax	104	96	93
16/20 M Vehicle Tax	554	417	568
Commercial Vehicle Tax	463	395	449
Watercraft Tax	30	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate		-1,359	-1,765
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**58,360**	**56,937**	**3,001**
Resources Available:	**58,360**	**58,128**	**3,888**
Expenditures:			
Apportionment	57,169	57,241	58,985
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,169**	**57,241**	**58,985**
Unencumbered Cash Balance Dec 31	1,191	887	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	57,169	57,241	58,985
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,985
		Tax Required	55,097
	Delinquent Comp Rate:	1.0%	551
		Amount of 2025 Ad Valorem Tax	55,648

Adopted Budget **Pool Lease Purchase**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,261	48,512	54,854
Receipts:			
Ad Valorem Tax	98,956	109,419	xxxxxxxxxxxxxxxx
Delinquent Tax	464	450	450
Motor Vehicle Tax	7,025	5,157	6,949
Recreational Vehicle Tax	197	178	187
16/20 M Vehicle Tax	1,054	776	1,143
Commercial Vehicle Tax	872	735	903
Watercraft Tax	56	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-3,072
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**108,624**	**116,715**	**6,560**
Resources Available:	**158,885**	**165,227**	**61,414**
Expenditures:			
Lease Payment	110,373	110,373	110,373
Cash Reserve (2026 column)	0	0	46,928
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**110,373**	**110,373**	**157,301**
Unencumbered Cash Balance Dec 31	48,512	54,854	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	159,328	160,373	157,301
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	157,301
		Tax Required	95,887
	Delinquent Comp Rate:	1.0%	959
		Amount of 2025 Ad Valorem Tax	96,846

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Cap Out**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	46,623	46,623	46,623
Receipts:			
Transfers from Noxious Weed	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**46,623**	**46,623**	**46,623**
Expenditures:			
Capital Outlay	0	0	46,623
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**46,623**
Unencumbered Cash Balance Dec 31	46,623	46,623	0
2024/2025/2026 Budget Authority Amount	46,623	46,623	46,623

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,018	25,073	33,542
Receipts:			
Liquor Tax	8,055	8,469	8,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,055**	**8,469**	**8,500**
Resources Available:	**25,073**	**33,542**	**42,042**
Expenditures:			
Alcohol Program	0	0	42,042
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**42,042**
Unencumbered Cash Balance Dec 31	25,073	33,542	0
2024/2025/2026 Budget Authority Amount	24,536	32,507	42,042

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Wireless**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	158,475	157,617	152,657
Receipts:			
E911 Recipts	66,188	60,000	60,000
Interest on Idle Funds	28	40	40
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**66,216**	**60,040**	**60,040**
Resources Available:	**224,691**	**217,657**	**212,697**
Expenditures:			
Commodities/Contractual/Capital	67,074	65,000	212,697
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**67,074**	**65,000**	**212,697**
Unencumbered Cash Balance Dec 31	157,617	152,657	0
2024/2025/2026 Budget Authority Amoun	320,482	196,555	212,697

Adopted Budget

Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,846	4,482	5,482
Receipts:			
Liquor Tax	636	1,000	1,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**636**	**1,000**	**1,000**
Resources Available:	**4,482**	**5,482**	**6,482**
Expenditures:			
Library	0	0	0
Parks & Recreation	0	0	6,482
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**6,482**
Unencumbered Cash Balance Dec 31	4,482	5,482	0
2024/2025/2026 Budget Authority Amoun	2,843	8,646	6,482

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	335,587	385,587	435,587
Receipts:			
Transfers from General	50,000	50,000	50,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**50,000**	**50,000**	**50,000**
Resources Available:	**385,587**	**435,587**	**485,587**
Expenditures:			
Capital Outlay	0	0	485,587
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**485,587**
Unencumbered Cash Balance Dec 31	385,587	435,587	0
2024/2025/2026 Budget Authority Amount	285,587	435,587	485,587

Adopted Budget

Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	140,272	160,736	142,736
Receipts:			
City of Hoxie	39,140	40,000	40,000
City of Selden	5,375	5,000	5,000
Public Usage	51,406	52,000	52,000
ROW Purchase	34,390	0	0
Miscellaneous	62	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**130,373**	**97,000**	**97,000**
Resources Available:	**270,645**	**257,736**	**239,736**
Expenditures:			
Commodities/Contractual/Capital	59,137	60,000	80,000
Personal Services	50,772	55,000	49,000
Cash Reserve (2026 column)	0	0	110,736
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**109,909**	**115,000**	**239,736**
Unencumbered Cash Balance Dec 31	160,736	142,736	0
2024/2025/2026 Budget Authority Amount	269,035	210,272	239,736

