Notice of Budget Hearing

NOTICE OF BUDGET HEARING

The governing body of

Sherman County

will meet on September 30, 2014 at 8:00 a.m. at Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. OR

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

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	2,676,024	19.940	2,760,472	14.227	3,129,464	1,386,704	17.386
Debt Service	143,525	2.039	144,625	2.067	219,900	145,024	1.818
Road & Bridge	367,214	15.766	313,623	11.758	1,893,200	598,968	7.510
Noxious Weed	57,153	1.159	71,439	0.031	131,000	59,152	0.742
Health	312,463	0.431	304,360	0.465	347,527	34,313	0.430
Conservation District	22,056	0.288	20,675	0.291	25,000	23,894	0.300
Election Board	37,751	0.510	66,286	0.776	78,500	48,941	0.614
County Home Maintena	38,120	0.236	54,000	0.649	50,000	42,977	0.539
Historical Society	8,047	0.108	11,000	0.171	11,000	9,496	0.119
Appraiser's Cost	155,576	1.995	140,435	1.998	169,175	156,631	1.951
Program for the Elderly	23,064	0.300	21,942	0.312	44,400	44,061	0.552
Free Fair	27,585	0.357	27,256	0.383	30,000	28,775	0.361
Park Soldier's Memorial	5,975	0.078	15,000	0.212	39,624	19,042	0.239
Cemetery	41,482	0.540	39,807	0.542	42,000	39,893	0.500
Parks-Interlocal Rec	37,914	0.499	35,278	0.494	41,350	39,851	0.500
Library	24,106	0.313	22,963	0.317	25,000	23,869	0.299
County Hospital Mainte	450,574	5.993	423,736	5.921	498,000	478,536	6.000
Employee Benefits	1,248,688	14.554	1,583,491	21.270	1,944,000	1,463,928	18.355
Tort Liability		0.227	16,518	0.367	28,000	17,272	0.217
Auto Administration	60,621		77,800		76,500		
Health Care Services	9301,988		176,080		810,799		
Health Capital Outlay	659				49,809		
Noxious Weed Capital					3,437		
Pros Attorney Diversion	8,567		501				
Pros Attorney Training	2,4731		1800		4,710		
Special Alcohol	19,793		13,406		14,000		
Special Parks & Recreat			3,312		1,800		
Tourism & Convention	112,307		120,000		140,000		
911 Fund	12,568						
Sheriff's Commissary	19,963		25,000		39,100		
Waste Disposal	1,065,530		949,651		701,866		
E-911	886		2,700		83,292		
Sales Tax for Road Proj	918,268		916,932		942,3681		
(2012) 911 Fund	25,210		26,000		181,850		
Non Budgeted Funds-A	107,228						
Non Budgeted Funds-B	7408,312						
Non Budgeted Funds-C	47,082						
Totals	9,743,172	65.255	9,386,137	62.251	11,796,671	4,660,327	58.432
Less: Transfers	274,009		9141,704		12,700		
Net Expenditure	9,469,163		9,244,433		1,783,971		
Total Tax Levied	4,536,015		4,586,960				
Assessed Valuation	69,512,012		73,685,914		79,758,224		

Outstanding Indebtedness January	2012	2013	2014
G.O. Bonds	10,715,000	9,380,000	8,530,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	354,873	235,351	146,942
Total	1,069,873	9,615,351	8,676,942

*Tax rates are expressed in mills

Janet Rumpel
Clerk

NOTICE OF BUDGET HEARING

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015			
Other County Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	July 1, 2014 Estimated Valuation	Est. Tax Rate*
SCRFD #1:								
General	286,555	4.475	218,000	4.770	364,500	230,084	51,574,754	4.461
Special	2,501		0		2,501			
Equipment Reserve	0		0		62,274			
Totals	289,056	4.475	218,000	4.770	429,275	230,084		4.461

*Tax rates are expressed in mills

Clerk

Published in The Goodland Star-News, Tuesday, September 16, 2014.

