**CERTIFICATE**

To the Clerk of Sherman County, State of Kansas
We, the undersigned, officers of
**Sherman County**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 4,860,343 | 2,337,175 | |
| Debt Service | 10-113 | | | | |
| Road & Bridge | 68-5,101 | 7 | 2,162,558 | 1,279,307 | |
| Noxious Weed | 2-1318 | 8 | 149,525 | 80,895 | |
| Health | 65-204 | 8 | 452,780 | 90,232 | |
| Conservation District | 2-1907b | 9 | 28,500 | 26,881 | |
| Election Board | 25-2201a | 9 | 88,800 | 25,207 | |
| County Home Maintenance | 19-2106a | 10 | 50,000 | 48,888 | |
| Historical Society | 19-2651 | 10 | 11,000 | 10,549 | |
| Appraiser's Cost | 19-436 | 11 | 202,636 | 176,254 | |
| Program for the Elderly | 12-1680 | 11 | 50,470 | 46,941 | |
| Free Fair | 2-132 | 12 | 35,000 | 33,383 | |
| Park-Soldier's Memorial | 19-2803e | 12 | 75,000 | 18,983 | |
| Cemetery | 19-3105 | 13 | 42,000 | 40,029 | |
| Parks-Interlocal Rec | 19-2803e | 13 | 41,350 | 39,681 | |
| Library | 12-1230 | 14 | 25,000 | 23,834 | |
| County Hospital Maintenan | 19-4606 | 14 | 634,100 | 622,239 | |
| Employee Benefits | 12-16,102 | 15 | 2,645,000 | 1,994,584 | |
| Tort Liability | 75-6101 | 15 | 26,000 | 8,301 | |
| PBC Debt Service | 10-113 | 16 | 882,296 | 699,066 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Health Care Services | | 17 | 828,139 | | |
| Health Capital Outlay | | 17 | 45,744 | | |
| Noxious Weed Capital Outlay | | 18 | 92,437 | | |
| Pros Attorney Training | | 18 | 10,363 | | |
| Special Alcohol | | 19 | 19,573 | | |
| Special Parks & Recreation | | 19 | 5,736 | | |
| Tourism & Convention | | 20 | 376,662 | | |
| Sheriff's Commissary | | 20 | 111,441 | | |
| Waste Disposal | | 21 | 1,344,126 | | |
| Sales Tax for Road Project | | 21 | 5,181,217 | | |
| (2012) 911 | | 22 | 145,643 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds-A | | 23 | | | |
| Non-Budgeted Funds-B | | 24 | | | |
| Non-Budgeted Funds-C | | 25 | | | |
| Non-Budgeted Funds-D | | 26 | | | |
| Non-Budgeted Funds-E | | 27 | | | |
| **Totals** | | xxxxx | 12,819,933 | 3,703,295 | |

| | | |
|---|---|---|
| Budget Hearing Notice | 28 | County Clerk's Use Only |
| Budget Hearing Notice 2 | 29 | |
| Combined Rate and Budget Hearing | 30 | |
| Combined Rate and Budget Hearing 2 | 31 | |
| RNR Hearing Notice | 32 | Nov 1, 2022 Total Assessed Valuation |
| Neighborhood Revitalization | 33 | |

Revenue Neutral Rate: 71.590

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

COUNTY CLERK SEAL SHERMAN COUNTY KANSAS

Attest: 9-12 2022
Ashley D. Mannis
County Clerk

Governing Body

CPA Summary

**CERTIFICATE (2)**

| Table of Contents: | | Page No. | 2023 Proposed Budget: Budget Authority for Expenditures | 2023 Proposed Budget: Amount of 2022 Ad Valorem Tax | 2023 Proposed Budget: November 1st Valuation | 2023 Proposed Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|---|
| Special District Funds | K.S.A. | | | | | |
| Sherman County Rural Fire District #1 | | | | | | |
| General | | | 675,000 | 301,102 | 66,240,988 | |
| Equipment Reserve | | | 175,000 | 0 | 66,240,988 | |
| Special | | | 1,900 | 0 | 66,240,988 | |
| | | | | | 66,240,988 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTALS | | xxxxx | 851900 | 301102 | | |

**CPA Summary**

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

| Budgeted Funds for 2022 | Ad Valorem Levy Tax Year 2021 | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 2,194,668 | 160,544 | 4,069 | 5,671 | 11,192 | 0 |
| Debt Service | | | | | | |
| Road & Bridge | 1,202,996 | 88,002 | 2,229 | 3,109 | 6,134 | 0 |
| Noxious Weed | 70,212 | 5,136 | 130 | 181 | 358 | 0 |
| Health | 54,187 | 3,964 | 100 | 140 | 276 | 0 |
| Conservation District | 26,894 | 1,967 | 50 | 69 | 137 | 0 |
| Election Board | 75,973 | 5,558 | 141 | 196 | 387 | 0 |
| County Home Maintenan | 3,966 | 290 | 7 | 10 | 20 | 0 |
| Historical Society | 9,976 | 730 | 18 | 26 | 51 | 0 |
| Appraiser's Cost | 184,156 | 13,471 | 341 | 476 | 939 | 0 |
| Program for the Elderly | 49,151 | 3,596 | 91 | 127 | 251 | 0 |
| Free Fair | 32,019 | 2,342 | 59 | 83 | 163 | 0 |
| Park-Soldier's Memorial | 37,752 | 2,762 | 70 | 98 | 193 | 0 |
| Cemetery | 38,428 | 2,811 | 71 | 99 | 196 | 0 |
| Parks-Interlocal Rec | 37,601 | 2,751 | 70 | 97 | 192 | 0 |
| Library | 22,754 | 1,665 | 42 | 59 | 116 | 0 |
| County Hospital Mainten | 618,984 | 45,280 | 1,147 | 1,600 | 3,156 | 0 |
| Employee Benefits | 1,928,150 | 141,049 | 3,573 | 4,983 | 9,832 | 0 |
| Tort Liability | 9,621 | 704 | 18 | 25 | 49 | 0 |
| PBC Debt Service | 825,766 | 60,407 | 1,530 | 2,134 | 4,211 | 0 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 7,423,254 | 543,029 | 13,756 | 19,183 | 37,853 | 0 |

County Treas Motor Vehicle Estimate 543,029

County Treas Recreational Vehicle Estimate 13,756

County Treas 16/20M Vehicle Estimate 19,183

County Treas Commercial Vehicle Tax Estimate 37,853

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07315

Recreational Vehicle Factor 0.00185

16/20M Vehicle Factor 0.00258

Commercial Vehicle Factor 0.00510

Watercraft Factor 0.00000

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Equipment Reserve | 50,000 | 100,000 | 225,000 | 19-119 |
| General | Capital Improvement | 300,000 | 200,000 | 350,000 | 19-120 |
| Road & Bridge | Machinery Reserve | 100,000 | 100,000 | 100,000 | 68-141g |
| Noxious Weed | Noxious Weed Capital C | 10,000 | 15,000 | 15,000 | 2-1318 |
| Health | Health Capital Outlay | - | - | - | 65-204 |
| Auto Administration | General | 6,605 | 25,000 | 25,000 | 8-145 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | 466605 | 440000 | 715000 | |
| | Adjustments* | | 25,000 | 25,000 | |
| | Adjusted Totals | 466605 | 415000 | 690000 | |

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

Sherman County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Refunding Bond Series 2012 | 3/1/2012 | 7/1/2023 | 2.00-2.125 | 7,900,000 | 1,790,000 | 1/1 | 1/1 | 18,409 | 445,000 | 9,559 | 455,000 |
| | | | | | | 7/1 | 7/1 | 13,959 | 440,000 | 4,781 | 450,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **1,790,000** | | | **32,368** | **885,000** | **14,340** | **905,000** |
| Revenue Bonds: | | | | | | | | | | | |
| PBC Revenue Bonds | | | | | | | | | | | |
| Series 2020-A | 7/22/2020 | 11/1/2045 | 3.00 | 9,400,000 | 9,400,000 | 5/1 | | 141,000 | | 141,000 | |
| | | | | | | 11/1 | 11/1 | 141,000 | | 141,000 | |
| | | | | | | | | | | | |
| Series 2020-B | 7/22/2020 | 11/1/2027 | 1.30-2.25 | 2,515,000 | 2,250,000 | 5/1 | | 20,168 | | 17,648 | |
| | | | | | | 11/1 | 11/1 | 20,168 | 360,000 | 17,648 | 365,000 |
| **Total Revenue Bonds** | | | | | **11,650,000** | | | **322,336** | **360,000** | **317,296** | **365,000** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **13,440,000** | | | **354,704** | **1,245,000** | **331,636** | **1,270,000** |