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Hos Rev Bond Ser B1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	15,028	15,028	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,028**	**15,028**	**0**
Resources Available:	**15,028**	**15,028**	**0**
Expenditures:			
Bond Principal Payment	15,028	15,028	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,028**	**15,028**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	15,028	15,028	0

Adopted Budget

Hos Rev Bond Ser B2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	57,503	57,500	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,503**	**57,500**	**0**
Resources Available:	**57,503**	**57,500**	**0**
Expenditures:			
Bond Principal Payment	57,503	57,500	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,503**	**57,500**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	57,500	57,500	0

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Hos Rev Bond Ser B3**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	11,714	11,714	11,714
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,714**	**11,714**	**11,714**
Resources Available:	**11,714**	**11,714**	**11,714**
Expenditures:			
Bond Payment	11,714	11,714	11,714
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,714**	**11,714**	**11,714**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	11,714	11,714	11,714

Adopted Budget

Hos Rev Bond Ser B4	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	11,600	11,600	11,600
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,600**	**11,600**	**11,600**
Resources Available:	**11,600**	**11,600**	**11,600**
Expenditures:			
Bond Principal Payment	11,600	11,600	11,600
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,600**	**11,600**	**11,600**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	1,160	11,600	11,600

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Hos Rev Bond Ser B5**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	13,600	13,600	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,600**	**13,600**	**0**
Resources Available:	**13,600**	**13,600**	**0**
Expenditures:			
Bond Principal Payment	13,600	13,600	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,600**	**13,600**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	13,600	13,600	0

Adopted Budget

Hos Rev Bond Ser B6	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Hospital Bond Payment	102,218	102,218	102,218
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**102,218**	**102,218**	**102,218**
Resources Available:	**102,218**	**102,218**	**102,218**
Expenditures:			
Bond Principal Payment	102,218	102,218	102,218
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**102,218**	**102,218**	**102,218**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	102,218	102,218	102,218

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,548,463	3,983,672	3,798,222
Receipts:			
Ad Valorem Tax	2,144,800	2,004,468	xxxxxxxxxxxxxxxx
Delinquent Tax	9,785	10,000	10,000
Motor Vehicle Tax	149,909	111,797	127,295
Recreational Vehicle Tax	4,202	3,848	3,424
16/20M Vehicle Tax	23,241	16,812	20,930
Commercial Vehicle Tax	18,493	15,924	16,545
Watercraft Tax	1,197	8	0
Gross Earnings (Intangible) Tax	0	0	0
Alcohol/Drug Assesment Fee	14	10	10
Ambulance Fees	107,168	125,000	125,000
Antique Registration Fees	3,025	3,000	3,000
Booking Fees	383	500	500
County Attorney Insufficient Fees	50	50	50
County Officials Fees	49,465	40,000	40,000
Dispatch Services	0	10,000	10,000
Diversion Fund Fees	6,884	5,750	5,750
Filing Fees	1,310	50	50
Game License Fees	39	50	50
Interest on Delinquent/Current Taxes	21,802	24,000	24,000
Local Alcoholic Liquor	511	700	700
Local Sales Tax	397,496	400,000	400,000
Moving Fees	10	50	50
National Info Consortium	0	0	0
NR Administrative Fees	10,408	10,000	10,000
Reimbursements	179,962	7,000	7,000
Royalties & Rent	2,315	2,800	2,800
Severance Tax	16,146	13,000	13,000
Sheriff - state aid	0	500	500
Tax Foreclosure Sale	32	2,100	2,100
Transfer from Special Motor Vehicle	16,740	12,000	12,000
State Aid	19,480	25,000	25,000
Sale of Assets	13,597	0	0
Grants	1,000	0	0
Interest on Idle Funds	456,165	400,000	400,000
Neighborhood Revitalization Rebate	0	-55,558	-63,724
Miscellaneous	12,946	7,500	7,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,668,575**	**3,196,359**	**1,203,530**
Resources Available:	**7,217,038**	**7,180,031**	**5,001,752**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	7,217,038	7,180,031	5,001,752
Expenditures:			
General Administration	352,259	342,000	350,000
Apportionments	188,114	187,787	188,595
Sheridan County Extension	0	0	120,000
Ambulance	370,106	377,500	469,100
Information Technology	17,594	25,000	25,000
Appraisal	162,975	174,722	172,065
County Attorney	71,674	76,400	82,280
County Clerk	120,473	126,500	127,350
County Commissioners	58,038	59,600	58,100
County Register of Deeds	71,577	79,500	84,700
County Sheriff	340,719	394,000	398,000
County Treasurer	138,944	143,000	144,000
County Health Officer	1,760	5,000	5,000
District Court	35,614	46,300	46,300
Election	28,902	20,000	36,400
Custodian	37,738	38,000	39,000
Dispatch	238,413	240,000	247,000
Emergency Preparedness	21,865	24,500	25,000
Employee Benefits	792,528	907,500	960,000
District Coroner	14,785	15,000	15,000
Prisoner Care	25,133	30,000	35,000
Area Council on Aging (Sr Citizen)	4,500	4,500	4,500
Diversion	18,750	10,000	0
Vehicle Replacement	65,905	0	0
Child Advocacy Group	5,000	5,000	5,000
Transfers	50,000	50,000	50,000
Subtotal	3,233,366	3,381,809	3,687,390
Cash Reserve (2026 column)	0	0	3,300,900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,233,366**	**3,381,809**	**6,988,290**
Unencumbered Cash Balance Dec 31	3,983,672	3,798,222	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,426,999	6,395,632	6,988,290
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,988,290
		Tax Required	1,986,538
	Delinquent Comp Rate:	1.0%	19,865
		Amount of 2025 Ad Valorem Tax	2,006,403