State of Kansas
County

CERTIFICATE

2015

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 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

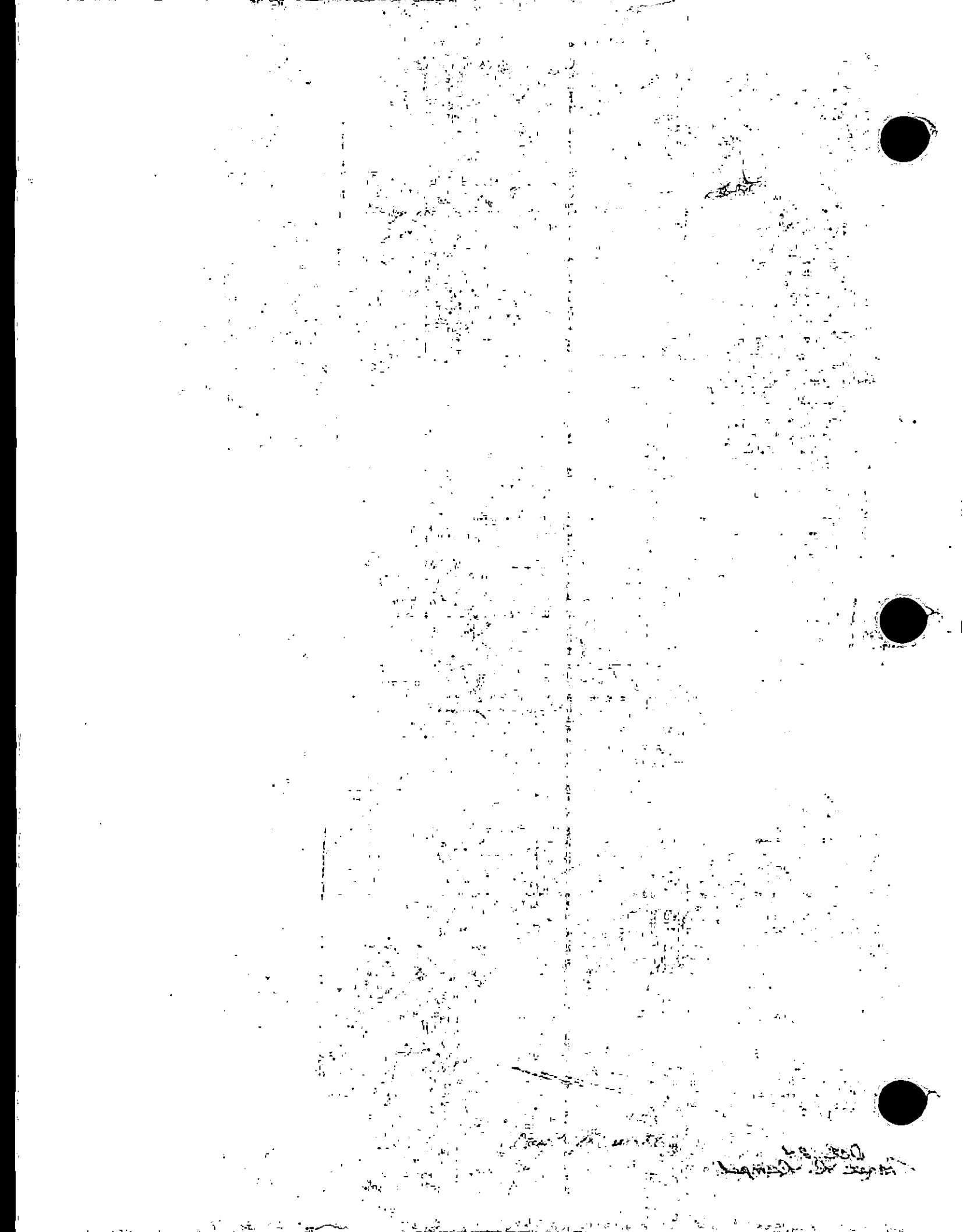
Table of Contents:		Page No.	2015 Adopted Budget: Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	3,129,464	1,386,704	17.403
Debt Service	10-113	8	219,900	145,024	1.820
Road & Bridge	79-1946	9	1,893,200	598,968	7.517
Noxious Weed	2-1318	10	131,000	59,152	.742
Health	65-204	10	347,527	34,313	.431
Conservation District	2-1907b	11	25,000	23,894	.300
Election Board	25-2201a	11	78,500	48,941	.614
County Home Maintenance	19-2106a	12	50,000	42,977	.539
Historical Society	19-2651	12	11,000	9,496	.119
Appraiser's Cost	19-436	13	169,175	155,631	1.953
Program for the Elderly	12-1680	13	44,400	44,061	.553
Free Fair	2-132	14	30,000	28,775	.361
Park-Soldier's Memorial	19-2803e	14	39,624	19,042	.239
Cemetery	19-3105	15	42,000	39,893	.501
Parks-Interlocal Rec	19-2803e	15	41,350	39,851	.500
Library	12-1230	16	25,000	23,869	.300
County Hospital Maintenance	19-4606	16	498,000	478,536	6.000
Employee Benefits	12-16,102	17	1,944,000	1,463,928	18.372
Tort Liability	75-6101	17	28,000	17,272	.217
Auto Administration		18	76,500		
Health Care Services		18	810,799		
Health Capital Outlay		19	49,809		
Noxious Weed Capital Outlay		19	3,437		
Pros Attorney Diversion		20			
Pros Attorney Training		20	4,710		
Special Alcohol		21	14,000		
Special Parks & Recreation		21	1,800		
Tourism & Convention		22	140,000		
911 Fund		22			
Sheriff's Commissary		23	39,100		
Waste Disposal		23	701,866		
E-911		24	83,292		
Sales Tax for Road Project		24	942,368		
(2012) 911 Fund		25	181,850		
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
Non-Budgeted Funds-C		28			
Totals		xxxxx	11,796,671	4,660,327	58.481
Budget Summary		29			
Budget Summary2		30			
Neighborhood Revitalization Rebate			Vote publication required?	No	County Clerk's Use Only: 79,680,520 Nov 1, 2014 Total Assessed Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
Box 12
d, KS 67550
il:
adk@cpavb.com