## 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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| Landfill Compactor | 4/7/2022 | 60 | 1.98 | 519,797 | 0 | | 110,211 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | **Totals** | **0** | **0** | **110,211** |

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,527,807 | 1,786,768 | 873,715 |
| Receipts: | | | |
| Ad Valorem Tax | 2,147,267 | 2,194,668 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,054 | 1,000 | 1,000 |
| Motor Vehicle Tax | 146,241 | 140,000 | 160,544 |
| Recreational Vehicle Tax | 3,687 | 3,000 | 4,069 |
| 16/20M Vehicle Tax | 8,748 | 8,500 | 5,671 |
| Commercial Vehicle Tax | 9,874 | 10,000 | 11,192 |
| Watercraft Tax | | | 0 |
| Gross Earnings (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| County Redemption | 22,364 | 13,000 | 10,000 |
| Severance Tax | 2,641 | 350 | 350 |
| Sales Tax | 771,478 | 650,000 | 650,000 |
| Local Alcoholic Liquor Tax | 1,783 | 850 | 850 |
| Licenses, Permits, & Fees: | | | |
| Antique Car Fees | 3,585 | 2,500 | 2,500 |
| Copies | 7,004 | 5,000 | 5,000 |
| Diversion Fees | 245 | 300 | 300 |
| Filing Fees | 280 | 350 | 350 |
| Mortgage Registration Fees | | | |
| Officer's Fees | 66,279 | 30,500 | 30,000 |
| Driver's Licenses Fees | 1,959 | 1,700 | 1,700 |
| Ambulance Receipts | 746,975 | 600,000 | 600,000 |
| Miscellaneous Fees | 7,278 | 15,000 | 15,000 |
| Uses of Money & Property: | | | |
| Interest on Investments | 26,106 | 30,000 | 30,000 |
| Interest on Current Taxes | 13,061 | 10,000 | 10,000 |
| Interest on Deliquent Taxes | 33,794 | 20,000 | 20,000 |
| Rent on Real Property | 5,526 | 4,000 | 4,000 |
| Reimbursements & Miscellaneous: | | | |
| Reimbursed Prisoner Care | 18,465 | 15,000 | 20,000 |
| Reimbursed Prairie Dog Bait | 10,296 | 5,000 | 10,000 |
| Reimbursed Attorney Fees | 17,359 | 15,000 | 20,000 |
| Other Reimbursements | 98,565 | 40,000 | 40,000 |
| Emergency Mgmt Grant | | 15,000 | 15,000 |
| Miscellaneous | | 25,000 | 25,000 |
| Operating Transfers: | | | |
| From Auto Administration | 6,605 | 25,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -50,023 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **4,180,519** | **3,830,695** | **1,717,526** |
| **Resources Available:** | **5,708,326** | **5,617,463** | **2,591,241** |

Sherman County 2023

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| **Resources Available:** | 5,708,326 | 5,617,463 | 2,591,241 |
| Expenditures: | | | |
| County Commissioners | 57,018 | 59,500 | 61,500 |
| County Clerk | 93,141 | 102,650 | 114,550 |
| County Treasurer | 86,637 | 111,247 | 116,234 |
| County Attorney | 187,260 | 193,518 | 203,575 |
| Register of Deeds | 54,131 | 54,663 | 68,525 |
| Building Manager | 43,778 | 45,360 | 46,055 |
| Sheriff | 866,942 | 892,747 | 984,342 |
| Unified Courts | 106,925 | 224,100 | 253,700 |
| Courthouse General | 466,576 | 534,500 | 652,850 |
| Central Dispatch | 323,225 | 333,897 | 365,118 |
| Emergency Management | 40,309 | 43,285 | 48,800 |
| Ambulance | 1,009,811 | 1,081,000 | 1,091,360 |
| Special Prairie Dog | 7,279 | 5,000 | 5,000 |
| Information Technology | 121,416 | 110,281 | 118,734 |
| Non Departmental | 12,290 | 562,000 | 62,000 |
| Operating Transfers | 350,000 | 300,000 | 575,000 |
| Appropriations | 94,820 | 90,000 | 93,000 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| **Subtotal** | 3,921,558 | 4,743,748 | 4,860,343 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **3,921,558** | **4,743,748** | **4,860,343** |
| Unencumbered Cash Balance Dec 31 | 1,786,768 | 873,715 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 4,607,851 | 5,232,692 | 4,860,343 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,860,343 |
| | | Tax Required | 2,269,102 |
| | Delinquent Comp Rate: | 3.0% | 68,073 |
| | | Amount of 2022 Ad Valorem Tax | 2,337,175 |

**CPA Summary**

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| County Commissioners | | | |
| Personal Services | 55,000 | 55,000 | 57,000 |
| Contractual | 2,018 | 4,500 | 4,500 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 57,018 | 59,500 | 61,500 |
| County Clerk | | | |
| Personal Services | 85,638 | 93,100 | 103,900 |
| Contractual | 4,808 | 6,550 | 7,650 |
| Commodities | 2,254 | 2,000 | 2,000 |
| Capital Outlay | 441 | 1,000 | 1,000 |
| Total | 93,141 | 102,650 | 114,550 |
| County Treasurer | | | |
| Personal Services | 76,782 | 100,647 | 103,684 |
| Contractual | 2,682 | 6,200 | 7,050 |
| Commodities | 5,115 | 3,400 | 4,000 |
| Capital Outlay | 2,058 | 1,000 | 1,500 |
| Total | 86,637 | 111,247 | 116,234 |
| County Attorney | | | |
| Personal Services | 177,064 | 179,918 | 186,775 |
| Contractual | 6,112 | 8,400 | 9,900 |
| Commodities | 4,084 | 4,000 | 4,200 |
| Capital Outlay | | 1,200 | 2,700 |
| Total | 187,260 | 193,518 | 203,575 |
| Register of Deeds | | | |
| Personal Services | 51,409 | 52,063 | 63,500 |
| Contractual | 1,339 | 2,000 | 3,525 |
| Commodities | 330 | 500 | 1,000 |
| Capital Outlay | 1,053 | 100 | 500 |
| Total | 54,131 | 54,663 | 68,525 |
| Building Manager | | | |
| Personal Services | 34,558 | 33,260 | 33,665 |
| Contractual | 3,090 | 5,020 | 5,080 |
| Commodities | 5,970 | 5,380 | 5,590 |
| Capital Outlay | 160 | 1,700 | 1,720 |
| Total | 43,778 | 45,360 | 46,055 |
| Sheriff | | | |
| Personal Services | 587,677 | 598,419 | 667,442 |
| Contractual | 114,983 | 113,141 | 123,400 |
| Commodities | 39,858 | 47,307 | 48,000 |
| Capital Outlay | 56,081 | 66,500 | 68,000 |
| Evidence Collection | | 380 | 500 |
| Jail Expense | 68,343 | 67,000 | 77,000 |
| Total | 866,942 | 892,747 | 984,342 |
| Unified Courts | | | |
| Contractual | 89,501 | 214,100 | 240,200 |
| Commodities | 1,689 | 5,000 | 5,000 |
| Capital Outlay | 15,735 | 5,000 | 8,500 |
| | | | |
| | | | |
| Total | 106,925 | 224,100 | 253,700 |
| | | | |
| Total - Page 6b | **1,495,832** | **1,683,785** | **1,848,481** |