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Insurance	50,062	50,000	50,000
Utilities & Telephone	100,725	102,000	90,000
Legal Services	32,695	30,000	30,000
Publications & Supplies	24,217	25,000	35,000
Jurors	1,268	5,000	15,000
Audit	25,445	25,000	25,000
Equipment	62,098	45,000	45,000
Building Repairs	39,340	50,000	50,000
Postage	16,309	10,000	10,000
Memorial Expenditures	100	0	0
Total	352,259	342,000	350,000
Apportionments			
Airport	36,614	36,287	37,095
Economic Development	30,000	30,000	30,000
Fair	36,500	36,500	36,500
Historical Society	30,000	30,000	35,000
KNRC	5,000	5,000	0
Options	2,000	2,000	2,000
Soil Conservation	25,000	25,000	25,000
Recreation Commission	23,000	23,000	23,000
Total	188,114	187,787	188,595
Sheridan County Extension			
Apportionment	0	0	120,000
Total	0	0	120,000
Ambulance			
Personal Services	304,773	310,000	390,000
Training Officer	2,351	0	0
EMS Building Work	0	0	0
EMS Student Reimbursement	302	0	0
Expenditures	20,894	25,000	39,100
Capital Outlay	41,786	42,500	40,000
Total	370,106	377,500	469,100
Information Technology			
Personal Services	0	0	0
Contractual	17,594	25,000	25,000
Total	17,594	25,000	25,000
Appraisal			
Personal Services	121,682	129,472	131,485
Expenditures	41,293	45,250	40,580
Total	162,975	174,722	172,065
County Attorney			
Personal Services	44,424	44,280	44,280
Expenditures	27,250	32,120	38,000
Total	71,674	76,400	82,280
County Clerk			
Personal Services	119,811	125,000	126,000
Expenditures	662	1,500	1,350
Total	120,473	126,500	127,350
Total - Page 6b	**1,283,195**	**1,309,909**	**1,534,390**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Personal Services	57,600	57,600	57,600
Expenditures	438	2,000	500
Total	58,038	59,600	58,100
County Register of Deeds			
Personal Services	66,726	73,500	74,900
Expenditures	4,851	6,000	9,800
Total	71,577	79,500	84,700
County Sheriff			
Personal Services	221,252	246,000	250,000
Expenditures	114,828	108,000	113,000
Impound Expenditures	1,492	5,000	5,000
K9 Expenditures	3,147	10,000	5,000
Capital Outlay - Vehicle		25,000	25,000
Total	340,719	394,000	398,000
County Treasurer			
Personal Services	130,172	133,000	135,000
Expenditures	8,772	10,000	9,000
Total	138,944	143,000	144,000
County Health Officer			
Expenditures	260	5,000	5,000
Medical Services	1,500	0	0
Total	1,760	5,000	5,000
District Court			
Expenditures	35,614	46,300	46,300
Total	35,614	46,300	46,300
Election			
Personal Services	4,817	5,000	15,000
Expenditures	16,230	15,000	21,400
Federal Aid	7,855	0	0
Total	28,902	20,000	36,400
Custodian			