COUNTY CLERK SEAL SHERMAN COUNTY, KANSAS

Attest: Oct. 2 2014
Janet R. Rumpel
County Clerk

Gary Enfield
Steven J. Evert
Governing Body



State of Kansas
County
2015

Sherman County

CERTIFICATE (2)

Other County		Page No.	2015 Proposed Budget: Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
SCRFD #1:						
General		32	364,500	230,084	51,502,861	4.467
Special		33	2,501			
Equipment Reserve		34	62,274			
TOTALS		xxxxx	429,275	230,084		

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Computation to Determine Limit for 2015

			Amount of Levy
1.	Total tax levy amount in 2014 budget	+ $	4,586,960
2.	Debt service levy in 2014 budget	- $	152,318
3.	Tax levy excluding debt service	$	4,434,642

2014 Valuation Information for Valuation Adjustments

4.	New improvements for 2014:			+	1,369,655
5.	Increase in personal property for 2014:				
	5a. Personal property 2014	+	2,889,077		
	5b. Personal property 2013	-	3,466,486		
	5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6.	Valuation of property that has changed in use during 2014:				279,421
7.	Total valuation adjustment (sum of 4, 5c, and 6)				1,649,076
8.	Total estimated valuation July 1,2014		79,758,224		
9.	Total valuation less valuation adjustment (8 minus 7)				78,109,148
10.	Factor for increase (7 divided by 9)				0.02111

11.	Amount of increase (10 times 3)	+ $	93,626
12.	2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	4,528,268
13.	Debt service levy in this 2015 budget		145,024
14.	2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		4,673,292
15.	Consumer Price Index for all urban consumers for calendar year 2013		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	66,520
17.	Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	4,739,812

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	1,048,322	98,822	1,423	10,995
Debt Service	152,318	14,359	207	1,598
Road & Bridge	866,368	81,673	1,176	9,088
Noxious Weed	2,250	212	3	24
Health	34,262	3,230	47	359
Conservation District	21,476	2,025	29	225
Election Board	57,203	5,393	78	600
County Home Maintenan	47,851	4,511	65	502
Historical Society	12,620	1,190	17	132
Appraiser's Cost	147,212	13,878	200	1,544
Program for the Elderly	22,975	2,166	31	241
Free Fair	28,226	2,661	38	296
Park-Soldier's Memorial	15,600	1,471	21	164
Cemetery	39,947	3,766	54	419
Parks-Interlocal Rec	36,372	3,429	49	382
Library	23,336	2,200	32	245
County Hospital Mainten	436,291	41,129	592	4,576
Employee Benefits	1,567,292	147,749	2,127	16,440
Tort Liability	27,039	2,549	37	284
TOTAL	4,586,960	432,413	6,226	48,114