Sherman County 2023

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual<br>for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| Courthouse General | | | |
| Personal Services | 34,677 | 24,500 | 24,550 |
| Contractual | 346,328 | 400,000 | 422,800 |
| Commodities | 14,939 | 10,000 | 5,500 |
| Capital Outlay | 46,978 | 100,000 | 200,000 |
| Other | 23,654 | | |
| Total | 466,576 | 534,500 | 652,850 |
| Central Dispatch | | | |
| Personal Services | 294,818 | 314,032 | 320,618 |
| Contractual | 21,232 | 13,365 | 37,500 |
| Commodities | 3,155 | 4,000 | 4,500 |
| Capital Outlay | 4,020 | 2,500 | 2,500 |
| Total | 323,225 | 333,897 | 365,118 |
| Emergency Management | | | |
| Personal Services | | | |
| Contractual | 36,511 | 30,785 | 36,300 |
| Commodities | 280 | 2,500 | 2,500 |
| Capital Outlay | 3,518 | 10,000 | 10,000 |
| Total | 40,309 | 43,285 | 48,800 |
| Ambulance | | | |
| Personal Services | 793,872 | 728,050 | 748,810 |
| Contractual | 106,517 | 134,750 | 131,050 |
| Commodities | 78,986 | 96,700 | 90,500 |
| Capital Outlay | 30,436 | 121,500 | 121,000 |
| Total | 1,009,811 | 1,081,000 | 1,091,360 |
| Special Prairie Dog | | | |
| Personal Services | | | |
| Contractual | 80 | | |
| Commodities | 7,199 | 5,000 | 5,000 |
| Capital Outlay | | | |
| Total | 7,279 | 5,000 | 5,000 |
| Information Technology | | | |
| Personal Services | 44,045 | 41,741 | 50,194 |
| Contractual | 20,164 | 37,740 | 37,740 |
| Commodities | 408 | 800 | 800 |
| Capital Outlay | 56,799 | 30,000 | 30,000 |
| Total | 121,416 | 110,281 | 118,734 |
| Non Departmental | | | |
| Juvenile Detention | | 12,000 | 12,000 |
| Prisoner Medical | 12,290 | 50,000 | 50,000 |
| Hail Damage Repairs | | | |
| EIG Grant Expense | | | |
| Other | | 500,000 | |
| Total | 12,290 | 562,000 | 62,000 |
| Operating Transfers | | | |
| To Equipment Reserve | 50,000 | 100,000 | 225,000 |
| To Capital Improvement | 300,000 | 200,000 | 350,000 |
| | | | |
| | | | |
| | | | |
| Total | 350,000 | 300,000 | 575,000 |
| | | | |
| Total - Page 6c | **2,330,906** | **2,969,963** | **2,918,862** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| Appropriations | | | |
| Northwest Kansas Planning & Dev | 10,573 | 11,000 | 11,000 |
| Family Shelter | 1,000 | 1,000 | 1,500 |
| Economic Development | 63,500 | 60,000 | 60,000 |
| LEPG | 5,175 | 5,000 | 5,000 |
| Western Kansas Advocacy | 7,500 | 7,500 | 10,000 |
| Western Prairie RC&D | | 500 | 500 |
| KLPG | 6,572 | 5,000 | 5,000 |
| Other | 500 | | |
| Total | 94,820 | 90,000 | 93,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6d | **94,820** | **90,000** | **93,000** |
| | | | |
| Total - Page 6b | 1,495,832 | 1,683,785 | 1,848,481 |
| | | | |
| Total - Page 6c | 2,330,906 | 2,969,963 | 2,918,862 |
| | | | |
| Total Detail Expenditures** | **3,921,558** | **4,743,748** | **4,860,343** |

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

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 829,352 | 783,100 | 564,538 |
| Receipts: | | | |
| Ad Valorem Tax | 994,591 | 1,202,996 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,525 | | |
| Motor Vehicle Tax | 87,548 | 72,659 | 88,002 |
| Recreational Vehicle Tax | 2,204 | 1,751 | 2,229 |
| 16/20M Vehicle Tax | 5,444 | 4,919 | 3,109 |
| Commercial Vehicle Tax | 5,885 | 5,500 | 6,134 |
| Watercraft Tax | | | 0 |
| County Redemption | 13,329 | 7,000 | 4,000 |
| Special City/County Highway | 356,909 | 250,000 | 250,000 |
| County Equalization | 9,238 | 5,000 | 2,500 |
| Reimbursements & Miscellaneous | 59,221 | 9,000 | |
| | | | |
| Neighborhood Revitalization Rebate | | -27,420 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,535,894** | **1,531,405** | **355,974** |
| **Resources Available:** | **2,365,246** | **2,314,505** | **920,512** |
| Expenditures: | | | |
| Administration: | | | |
| Personal Services | 44,583 | 40,500 | 42,000 |
| Contractual | 2,687 | 15,000 | 77,000 |
| Commodities | 1,527 | | |
| Capital Outlay | | | |
| Maintenance: | | | |
| Personal Services | 648,444 | 691,622 | 761,358 |
| Contractual | 133,260 | 173,345 | 173,200 |
| Commodities | 281,352 | 424,500 | 704,000 |
| Capital Outlay | 370,293 | 305,000 | 305,000 |
| Operating Transfers: | | | |
| To Special Machinery | 100,000 | 100,000 | 100,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **1,582,146** | **1,749,967** | **2,162,558** |
| Unencumbered Cash Balance Dec 31 | 783,100 | 564,538 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 2,026,700 | 2,146,700 | 2,162,558 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,162,558 |
| | | Tax Required | 1,242,046 |
| | Delinquent Comp Rate: | 3.0% | 37,261 |
| | | Amount of 2022 Ad Valorem Tax | 1,279,307 |

**CPA Summary**

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Noxious Weed** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 82,427 | 81,309 | 65,006 |
| Receipts: | | | |
| Ad Valorem Tax | 74,197 | 70,212 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 108 | 75 | 75 |
| Motor Vehicle Tax | 5,029 | 5,416 | 5,136 |
| Recreational Vehicle Tax | 126 | 130 | 130 |
| 16/20 M Vehicle Tax | 337 | 367 | 181 |
| Commercial Vehicle Tax | 335 | 400 | 358 |
| Watercraft Tax | | | 0 |
| County Redemption | 846 | 500 | 100 |
| Reimbursements & Miscellaneous | 1,461 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,600 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **82,439** | **75,500** | **5,980** |
| **Resources Available:** | **164,866** | **156,809** | **70,986** |
| Expenditures: | | | |
| Personal Services | 43,610 | 40,000 | 48,000 |
| Contractual | 9,528 | 9,803 | 15,525 |
| Commodities | 18,630 | 25,000 | 51,000 |
| Capital Outlay | 1,789 | 2,000 | 20,000 |
| Operating Transfers: | | | |
| To Noxious Weed Capital Outlay | 10,000 | 15,000 | 15,000 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **83,557** | **91,803** | **149,525** |
| Unencumbered Cash Balance Dec 31 | 81,309 | 65,006 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 134,450 | 149,450 | 149,525 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 149,525 |
| | | Tax Required | 78,539 |
| | Delinquent Comp Rate: | 3.0% | 2,356 |
| | | Amount of 2022 Ad Valorem Tax | 80,895 |

| Adopted Budget **Health** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 176,466 | 174,237 | 61,696 |
| Receipts: | | | |
| Ad Valorem Tax | 50,769 | 54,187 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 72 | | |
| Motor Vehicle Tax | 3,550 | 3,709 | 3,964 |
| Recreational Vehicle Tax | 90 | 89 | 100 |
| 16/20 M Vehicle Tax | 205 | 251 | 140 |
| Commercial Vehicle Tax | 241 | 208 | 276 |
| Watercraft Tax | | | 0 |
| County Redemption | 548 | | |
| Federal Grants | 162,948 | 90,000 | 85,000 |
| State Grants | 19,908 | 70,000 | 64,000 |
| Licenses, Fees, & Miscellaneous | 136,504 | 80,000 | 85,000 |
| Appropriation | 65,025 | 65,000 | 65,000 |
| | | | |
| Neighborhood Revitalization Rebate | | -1,235 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **439,860** | **362,209** | **303,480** |
| **Resources Available:** | **616,326** | **536,446** | **365,176** |
| Expenditures: | | | |
| Personal Services | 324,646 | 275,800 | 312,800 |
| Contractual | 101,817 | 127,750 | 125,230 |
| Commodities | 9,046 | 15,200 | 14,750 |
| Capital Outlay | 2,900 | 56,000 | |
| Operating Transfers: | | | |
| To Health Capital Outlay | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | 3,680 | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **442,089** | **474,750** | **452,780** |
| Unencumbered Cash Balance Dec 31 | 174,237 | 61,696 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 448,685 | 474,750 | 452,780 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 452,780 |
| | | Tax Required | 87,604 |
| | Delinquent Comp Rate: | 3.0% | 2,628 |
| | | Amount of 2022 Ad Valorem Tax | 90,232 |

| CPA Summary |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Conservation District** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 673 | 205 | 149 |
| Receipts: | | | |
| Ad Valorem Tax | 25,432 | 26,894 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 37 | 30 | 30 |
| Motor Vehicle Tax | 1,970 | 1,858 | 1,967 |
| Recreational Vehicle Tax | 50 | 45 | 50 |
| 16/20 M Vehicle Tax | 116 | 126 | 69 |
| Commercial Vehicle Tax | 133 | 104 | 137 |
| Watercraft Tax | | | 0 |
| County Redemption | 294 | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -613 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **28,032** | **28,444** | **2,253** |
| **Resources Available:** | **28,705** | **28,649** | **2,402** |
| Expenditures: | | | |
| Appropriation | 28,500 | 28,500 | 28,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **28,500** | **28,500** | **28,500** |
| Unencumbered Cash Balance Dec 31 | 205 | 149 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 28,500 | 28,500 | 28,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 28,500 |
| | | Tax Required | 26,098 |
| | Delinquent Comp Rate: | 3.0% | 783 |
| | | Amount of 2022 Ad Valorem Tax | 26,881 |