Personal Services	37,738	38,000	39,000
Total	37,738	38,000	39,000
Total - Page 6c	**713,292**	**785,400**	**811,500**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Dispatch			
Personal Services	228,749	230,000	235,000
Expenditures	9,664	10,000	12,000
Total	238,413	240,000	247,000
Emergency Preparedness			
Personal Services	16,800	17,500	18,000
Expenditures	5,065	7,000	7,000
Total	21,865	24,500	25,000
Employee Benefits			
Social Security/Medicare	148,576	165,000	165,000
Health Insurance	418,193	500,000	550,000
Retirement	187,403	200,000	200,000
Workers Compensation	36,751	40,000	40,000
Unemployment	1,605	2,500	5,000
Total	792,528	907,500	960,000
District Coroner			
Expenditures	14,785	15,000	15,000
Total	14,785	15,000	15,000
Prisoner Care			
Expenditures	25,133	30,000	35,000
Total	25,133	30,000	35,000
Area Council on Aging (Sr Citizen)			
Expenditures	4,500	4,500	4,500
Total	4,500	4,500	4,500
Diversion			
Diversion Expenditures	18,750	10,000	0
Total	18,750	10,000	0
Vehicle Replacement			
Capital Outlay - Courthouse	65,905	0	0
Total	65,905	0	0
Total - Page 6d	**1,181,879**	**1,231,500**	**1,286,500**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Child Advocacy Group			
Expenditures	5,000	5,000	5,000
Total	5,000	5,000	5,000
Transfers			
Special Ambulance	50,000	50,000	50,000
Total	50,000	50,000	50,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	**55,000**	**55,000**	**55,000**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
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 - Page 6f	0	0	0
Total - Page 6b	1,283,195	1,309,909	1,534,390
Total - Page 6c	713,292	785,400	811,500
Total - Page 6d	1,181,879	1,231,500	1,286,500
Total - Page 6e	55,000	55,000	55,000
Total Detail Expenditures**	**3,233,366**	**3,381,809**	**3,687,390**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,502,585	1,386,984	1,363,108
Receipts:			
Ad Valorem Tax	1,841,069	2,114,178	xxxxxxxxxxxxxxxx
Delinquent Tax	6,752	10,000	10,000
Motor Vehicle Tax	103,123	95,965	134,264
Recreational Vehicle Tax	2,867	3,305	3,611
16/20M Vehicle Tax	12,201	14,431	22,077
Commercial Vehicle Tax	13,263	13,669	17,451
Watercraft Tax	860	5	0
Special City & County Highway	317,415	335,000	335,000
County Equalization	1,665	2,000	2,000
KDOT - Connecting Links	46,290	50,000	50,000
State Aid	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	-47,429	-65,756
Miscellaneous	11,069	10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,356,574**	**2,601,124**	**518,647**
Resources Available:	**3,859,159**	**3,988,108**	**1,881,755**