County Treas Motor Vehicle Estimate 432,413

County Treasurers Recreational Vehicle Estimate 6,226

County Treasurers 16/20M Vehicle Estimate 48,114

Motor Vehicle Factor 0.09427

Recreational Vehicle Factor 0.00136

16/20M Vehicle Factor 0.01049

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Equipment Reserve	50,000	50,000	-	19-119
General	Capital Improvement	200,000	50,000	-	19-120
Auto Administration	General	16,102	27,700	12,700	8-145
Pros Attorney Diversion	General	7,907			Close Fund
Trash Hauling (Landfill)	Equipment Reserve		14,004		19-119
	Total	274,009	141,704	12,700	
	Adjustments*				
	Adjusted Totals	274,009	141,704	12,700	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006	9/15/2006	1/1/2025	3.90 - 4.50	12,000,000	590,000	1/1,7/1	7/1	18,364	590,000		
Series 2010	7/1/2010	9/1/2015	3.00 - 3.50	650,000	275,000	3/1,9/1	9/1	9,625	135,000	4,900	140,000
Series 2012 Refunding	3/1/2012	7/1/2023	2.00 - 2.125	7,900,000	7,665,000	1/1,7/1	7/1	153,568	155,000	147,368	770,000
Total G.O. Bonds					**8,530,000**			**181,557**	**880,000**	**152,268**	**910,000**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**8,530,000**			**181,557**	**880,000**	**152,268**	**910,000**

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 1,2014	Payments Due 2014	Payments Due 2015
Caterpillar Road Grader	9/28/2010	48	3.76	100,010	25,804	26,788	
HVAC System	10/18/2011	60	3.35	215,723	121,138	43,145	43,145
				Totals	**146,942**	**69,933**	**43,145**

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

Sherman County 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	420,684	595,237	305,218
Receipts:			
Ad Valorem Tax	1,275,440	950,000	xxxxxxxxxxxxxxxx
Delinquent Tax	1,592	800	500
Motor Vehicle Tax	129,627	124,000	98,822
Recreational Vehicle Tax	1,889	1,400	1,423
16/20M Vehicle Tax	12,847	12,000	10,995
Commercial Vehicle Tax		6,871	6,900
LAVTR		0	0
City and County Revenue Sharing		0	0
In Lieu of Tax	1,481	1,056	1,000
County Redemption	52,005	4,500	10,000
Severance Tax	2,114	300	350
Sales Tax	651,793	602,000	600,000
Local Alcohol Liquor Tax	1,511	1,100	1,200
Licenses Permits & Fees:			
Antique Car Fees	1,980	3,300	2,000
Copies	4,122	3,800	3,500
Diversion Fees	1,751	500	500
Filing Fees	65	755	65
Mortgage Registration Fees	67,218	40,725	38,000
Officer's Fees	17,544	14,000	14,000
Driver's License Fees	1,871	1,650	1,650
Ambulance Fees	316,980	530,000	525,000
Miscellaneous Licenses & Fees	15,155	12,000	15,000
Uses of Money & Property:			
Interest on Investments	24,780	19,800	22,500
Interest on Current Taxes	8,676	7,000	7,200
Interest on Delinquent Taxes	75,509	10,000	15,000
Rent on Real Property	5,479	4,300	4,500
Reimbursements & Miscellaneous:			
Emergency Mgmt Grant	22,238		0
Reimbursed Prisoner Care	42,489	25,000	28,000
Reimbursed Prairie Dog Bait		2,108	0
Miscellaneous Reimbursements	31,142	39,230	32,000
Other (Sale of Metal at Landfill)	59,270	60,344	70,000
Operating Transfers:			
From Auto Administration	16,102	27,700	12,700
From Prosecuting Attorney Diversion	7,907	0	
Neighborhood Revitalization Rebates		-35,786	(38,370)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,850,577**	**2,470,453**	**1,484,435**
Resources Available:	**3,271,261**	**3,065,690**	**1,789,653**