Adopted Budget

| **Election Board** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 40,077 | 48,287 | 57,995 |
| Receipts: | | | |
| Ad Valorem Tax | 41,639 | 75,973 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 66 | 50 | 50 |
| Motor Vehicle Tax | 4,676 | 3,200 | 5,558 |
| Recreational Vehicle Tax | 119 | 75 | 141 |
| 16/20 M Vehicle Tax | 218 | 200 | 196 |
| Commercial Vehicle Tax | 323 | 300 | 387 |
| Watercraft Tax | | | 0 |
| County Redemption | 657 | 300 | |
| Reimbursements & Miscellaneous | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,732 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **47,698** | **78,366** | **6,332** |
| **Resources Available:** | **87,775** | **126,653** | **64,327** |
| Expenditures: | | | |
| Personal Services | 22,034 | 40,000 | 45,000 |
| Contractual | 7,055 | 15,658 | 23,800 |
| Commodities | 9,933 | 10,000 | 10,000 |
| Capital Outlay | 466 | 3,000 | 10,000 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **39,488** | **68,658** | **88,800** |
| Unencumbered Cash Balance Dec 31 | 48,287 | 57,995 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 89,200 | 92,600 | 88,800 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 88,800 |
| | | Tax Required | 24,473 |
| | Delinquent Comp Rate: | 3.0% | 734 |
| | | Amount of 2022 Ad Valorem Tax | 25,207 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **County Home Maintenance** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 85,205 | 46,653 | 2,159 |
| Receipts: | | | |
| Ad Valorem Tax | 7,922 | 3,966 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 17 | | |
| Motor Vehicle Tax | 2,444 | 1,200 | 290 |
| Recreational Vehicle Tax | 63 | 30 | 7 |
| 16/20 M Vehicle Tax | 76 | 80 | 10 |
| Commercial Vehicle Tax | 174 | 120 | 20 |
| Watercraft Tax | | | 0 |
| County Redemption | 289 | 110 | 50 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **10,985** | **5,506** | **377** |
| **Resources Available:** | **96,190** | **52,159** | **2,536** |
| Expenditures: | | | |
| Contractual | 49,537 | 50,000 | 50,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **49,537** | **50,000** | **50,000** |
| Unencumbered Cash Balance Dec 31 | 46,653 | 2,159 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 50,000 | 50,000 | 50,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 50,000 |
| | | Tax Required | 47,464 |
| | Delinquent Comp Rate: | 3.0% | 1,424 |
| | | Amount of 2022 Ad Valorem Tax | 48,888 |

| Adopted Budget **Historical Society** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 310 | 306 | -67 |
| Receipts: | | | |
| Ad Valorem Tax | 9,991 | 9,976 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 15 | | |
| Motor Vehicle Tax | 761 | 700 | 730 |
| Recreational Vehicle Tax | 19 | 18 | 18 |
| 16/20 M Vehicle Tax | 44 | 50 | 26 |
| Commercial Vehicle Tax | 52 | 50 | 51 |
| Watercraft Tax | | | 0 |
| County Redemption | 114 | 60 | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -227 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **10,996** | **10,627** | **825** |
| **Resources Available:** | **11,306** | **10,933** | **758** |
| Expenditures: | | | |
| Appropriation | 11,000 | 11,000 | 11,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **11,000** | **11,000** | **11,000** |
| Unencumbered Cash Balance Dec 31 | 306 | -67 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 11,000 | 11,000 | 11,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 11,000 |
| **See Tab D** | | Tax Required | 10,242 |
| | Delinquent Comp Rate: | 3.0% | 307 |
| | | Amount of 2022 Ad Valorem Tax | 10,549 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Appraiser's Cost** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 29,455 | 35,604 | 13,289 |
| Receipts: | | | |
| Ad Valorem Tax | 162,397 | 184,156 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 237 | 100 | |
| Motor Vehicle Tax | 11,914 | 11,862 | 13,471 |
| Recreational Vehicle Tax | 300 | 200 | 341 |
| 16/20 M Vehicle Tax | 735 | 350 | 476 |
| Commercial Vehicle Tax | 802 | 900 | 939 |
| Watercraft Tax | | | 0 |
| County Redemption | 1,863 | 1,000 | 500 |
| Reimbursements & Miscellaneous | 3,988 | 1,500 | 2,500 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -4,197 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Receipts** | **182,236** | **195,871** | **18,227** |
| **Resources Available:** | **211,691** | **231,475** | **31,516** |
| Expenditures: | | | |
| Personal Services | 155,231 | 159,161 | 165,761 |
| Contractual | 17,623 | 23,125 | 24,125 |
| Commodities | 3,233 | 5,750 | 5,750 |
| Capital Outlay | | 30,150 | 7,000 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Expenditures** | **176,087** | **218,186** | **202,636** |
| Unencumbered Cash Balance Dec 31 | 35,604 | 13,289 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 201,050 | 208,626 | 202,636 |
| | | Non-Appropriated Balance | |
| **See Tab C** | | Total Expenditure/Non-Appr Balance | 202,636 |
| | | Tax Required | 171,120 |
| | Delinquent Comp Rate: | 3.0% | 5,134 |
| | | Amount of 2022 Ad Valorem Tax | 176,254 |

| Adopted Budget **Program for the Elderly** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,224 | 0 | 581 |
| Receipts: | | | |
| Ad Valorem Tax | 42,686 | 49,151 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 62 | | |
| Motor Vehicle Tax | 3,320 | 2,750 | 3,596 |
| Recreational Vehicle Tax | 84 | 75 | 91 |
| 16/20 M Vehicle Tax | 187 | 200 | 127 |
| Commercial Vehicle Tax | 226 | 225 | 251 |
| Watercraft Tax | | | 0 |
| County Redemption | 495 | 250 | 250 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,120 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Receipts** | **47,060** | **51,531** | **4,315** |
| **Resources Available:** | **49,284** | **51,531** | **4,896** |
| Expenditures: | | | |
| Kanorado Senior Center | 17,570 | 18,000 | 18,000 |
| Goodland Senior Center | 31,714 | 32,950 | 32,470 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Expenditures** | **49,284** | **50,950** | **50,470** |
| Unencumbered Cash Balance Dec 31 | 0 | 581 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 50,490 | 50,950 | 50,470 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 50,470 |
| | | Tax Required | 45,574 |
| | Delinquent Comp Rate: | 3.0% | 1,367 |
| | | Amount of 2022 Ad Valorem Tax | 46,941 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Free Fair** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,470 | 1,053 | -108 |
| Receipts: | | | |
| Ad Valorem Tax | 31,386 | 32,019 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 46 | | |
| Motor Vehicle Tax | 2,418 | 2,000 | 2,342 |
| Recreational Vehicle Tax | 61 | 50 | 59 |
| 16/20 M Vehicle Tax | 143 | 150 | 83 |
| Commercial Vehicle Tax | 164 | 150 | 163 |
| Watercraft Tax | | | 0 |
| County Redemption | 365 | 200 | 50 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -730 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Receipts** | **34,583** | **33,839** | **2,697** |
| **Resources Available:** | **36,053** | **34,892** | **2,589** |
| Expenditures: | | | |
| Appropriation | 35,000 | 35,000 | 35,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Expenditures** | **35,000** | **35,000** | **35,000** |
| Unencumbered Cash Balance Dec 31 | 1,053 | -108 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 35,000 | 35,000 | 35,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 35,000 |
| **See Tab D** | | Tax Required | 32,411 |
| | Delinquent Comp Rate: | 3.0% | 972 |
| | | Amount of 2022 Ad Valorem Tax | 33,383 |

| Adopted Budget **Park-Soldier's Memorial** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 24,367 | 45,110 | 50,397 |
| Receipts: | | | |
| Ad Valorem Tax | 34,704 | 37,752 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 50 | | |
| Motor Vehicle Tax | 2,929 | 2,000 | 2,762 |
| Recreational Vehicle Tax | 75 | 60 | 70 |
| 16/20 M Vehicle Tax | 135 | 150 | 98 |
| Commercial Vehicle Tax | 203 | 125 | 193 |
| Watercraft Tax | | | 0 |
| County Redemption | 377 | 200 | 50 |
| Reimbursements & Miscellaneous | 8,935 | 5,000 | 3,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Receipts** | **47,408** | **45,287** | **6,173** |
| **Resources Available:** | **71,775** | **90,397** | **56,570** |
| Expenditures: | | | |
| Personal Services | 16,225 | 15,000 | 15,000 |
| Contractual | 4,647 | 15,000 | 20,000 |
| Commodities | 5,793 | 5,000 | 25,000 |
| Capital Outlay | | 5,000 | 15,000 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Expenditures** | **26,665** | **40,000** | **75,000** |
| Unencumbered Cash Balance Dec 31 | 45,110 | 50,397 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 60,000 | 75,000 | 75,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 75,000 |
| | | Tax Required | 18,430 |
| | Delinquent Comp Rate: | 3.0% | 553 |
| | | Amount of 2022 Ad Valorem Tax | 18,983 |