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,859,159	3,988,108	1,881,755
Expenditures from detail page:			
Commodities/Contractual/Capital	1,332,954	1,350,000	1,200,000
Employees Benefits	268,008	300,000	360,000
Personal Services	521,213	550,000	600,000
Transfer to Landfill Capital Improvements	25,000	25,000	25,000
Transfer to Special Highway	125,000	0	0
Transfer to Special Machinery	200,000	400,000	450,000
Subtotal	2,472,175	2,625,000	2,635,000
Cash Reserve (2026 column)	0	0	1,299,244
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,472,175**	**2,625,000**	**3,934,244**
Unencumbered Cash Balance Dec 31	1,386,984	1,363,108	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,915,050	3,921,464	3,934,244
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,934,244
		Tax Required	2,052,489
	Delinquent Comp Rate:	1.0%	20,525
		Amount of 2025 Ad Valorem Tax	2,073,014

CPA Summary

CERTIFICATE

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	6,988,290	2,006,403	27.044
Road & Bridge	68-5,101	7	3,934,244	2,073,014	27.942
Noxious Weed		8	375,105	122,801	1.655
Hospital Maintenance		8	1,552,217	741,889	10.000
Public Health		9	131,374	37,074	.500
Mental Health		9	18,000	17,163	.231
Library Service Contract		10	20,000	18,100	.244
Intellectually Disabled		10	48,000	45,822	.618
Council on Aging		11	58,985	55,648	.750
Pool Lease Purchase		11	157,301	96,846	1.305
Noxious Weed Cap Out		12	46,623		
Special Alcohol		12	42,042		
911 Wireless		13	212,697		
Parks & Recreation		13	6,482		
Special Ambulance		14	485,587		
Solid Waste		14	239,736		
Hos Rev Bond Ser B1		15			
Hos Rev Bond Ser B2		15			
Hos Rev Bond Ser B3		16	11,714		
Hos Rev Bond Ser B4		16	11,600		
Hos Rev Bond Ser B5		17			
Hos Rev Bond Ser B6		17	102,218		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Totals		xxxxxx	14,442,215	5,214,760	70.289
Budget Hearing Notice		22			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		23			

County Clerk's Use Only
74,113,845
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	70.289
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
James V. Myers
Address:
PO Box 772
Hoxie, KS 67740
Email:
delcpa@ruraltel.net

COUNTY CLERK SEAL SHERIDAN COUNTY, KANSAS

Attest: August 19 2025
County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,004,468	127,295	3,424	20,930	16,545	0
Road & Bridge	2,114,178	134,264	3,611	22,077	17,451	0
Noxious Weed	117,860	7,485	201	1,231	973	0
Hospital Maintenance	725,721	46,088	1,239	7,578	5,990	0
Public Health	36,283	2,304	62	379	299	0
Mental Health	17,103	1,086	29	179	141	0
Library Service Contract	19,019	1,208	32	199	157	0
Intellectually Disabled	45,754	2,906	78	478	378	0
Council on Aging	54,415	3,456	93	568	449	0
Pool Lease Purchase	109,419	6,949	187	1,143	903	0
TOTAL	5,244,220	333,041	8,956	54,762	43,286	0

County Treas Motor Vehicle Estimate 333,041

County Treas Recreational Vehicle Estimate 8,956

County Treas 16/20M Vehicle Estimate 54,762

County Treas Commercial Vehicle Tax Estimate 43,286

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06351

Recreational Vehicle Factor 0.00171

16/20M Vehicle Factor 0.01044

Commercial Vehicle Factor 0.00825

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Ambulance	50,000	50,000	50,000	12-110d
General	Capital Improvements	-	-	-	19-120
Road & Bridge	Special Machinery	200,000	400,000	450,000	68-141g
Road & Bridge	Special Highway	125,000	-	-	68-590
Road & Bridge	Landfill Capital Improve	25,000	25,000	25,000	19-120
Noxious Weed	Noxious Weed Cap Out	-	-	-	2-1318
Special Motor Vehicle	General	16,740	12,000	12,000	8-145
Oil Depletion	General	-	-	-	Resolution
	Total	416740	487000	537000	
	Adjustments*				
	Adjusted Totals	416740	487000	537000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Hos Rev Board Ser B1	11/17/2025	11/17/2025	0.00	150,280	15,028	N/A	11/17	0	15,028	0	0
Hos Rev Board Ser B2	3/3/2015	3/3/2025	0.00	575,000	57,500	N/A	3/3	0	57,500	0	0
Hos Rev Board Ser B3	3/1432017	3/14/2027	1.00	110,943	34,450	3/14	3/14	345	11,369	231	11,482
Hos Rev Board Ser B4	5/15/2018	5/15/2028	0.00	116,000	46,400	N/A	5/15	0	11,600	0	11,600
Hos Rev Board Ser B5	5/7/2019	5/7/2024	0.00	68,000	0	N/A	5/7	0	0	0	0
Hos Rev Board Ser B6	3/28/2022	3/28/2052	2.13	2,250,000	2,140,161	3/28	3/28	45,478	56,740	44,273	57,945
Total Revenue Bonds					**2,293,539**			**45,823**	**152,237**	**44,504**	**81,027**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,293,539**			**45,823**	**152,237**	**44,504**	**81,027**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Swimming Pool	5/16/2013	240	4.00	1,500,000	784,376	110,373	110,373
				Totals	**784,376**	**110,373**	**110,373**

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