Sherman County 2015

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	3,271,261	3,065,690	1,789,653
Expenditures:			
County Commissioners	53,466	54,400	57,000
County Clerk	108,232	107,000	96,370
County Treasurer	100,677	96,051	96,450
County Attorney	138,154	138,958	150,000
Register of Deeds	45,993	48,720	55,670
Building Manager	34,943	35,588	46,980
Sheriff	577,488	614,565	659,300
Unified Courts	111,621	107,000	132,631
Courthouse General	344,009	433,252	737,070
Central Dispatch	251,886	242,412	245,903
Emergency Management	22,296	26,300	33,500
Ambulance	532,983	639,828	644,914
Non Departmental	31,046	41,500	80,000
Appropriations	73,230	74,898	93,676
Operating Transfers	250,000	100,000	0
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Subtotal	2,676,024	2,760,472	3,129,464
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,676,024**	**2,760,472**	**3,129,464**
Unencumbered Cash Balance Dec 31	595,237	305,218	xxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	3,012,601	3,103,853	3,129,464
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,129,464
		Tax Required	1,339,811
	Delinquent Comp Rate:	3.5%	46,893
		Amount of 2014 Ad Valorem Tax	1,386,704

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
County Commissioners			
Personal Services	49,794	50,950	52,500
Contractual	3,672	3,450	4,500
Commodities			
Capital Outlay			
Total	53,466	54,400	57,000
County Clerk			
Personal Services	100,331	99,850	88,000
Contractual	5,369	5,300	5,470
Commodities	2,399	1,700	2,200
Capital Outlay	133	150	700
Total	108,232	107,000	96,370
County Treasurer			
Personal Services	89,405	86,684	84,000
Contractual	7,334	6,849	7,950
Commodities	3,938	2,518	4,500
Capital Outlay			
Total	100,677	96,051	96,450
County Attorney			
Personal Services	130,663	130,908	139,200
Contractual	4,024	4,700	7,150
Commodities	3,438	3,300	3,400
Capital Outlay	29	50	250
Total	138,154	138,958	150,000
Register of Deeds			
Personal Services	42,978	45,450	51,200
Contractual	1,985	2,270	2,970
Commodities	1,030	1,000	1,000
Capital Outlay		0	500
Total	45,993	48,720	55,670
Building Manager			
Personal Services	27,296	29,028	37,750
Contractual	2,601	2,760	3,695
Commodities	4,632	3,600	5,025
Capital Outlay	414	200	510
Total	34,943	35,588	46,980
Sheriff			
Personal Services	409,338	434,864	449,600
Contractual	70,514	60,390	77,200
Commodities	41,517	36,578	48,000
Capital Outlay	2,091	37,387	39,000
Jail Expense	54,028	45,346	45,500
Total	577,488	614,565	659,300
Unified Courts			
Personal Services			0
Contractual	100,099	97,600	114,631
Commodities	2,625	1,400	5,000
Capital Outlay	8,897	8,000	13,000
Total	111,621	107,000	132,631
Total - Page 7b	**1,170,574**	**1,202,282**	**1,294,401**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Courthouse General			
Personal Services	53,953	54,262	62,920
Contractual	219,847	271,960	368,150
Commodities	8,807	2,030	6,000
Capital Outlay	61,402	105,000	300,000
Total	344,009	433,252	737,070
Central Dispatch			
Personal Services	231,303	216,116	221,883
Contractual	18,132	20,296	15,520
Commodities	1,383	2,000	2,500
Capital Outlay	1,068	4,000	6,000
Total	251,886	242,412	245,903
Emergency Management			
Personal Services			
Contractual	17,007	17,500	19,500
Commodities	324	1,800	11,000
Capital Outlay	4,965	7,000	3,000
Total	22,296	26,300	33,500
Ambulance			
Personal Services	367,383	406,918	443,872
Contractual	76,474	95,420	77,632
Commodities	80,205	60,900	77,610
Capital Outlay	8,921	76,590	45,800
Total	532,983	639,828	644,914
Non Departmental			
Juvenile Detention	1,940	4,000	12,000
Prisoner Medical	20,553	20,000	50,000
Other	8,553	17,500	18,000
Total	31,046	41,500	80,000
Appropriations			
Northwest Kansas Planning & Developm	6,951	7,370	7,976
Family Shelter	1,000	1,000	1,000
Economic Development	53,781	54,000	70,000
LEPG	998	1,430	1,500
Western Kansas Advocacy	10,000	5,000	5,000
Western Prairie RC&D		500	500
KLPG & KNRC	0	5,598	7,700
Other Appropriations	500		
Total	73,230	74,898	93,676
Operating Transfers			
To Equipment Reserve	50,000	50,000	
To Capital Improvement	200,000	50,000	
Total	250,000	100,000	0
Total	0	0	0
Total - Page7c	**1,505,450**	**1,558,190**	**1,835,063**