**CPA Summary**

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Cemetery** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,425 | 1,208 | -140 |
| Receipts: | | | |
| Ad Valorem Tax | 37,946 | 38,428 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 56 | | |
| Motor Vehicle Tax | 2,904 | 2,500 | 2,811 |
| Recreational Vehicle Tax | 73 | 50 | 71 |
| 16/20 M Vehicle Tax | 171 | 100 | 99 |
| Commercial Vehicle Tax | 196 | 200 | 196 |
| Watercraft Tax | | | 0 |
| County Redemption | 437 | 250 | 100 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -876 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **41,783** | **40,652** | **3,277** |
| **Resources Available:** | **43,208** | **41,860** | **3,137** |
| Expenditures: | | | |
| Appropriation | 42,000 | 42,000 | 42,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **42,000** | **42,000** | **42,000** |
| Unencumbered Cash Balance Dec 31 | 1,208 | -140 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 42,000 | 42,000 | 42,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 42,000 |
| **See Tab D** | | Tax Required | 38,863 |
| | Delinquent Comp Rate: | 3.0% | 1,166 |
| | | Amount of 2022 Ad Valorem Tax | 40,029 |

| Adopted Budget **Parks-Interlocal Rec** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,950 | 1,521 | -285 |
| Receipts: | | | |
| Ad Valorem Tax | 37,138 | 37,601 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 54 | | |
| Motor Vehicle Tax | 2,862 | 2,400 | 2,751 |
| Recreational Vehicle Tax | 72 | 50 | 70 |
| 16/20 M Vehicle Tax | 169 | 150 | 97 |
| Commercial Vehicle Tax | 194 | 150 | 192 |
| Watercraft Tax | | | 0 |
| County Redemption | 432 | 50 | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -857 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **40,921** | **39,544** | **3,110** |
| **Resources Available:** | **42,871** | **41,065** | **2,825** |
| Expenditures: | | | |
| Appropriation | 41,350 | 41,350 | 41,350 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **41,350** | **41,350** | **41,350** |
| Unencumbered Cash Balance Dec 31 | 1,521 | -285 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 41,350 | 41,350 | 41,350 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 41,350 |
| **See Tab D** | | Tax Required | 38,525 |
| | Delinquent Comp Rate: | 3.0% | 1,156 |
| | | Amount of 2022 Ad Valorem Tax | 39,681 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Library** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,178 | 868 | -22 |
| Receipts: | | | |
| Ad Valorem Tax | 22,404 | 22,754 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 33 | | |
| Motor Vehicle Tax | 1,729 | 1,500 | 1,665 |
| Recreational Vehicle Tax | 44 | 25 | 42 |
| 16/20 M Vehicle Tax | 102 | 100 | 59 |
| Commercial Vehicle Tax | 117 | 100 | 116 |
| Watercraft Tax | | | 0 |
| County Redemption | 261 | 150 | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -519 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **24,690** | **24,110** | **1,882** |
| **Resources Available:** | **25,868** | **24,978** | **1,860** |
| Expenditures: | | | |
| Appropriation | 25,000 | 25,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **25,000** | **25,000** | **25,000** |
| Unencumbered Cash Balance Dec 31 | 868 | -22 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 25,000 | 25,000 | 25,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 25,000 |
| **See Tab D** | | Tax Required | 23,140 |
| | Delinquent Comp Rate: | 3.0% | 694 |
| | | Amount of 2022 Ad Valorem Tax | 23,834 |

| Adopted Budget **County Hospital Maintenance** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 37,794 | 12,566 | -22,199 |
| Receipts: | | | |
| Ad Valorem Tax | 605,557 | 618,984 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 874 | | |
| Motor Vehicle Tax | 44,413 | 40,000 | 45,280 |
| Recreational Vehicle Tax | 1,120 | 1,000 | 1,147 |
| 16/20 M Vehicle Tax | 2,601 | 2,700 | 1,600 |
| Commercial Vehicle Tax | 3,006 | 3,000 | 3,156 |
| Watercraft Tax | | | 0 |
| County Redemption | 6,701 | 4,000 | 1,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -14,449 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **664,272** | **655,235** | **52,183** |
| **Resources Available:** | **702,066** | **667,801** | **29,984** |
| Expenditures: | | | |
| Appropriation | 689,500 | 690,000 | 634,100 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **689,500** | **690,000** | **634,100** |
| Unencumbered Cash Balance Dec 31 | 12,566 | -22,199 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 689,500 | 690,000 | 634,100 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 634,100 |
| **See Tab D** | | Tax Required | 604,116 |
| | Delinquent Comp Rate: | 3.0% | 18,123 |
| | | Amount of 2022 Ad Valorem Tax | 622,239 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 644,377 | 760,372 | 545,074 |
| Receipts: | | | |
| Ad Valorem Tax | 2,054,878 | 1,928,150 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,849 | 1,000 | 500 |
| Motor Vehicle Tax | 130,751 | 120,000 | 141,049 |
| Recreational Vehicle Tax | 3,305 | 2,500 | 3,573 |
| 16/20 M Vehicle Tax | 7,226 | 8,000 | 4,983 |
| Commercial Vehicle Tax | 8,903 | 9,000 | 9,832 |
| Watercraft Tax | | | 0 |
| County Redemption | 19,736 | 12,000 | 3,500 |
| Reimbursements & Miscellaneous | 41,429 | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -43,948 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **2,269,077** | **2,036,702** | **163,437** |
| **Resources Available:** | **2,913,454** | **2,797,074** | **708,511** |
| Expenditures: | | | |
| Retirement | 333,095 | 350,000 | 350,000 |
| Social Security | 286,478 | 275,000 | 275,000 |
| Workmens Comp | 63,487 | 100,000 | 100,000 |
| Unemployment Insurance | 3,395 | 15,000 | 20,000 |
| Health Insurance | 1,456,181 | 1,500,000 | 1,800,000 |
| Other | 10,446 | 12,000 | 100,000 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **2,153,082** | **2,252,000** | **2,645,000** |
| Unencumbered Cash Balance Dec 31 | 760,372 | 545,074 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 2,465,000 | 2,745,000 | 2,645,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,645,000 |
| | | Tax Required | 1,936,489 |
| | Delinquent Comp Rate: | 3.0% | 58,095 |
| | | Amount of 2022 Ad Valorem Tax | 1,994,584 |

| Adopted Budget **Tort Liability** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,848 | 18,194 | 17,145 |
| Receipts: | | | |
| Ad Valorem Tax | 18,165 | 9,621 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 27 | | |
| Motor Vehicle Tax | 1,412 | 1,000 | 704 |
| Recreational Vehicle Tax | 36 | 20 | 18 |
| 16/20 M Vehicle Tax | 82 | 90 | 25 |
| Commercial Vehicle Tax | 96 | 100 | 49 |
| Watercraft Tax | | | 0 |
| County Redemption | 208 | 120 | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **20,026** | **10,951** | **796** |
| **Resources Available:** | **28,874** | **29,145** | **17,941** |
| Expenditures: | | | |
| Contractual | 10,680 | 12,000 | 26,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **10,680** | **12,000** | **26,000** |
| Unencumbered Cash Balance Dec 31 | 18,194 | 17,145 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 28,000 | 28,000 | 26,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 26,000 |
| | | Tax Required | 8,059 |
| | Delinquent Comp Rate: | 3.0% | 242 |
| | | Amount of 2022 Ad Valorem Tax | 8,301 |

| CPA Summary |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **PBC Debt Service** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 135,309 |
| Receipts: | | | |
| Ad Valorem Tax | 654,884 | 825,766 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 712 | | |
| Motor Vehicle Tax | | 5,000 | 60,407 |
| Recreational Vehicle Tax | | 200 | 1,530 |
| 16/20 M Vehicle Tax | | 500 | 2,134 |
| Commercial Vehicle Tax | | 2,500 | 4,211 |
| Watercraft Tax | | | 0 |
| County Redemption | 1,119 | 2,500 | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -18,821 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **656,715** | **817,645** | **68,282** |
| **Resources Available:** | **656,715** | **817,645** | **203,591** |
| Expenditures: | | | |
| Bond Principal | 265,000 | 360,000 | 365,000 |
| Bond Interest | 391,715 | 322,336 | 317,296 |
| Cash Basis Reserve | | | 200,000 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **656,715** | **682,336** | **882,296** |
| Unencumbered Cash Balance Dec 31 | 0 | 135,309 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 685,000 | 842,335 | 882,296 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 882,296 |
| | | Tax Required | 678,705 |
| | Delinquent Comp Rate: | 3.0% | 20,361 |
| | | Amount of 2022 Ad Valorem Tax | 699,066 |

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | 0 | **0** | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 3.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Health Care Services** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 476,064 | 639,979 | 508,139 |
| Receipts: | | | |
| Sales Tax | 373,132 | 310,000 | 320,000 |
| Reimbursements & Miscellaneous | 59,904 | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **433,036** | **310,000** | **320,000** |
| **Resources Available:** | **909,100** | **949,979** | **828,139** |
| Expenditures: | | | |
| County Health | 65,000 | 65,000 | 65,000 |
| Topside Manor | 20,000 | 20,000 | 20,000 |
| High Plains Mental Health Center | 43,000 | 43,000 | 43,000 |
| Development Services NWKS, Inc | 30,000 | 30,000 | 30,000 |
| Other | | 150,000 | 545,639 |
| Senior Care Act | 4,500 | 4,500 | 4,500 |
| Ambulance | 92,280 | 100,000 | 100,000 |
| EMT Training | | 15,000 | 15,000 |
| Goodland Meal Site | 9,341 | 9,340 | |
| Rawlins County Dental Clinic | 5,000 | 5,000 | 5,000 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **269,121** | **441,840** | **828,139** |
| Unencumbered Cash Balance Dec 31 | 639,979 | 508,139 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 667,174 | 665,050 | 828,139 |

Adopted Budget

| **Health Capital Outlay** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 45,744 | 45,744 | 45,744 |
| Receipts: | | | |
| Reimbursements & Miscellaneous | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **45,744** | **45,744** | **45,744** |
| Expenditures: | | | |
| Capital Outlay | | | 45,744 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **45,744** |
| Unencumbered Cash Balance Dec 31 | 45,744 | 45,744 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 30,796 | 50,744 | 45,744 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Noxious Weed Capital Outlay** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 82,437 | 92,437 | 92,437 |
| Receipts: | | | |
| Transfer from Noxious Weed | 10,000 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **10,000** | **0** | **0** |
| **Resources Available:** | **92,437** | **92,437** | **92,437** |
| Expenditures: | | | |
| Capital Outlay | | | 92,437 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **92,437** |
| Unencumbered Cash Balance Dec 31 | 92,437 | 92,437 | 0 |
| 2021/2022/2023 Budget Authority Amount | 67,437 | 82,437 | 92,437 |

Adopted Budget

| **Pros Attorney Training** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 10,163 | 10,863 | 8,613 |
| Receipts: | | | |
| Reimbursements & Miscellaneous | 2,065 | 1,750 | 1,750 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **2,065** | **1,750** | **1,750** |
| **Resources Available:** | **12,228** | **12,613** | **10,363** |
| Expenditures: | | | |
| Contractual | 1,365 | 4,000 | 10,363 |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **1,365** | **4,000** | **10,363** |
| Unencumbered Cash Balance Dec 31 | 10,863 | 8,613 | 0 |
| 2021/2022/2023 Budget Authority Amount | 10,931 | 10,413 | 10,363 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Alcohol** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,456 | 8,573 | 8,573 |
| Receipts: | | | |
| Local Alcholo Liquor Tax | 8,573 | 11,000 | 11,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **8,573** | **11,000** | **11,000** |
| **Resources Available:** | **11,029** | **19,573** | **19,573** |
| Expenditures: | | | |
| Appropriation | 2,456 | 11,000 | 19,573 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **2,456** | **11,000** | **19,573** |
| Unencumbered Cash Balance Dec 31 | 8,573 | 8,573 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 11,000 | 13,456 | 19,573 |

Adopted Budget

| **Special Parks & Recreation** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,053 | 4,836 | 4,536 |
| Receipts: | | | |
| Local Alcohol Liquor Tax | 1,783 | 1,200 | 1,200 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,783** | **1,200** | **1,200** |
| **Resources Available:** | **4,836** | **6,036** | **5,736** |
| Expenditures: | | | |
| Appropriation | | 1,500 | 5,736 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **1,500** | **5,736** |
| Unencumbered Cash Balance Dec 31 | 4,836 | 4,536 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 1,673 | 4,202 | 5,736 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Tourism & Convention** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 146,662 | 136,662 |
| Receipts: | | | |
| Transient Guest Tax | 248,017 | 240,000 | 240,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **248,017** | **240,000** | **240,000** |
| **Resources Available:** | **248,017** | **386,662** | **376,662** |
| Expenditures: | | | |
| Appropriation | 101,355 | 250,000 | 376,662 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **101,355** | **250,000** | **376,662** |
| Unencumbered Cash Balance Dec 31 | 146,662 | 136,662 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 225,000 | 370,000 | 376,662 |

Adopted Budget

| **Sheriff's Commissary** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 23,999 | 30,941 | 36,441 |
| Receipts: | | | |
| Reimbursements & Miscellaneous | 65,343 | 75,000 | 75,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **65,343** | **75,000** | **75,000** |
| **Resources Available:** | **89,342** | **105,941** | **111,441** |
| Expenditures: | | | |
| Contractual | 20,623 | 20,000 | |
| Commodities | 26,650 | 40,000 | 111,441 |
| Capital Outlay | 7,065 | 5,000 | |
| Sales Tax | 4,063 | 4,500 | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **58,401** | **69,500** | **111,441** |
| Unencumbered Cash Balance Dec 31 | 30,941 | 36,441 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 81,565 | 79,499 | 111,441 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Waste Disposal** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 674,724 | 816,476 | 844,126 |
| Receipts: | | | |
| Fees | 538,975 | 500,000 | 500,000 |
| Reimbursements & Miscellaneous | 15,657 | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **554,632** | **500,000** | **500,000** |
| **Resources Available:** | **1,229,356** | **1,316,476** | **1,344,126** |
| Expenditures: | | | |
| Personal Services | 124,874 | 111,000 | 175,000 |
| Contractual | 244,147 | 121,350 | 197,900 |
| Commodities | 41,234 | 40,000 | 65,000 |
| Capital Outlay | 2,625 | 200,000 | 906,226 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **412,880** | **472,350** | **1,344,126** |
| Unencumbered Cash Balance Dec 31 | 816,476 | 844,126 | 0 |
| 2021/2022/2023 Budget Authority Amount | 1,061,401 | 1,104,524 | 1,344,126 |

Adopted Budget

| **Sales Tax for Road Project** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,372,729 | 3,948,585 | 3,931,217 |
| Receipts: | | | |
| Sales Tax | 1,491,187 | 1,250,000 | 1,250,000 |
| Reimbursements & Miscellaneous | | | |
| | | | |
| Interest on Idle Funds | 334 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,491,521** | **1,250,000** | **1,250,000** |
| **Resources Available:** | **4,864,250** | **5,198,585** | **5,181,217** |
| Expenditures: | | | |
| Contractual | 847 | 250,000 | 2,400,000 |
| Bond Principal | 865,000 | 885,000 | 905,000 |
| Bond Interest | 49,818 | 32,368 | 14,340 |
| Capital Outlay | | 100,000 | 1,861,877 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **915,665** | **1,267,368** | **5,181,217** |
| Unencumbered Cash Balance Dec 31 | 3,948,585 | 3,931,217 | 0 |
| 2021/2022/2023 Budget Authority Amount | 4,922,126 | 4,807,910 | 5,181,217 |

| **CPA Summary** |
|---|
| |

Sherman County 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **(2012) 911** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 141,577 | 155,643 | 90,643 |
| Receipts: | | | |
| Telephone Tax | 93,811 | 55,000 | 55,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 11 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **93,822** | **55,000** | **55,000** |
| **Resources Available:** | **235,399** | **210,643** | **145,643** |
| Expenditures: | | | |
| Contractual | 79,081 | 100,000 | 100,000 |
| Commodities | 675 | 20,000 | 45,643 |
| Capital Outlay | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **79,756** | **120,000** | **145,643** |
| Unencumbered Cash Balance Dec 31 | 155,643 | 90,643 | 0 |
| 2021/2022/2023 Budget Authority Amount | 162,955 | 146,577 | 145,643 |

Adopted Budget

| **0** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**

Sherman County

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-A

| (1) Fund Name: Auto Administration | | (2) Fund Name: Post Closure- Landfill | | (3) Fund Name: County Clerk Tech | | (4) Fund Name: County Treasurer Tech | | (5) Fund Name: Landfill Excavation | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 225,000 | Cash Balance Jan 1 | 12,557 | Cash Balance Jan 1 | 10,915 | Cash Balance Jan 1 | 18,076 | 266,548 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Motor Vehicle Fees | 78,534 | None | 0 | Fees | 2,400 | Fees | 2,400 | None | 0 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 78,534 | Total Receipts | 0 | Total Receipts | 2,400 | Total Receipts | 2,400 | Total Receipts | 0 | 83,334 |
| Resources Available: | 78,534 | Resources Available: | 225,000 | Resources Available: | 14,957 | Resources Available: | 13,315 | Resources Available: | 18,076 | 349,882 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Personal Services | 67,543 | None | 0 | None | 0 | None | 0 | None | 0 | |
| Contractual | 1,990 | | | | | | | | | |
| Miscellaneous | 730 | | | | | | | | | |
| Capital Outlay | 1,666 | | | | | | | | | |
| Trf to General | 6,605 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 78,534 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 78,534 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 225,000 | Cash Balance Dec 31 | 14,957 | Cash Balance Dec 31 | 13,315 | Cash Balance Dec 31 | 18,076 | 271,348 ** |
| | | | | | | | | | | 271,348 ** |

**Note: These two block figures should agree.

**CPA Summary**

Sherman County

## NON-BUDGETED FUNDS (B)

2023

*(Only the actual budget year for 2021 is reported)*

Non-Budgeted Funds-B

| (1) Fund Name: Register of Deeds Tech | | (2) Fund Name: Capital Improvement | | (3) Fund Name: Equipment Reserve | | (4) Fund Name: Special Machinery | | (5) Fund Name: Sheriff Drug Seizure | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 58,463 | Cash Balance Jan 1 | 992,550 | Cash Balance Jan 1 | 93,935 | Cash Balance Jan 1 | 457,249 | Cash Balance Jan 1 | 17,833 | 1,620,030 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Fees | 9,598 | Trf from General | 300,000 | Trf from General | 50,000 | Trf from Road & Bridg | 100,000 | None | 0 | |
| Int on Idle Funds | 6 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 9,604 | Total Receipts | 300,000 | Total Receipts | 50,000 | Total Receipts | 100,000 | Total Receipts | 0 | 459,604 |
| Resources Available: | 68,067 | Resources Available: | 1,292,550 | Resources Available: | 143,935 | Resources Available: | 557,249 | Resources Available: | 17,833 | 2,079,634 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | 911 | None | 0 | None | 0 | None | 0 | Other | 3,020 | |
| Commodities | 90 | | | | | | | | | |
| Capital Outlay | 1,335 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 2,336 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 3,020 | 5,356 |
| Cash Balance Dec 31 | 65,731 | Cash Balance Dec 31 | 1,292,550 | Cash Balance Dec 31 | 143,935 | Cash Balance Dec 31 | 557,249 | Cash Balance Dec 31 | 14,813 | **2,074,278** ** |
| | | | | | | | | | | **2,074,278** ** |

**Note: These two block figures should agree.

**CPA Summary**

Sherman County

## NON-BUDGETED FUNDS (C)

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-C

| (1) Fund Name: Smoky Gardens | | (2) Fund Name: Prosecutor Forfeiture Trus | | (3) Fund Name: Micro Loans | | (4) Fund Name: Sheriff Reward Donation | | (5) Fund Name: Grants | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 32,066 | Cash Balance Jan 1 | 72,248 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 144 | Cash Balance Jan 1 | 24,970 | 129,428 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | 485 | Reimb & Misc | 559 | None | 0 | None | 0 | Reimb & Misc | 416 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 485 | Total Receipts | 559 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 416 | 1,460 |
| Resources Available: | 32,551 | Resources Available: | 72,807 | Resources Available: | 0 | Resources Available: | 144 | Resources Available: | 25,386 | 130,888 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| None | 0 | Contractual | 820 | None | 0 | None | 0 | Grant Expense | 4,546 | |
| | | Capital Outlay | 7,730 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 8,550 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 4,546 | 13,096 |
| Cash Balance Dec 31 | 32,551 | Cash Balance Dec 31 | 64,257 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 144 | Cash Balance Dec 31 | 20,840 | **117,792** ** |
| | | | | | | | | | | **117,792** ** |

**Note: These two block figures should agree.

**CPA Summary**

Sherman County

## NON-BUDGETED FUNDS (D)

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-D

| (1) Fund Name: Fundraiser Donations Fire | | (2) Fund Name: Fundraiser Donations EMS | | (3) Fund Name: COVID-19 | | (4) Fund Name: SPARK COVID-19 | | (5) Fund Name: PBC Bonds- Topside Manor | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,113 | Unencumbered Cash Balance Jan 1 | 5,491 | Unencumbered Cash Balance Jan 1 | 11,471 | Unencumbered Cash Balance Jan 1 | 69,208 | Unencumbered Cash Balance Jan 1 | 11,468,706 | Total 11,558,989 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | 2,876 | Donations | 1,697 | Federal Grants | 78,608 | None | 0 | Int on Idle Funds | 13,117 | |
| Total Receipts | 2,876 | Total Receipts | 1,697 | Total Receipts | 78,608 | Total Receipts | 0 | Total Receipts | 13,117 | 96,298 |
| Resources Available: | 6,989 | Resources Available: | 7,188 | Resources Available: | 90,079 | Resources Available: | 69,208 | Resources Available: | 11,481,823 | 11,655,287 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 2,600 | Contractual | 894 | None | 0 | Contractual | 68,795 | Contractual | 8,521,970 | |
| Total Expenditures | 2,600 | Total Expenditures | 894 | Total Expenditures | 0 | Total Expenditures | 68,795 | Total Expenditures | 8,521,970 | 8,594,259 |
| Cash Balance Dec 31 | 4,389 | Cash Balance Dec 31 | 6,294 | Cash Balance Dec 31 | 90,079 | Cash Balance Dec 31 | 413 | Cash Balance Dec 31 | 2,959,853 | **3,061,028** ** |
| | | | | | | | | | | **3,061,028** ** |

**Note: These two block figures should agree.

**CPA Summary**

Sherman County

## NON-BUDGETED FUNDS (E)

2023

*(Only the actual budget year for 2021 is reported)*

Non-Budgeted Funds-E

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| ARPA COVID- 19 | | CDBG-CV Grant | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Federal Grant | 574,654 | Reimb & Misc | 37,960 | | | | | | | |
| Int on Idle Funds | 25 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 574,679 | Total Receipts | 37,960 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 612,639 |
| Resources Available: | 574,679 | Resources Available: | 37,960 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 612,639 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 5,809 | Contractual | 36,760 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 5,809 | Total Expenditures | 36,760 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 42,569 |
| Cash Balance Dec 31 | 568,870 | Cash Balance Dec 31 | 1,200 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **570,070** ** |
| | | | | | | | | | | **570,070** ** |

**Note: These two block figures should agree.

**CPA Summary**

Sherman County 2023

**NOTICE OF BUDGET HEARING**

The governing body of
**Sherman County**
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,921,558 | 21.278 | 4,743,748 | 21.272 | 4,860,343 | 2,337,175 | 22.537 |
| Debt Service | | | | | | | |
| Road & Bridge | 1,582,146 | 9.860 | 1,749,967 | 11.660 | 2,162,558 | 1,279,307 | 12.336 |
| Noxious Weed | 83,557 | 0.735 | 91,803 | 0.681 | 149,525 | 80,895 | 0.780 |
| Health | 442,089 | 0.503 | 474,750 | 0.525 | 452,780 | 90,232 | 0.870 |
| Conservation District | 28,500 | 0.252 | 28,500 | 0.261 | 28,500 | 26,881 | 0.259 |
| Election Board | 39,488 | 0.413 | 68,658 | 0.736 | 88,800 | 25,207 | 0.243 |
| County Home Maintenanc | 49,537 | 0.079 | 50,000 | 0.038 | 50,000 | 48,888 | 0.471 |
| Historical Society | 11,000 | 0.099 | 11,000 | 0.097 | 11,000 | 10,549 | 0.102 |
| Appraiser's Cost | 176,087 | 1.610 | 218,186 | 1.785 | 202,636 | 176,254 | 1.700 |
| Program for the Elderly | 49,284 | 0.423 | 50,950 | 0.476 | 50,470 | 46,941 | 0.453 |
| Free Fair | 35,000 | 0.311 | 35,000 | 0.310 | 35,000 | 33,383 | 0.322 |
| Park-Soldier's Memorial | 26,665 | 0.344 | 40,000 | 0.366 | 75,000 | 18,983 | 0.183 |
| Cemetery | 42,000 | 0.376 | 42,000 | 0.372 | 42,000 | 40,029 | 0.386 |
| Parks-Interlocal Rec | 41,350 | 0.368 | 41,350 | 0.364 | 41,350 | 39,681 | 0.383 |
| Library | 25,000 | 0.222 | 25,000 | 0.221 | 25,000 | 23,834 | 0.230 |
| County Hospital Maintena | 689,500 | 6.160 | 690,000 | 6.000 | 634,100 | 622,239 | 6.000 |
| Employee Benefits | 2,153,082 | 20.362 | 2,252,000 | 18.689 | 2,645,000 | 1,994,584 | 19.233 |
| Tort Liability | 10,680 | 0.180 | 12,000 | 0.093 | 26,000 | 8,301 | 0.080 |
| PBC Debt Service | 656,715 | 6.480 | 682,336 | 8.004 | 882,296 | 699,066 | 6.741 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Health Care Services | 269,121 | | 441,840 | | 828,139 | | |
| Health Capital Outlay | | | | | 45,744 | | |
| Noxious Weed Capital Ou | | | | | 92,437 | | |
| Pros Attorney Training | 1,365 | | 4,000 | | 10,363 | | |
| Special Alcohol | 2,456 | | 11,000 | | 19,573 | | |
| Special Parks & Recreatio | | | 1,500 | | 5,736 | | |
| Tourism & Convention | 101,355 | | 250,000 | | 376,662 | | |
| Sheriff's Commissary | 58,401 | | 69,500 | | 111,441 | | |
| Waste Disposal | 412,880 | | 472,350 | | 1,344,126 | | |
| Sales Tax for Road Projec | 915,665 | | 1,267,368 | | 5,181,217 | | |
| (2012) 911 | 79,756 | | 120,000 | | 145,643 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 78,534 | | | | | | |
| Non-Budgeted Funds-B | 5,356 | | | | | | |
| Non-Budgeted Funds-C | 13,096 | | | | | | |
| Non-Budgeted Funds-D | 8,594,259 | | | | | | |
| Non-Budgeted Funds-E | 42,569 | | | | | | |
| Totals | 20,638,051 | 70.055 | 13,944,806 | 71.950 | 20,623,439 | 7,602,429 | 73.309 |
| | | | | | | *Revenue Neutral Rate* ** | *71.590* |
| Less: Transfers | 466,605 | | 415,000 | | 690,000 | | |
| Net Expenditure | 20,171,446 | | 13,529,806 | | 19,933,439 | | |
| Total Tax Levied | 7,405,383 | | 7,423,254 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 105,733,738 | | 0 | | 103,703,749 | | |

Outstanding Indebtedness,

| January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 3,505,000 | 2,655,000 | 1,790,000 |
| Revenue Bonds | 0 | 11,915,000 | 11,650,000 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 45,415 | 0 | 0 |
| Total | 3,550,415 | 14,570,000 | 13,440,000 |

*Tax rates are expressed in mills

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

0
0

Sherman County

2023

**NOTICE OF BUDGET HEARING**

| Special District Funds | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimted Tax Rate* | *Revenue Neutral Rate*** | July 1, 2022 Estimated Valuation |
| Sherman Co Rural Fire Dist # | 195,459 | 3.655 | 392,000 | 4.083 | 563,000 | 301,102 | 4.546 | *4.195* | 66,240,988 |

**Follow procedure in KSA 79-2988 to exceed RNR**

*Tax rates are expressed in mills

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

0

0

Sherman County 2023

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Sherman County**
will meet on 9/12/22 at 8:15 AM at 813 Broadway Rm 101, Goodland for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Sherman County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,921,558 | 21.278 | 4,743,748 | 21.272 | 4,860,343 | 2,337,175 | 22.537 |
| Debt Service | | | | | | | |
| Road & Bridge | 1,582,146 | 9.860 | 1,749,967 | 11.660 | 2,162,558 | 1,279,307 | 12.336 |
| Noxious Weed | 83,557 | 0.735 | 91,803 | 0.681 | 149,525 | 80,895 | 0.780 |
| Health | 442,089 | 0.503 | 474,750 | 0.525 | 452,780 | 90,232 | 0.870 |
| Conservation District | 28,500 | 0.252 | 28,500 | 0.261 | 28,500 | 26,881 | 0.259 |
| Election Board | 39,488 | 0.413 | 68,658 | 0.736 | 88,800 | 25,207 | 0.243 |
| County Home Maintenanc | 49,537 | 0.079 | 50,000 | 0.038 | 50,000 | 48,888 | 0.471 |
| Historical Society | 11,000 | 0.099 | 11,000 | 0.097 | 11,000 | 10,549 | 0.102 |
| Appraiser's Cost | 176,087 | 1.610 | 218,186 | 1.785 | 202,636 | 176,254 | 1.700 |
| Program for the Elderly | 49,284 | 0.423 | 50,950 | 0.476 | 50,470 | 46,941 | 0.453 |
| Free Fair | 35,000 | 0.311 | 35,000 | 0.310 | 35,000 | 33,383 | 0.322 |
| Park-Soldier's Memorial | 26,665 | 0.344 | 40,000 | 0.366 | 75,000 | 18,983 | 0.183 |
| Cemetery | 42,000 | 0.376 | 42,000 | 0.372 | 42,000 | 40,029 | 0.386 |
| Parks-Interlocal Rec | 41,350 | 0.368 | 41,350 | 0.364 | 41,350 | 39,681 | 0.383 |
| Library | 25,000 | 0.222 | 25,000 | 0.221 | 25,000 | 23,834 | 0.230 |
| County Hospital Maintena | 689,500 | 6.160 | 690,000 | 6.000 | 634,100 | 622,239 | 6.000 |
| Employee Benefits | 2,153,082 | 20.362 | 2,252,000 | 18.689 | 2,645,000 | 1,994,584 | 19.233 |
| Tort Liability | 10,680 | 0.180 | 12,000 | 0.093 | 26,000 | 8,301 | 0.080 |
| PBC Debt Service | 656,715 | 6.480 | 682,336 | 8.004 | 882,296 | 699,066 | 6.741 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Health Care Services | 269,121 | | 441,840 | | 828,139 | | |
| Health Capital Outlay | | | | | 45,744 | | |
| Noxious Weed Capital Ou | | | | | 92,437 | | |
| Pros Attorney Training | 1,365 | | 4,000 | | 10,363 | | |
| Special Alcohol | 2,456 | | 11,000 | | 19,573 | | |
| Special Parks & Recreatio | | | 1,500 | | 5,736 | | |
| Tourism & Convention | 101,355 | | 250,000 | | 376,662 | | |
| Sheriff's Commissary | 58,401 | | 69,500 | | 111,441 | | |
| Waste Disposal | 412,880 | | 472,350 | | 1,344,126 | | |
| Sales Tax for Road Projec | 915,665 | | 1,267,368 | | 5,181,217 | | |
| (2012) 911 | 79,756 | | 120,000 | | 145,643 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 78,534 | | | | | | |
| Non-Budgeted Funds-B | 5,356 | | | | | | |
| Non-Budgeted Funds-C | 13,096 | | | | | | |
| Non-Budgeted Funds-D | 8,594,259 | | | | | | |
| Totals | 20,595,482 | 70.055 | 13,944,806 | 71.950 | 20,623,439 | 7,602,429 | 73.309 |
| | | | | | | *Revenue Neutral Rate* ** | *71.590* |
| Less: Transfers | 466,605 | | 415,000 | | 690,000 | | |
| Net Expenditure | 20,128,877 | | 13,529,806 | | 19,933,439 | | |
| Total Tax Levied | 7,405,383 | | 7,423,254 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 105,733,738 | | 0 | | 103,703,749 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 3,505,000 | 2,655,000 | 1,790,000 |
| Revenue Bonds | 0 | 11,915,000 | 11,650,000 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 45,415 | 0 | 0 |
| Total | 3,550,415 | 14,570,000 | 13,440,000 |

*Tax rates are expressed in mills

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

Ashley N. Mannis
Sherman County Clerk

Sherman County 2023

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

| Special District Funds | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimted Tax Rate* | *Revenue Neutral Rate*** | July 1, 2022 Estimated Valuation |
| Sherman Co Rural Fire Dist # | 195,459 | 3.655 | 392,000 | 4.083 | 563,000 | 301,102 | 4.546 | *4.195* | 66,240,988 |

**Follow procedure in KSA 79-2988 to exceed RNR**

*Tax rates are expressed in mills

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

Ashley N. Mannis
Sherman County Clerk

2023

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

**Sherman County**

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 71.590 | Proposed Tax Rate | 73.309 |

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988