Sherman County 2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
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 - Page7d	**0**	**0**	**0**

Sherman County 2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7e	**0**	**0**	**0**

Sherman County 2015

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
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 7f	0	0	0
Total - Page7b	1,170,574	1,202,282	1,294,401
Total - Page 7c	1,505,450	1,558,190	1,835,063
Total - Page7d	0	0	0
Total - Page7e	0	0	0
Total Detail Expenditures**	**2,676,024**	**2,760,472**	**3,129,464**

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

Sherman County 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	51,994	62,022	67,636
Receipts:			
Ad Valorem Tax	130,455	141,000	xxxxxxxxxxxxxxxx
Delinquent Tax	164	50	150
Motor Vehicle Tax	15,582	11,800	14,359
Recreational Vehicle Tax	228	140	207
16/20M Vehicle Tax	1,474	1,475	1,598
In Lieu of Tax	152	153	150
County Redemption	5,498	70	500
Commercial Vehicle Tax		750	755
Neighborhood Revitalization Rebates		-5,199	-5,575
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**153,553**	**150,239**	**12,144**
Resources Available:	**205,547**	**212,261**	**79,780**
Expenditures:			
Principal	130,000	135,000	140,000
Interest	13,525	9,625	4,900
Cash Basis Reserve			75,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**143,525**	**144,625**	**219,900**
Unencumbered Cash Balance Dec 31	62,022	67,636	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	203,525	219,625	219,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,900
		Tax Required	140,120
	Delinquent Comp Rate:	3.5%	4,904
		Amount of 2014 Ad Valorem Tax	145,024

Sherman County			2015
FUND PAGE FOR FUNDS WITH A TAX LEVY			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	752,870	944,741	889,860
Receipts:			
Ad Valorem Tax	1,008,706	805,000	xxxxxxxxxxxxxxxx
Delinquent Tax	1,248	50	150
Motor Vehicle Tax	126,472	100,000	81,673
Recreational Vehicle Tax	1,905	1,275	1,176
16/20M Vehicle Tax	8,658	11,807	9,088
In Lieu of Tax	1,171	873	850
County Redemption	47,084	3,000	4,000
Special City/County Highway	298,795	260,000	260,000
County Equalization	13,864	15,000	14,000
Commercial Vehicle Tax	0	5,313	5,400
Reimbursements & Miscellaneous	51,182	86,000	80,000
Neighborhood Revitalization Rebates		-29,576	(31,710)
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,559,085**	**1,258,742**	**424,627**
Resources Available:	**2,311,955**	**2,203,483**	**1,314,487**
Expenditures:			
Administration:			
Personal Services	30,841	13,000	40,000
Contractual	5,288	9,020	86,700
Commodities	1,786	2,000	2,000
Capital Outlay			
Maintenance:			
Personal Services	526,008	501,900	610,000
Contractual	78,835	86,203	154,500
Commodities	444,231	445,500	695,000
Capital Outlay	280,225	256,000	305,000
Operating Transfers:			
To Special Machinery			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,367,214**	**1,313,623**	**1,893,200**
Unencumbered Cash Balance Dec 31	944,741	889,860	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	1,830,200	1,819,200	1,893,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,893,200
		Tax Required	578,713
	Delinquent Comp Rate:	3.5%	20,255
		Amount of 2014 Ad Valorem Tax	598,968
Page No. 9			

Sherman County 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	99,966	134,714	73,589
Receipts:			
Ad Valorem Tax	74,152	2,100	xxxxxxxxxxxxxxx
Delinquent Tax	100	10	
Motor Vehicle Tax	8,248	6,800	212
Recreational Vehicle Tax	113	75	3
16/20 M Vehicle Tax	1,235	620	24
In Lieu of Tax	86	2	30
County Redemption	3,557	200	
Commercial Vehicles Tax		85	90
Neighborhood Revitalization Rebates		-78	-100
Reimbursements & Miscellaneous	4,410	500	
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**91,901**	**10,314**	**259**
Resources Available:	**191,867**	**145,028**	**73,848**
Expenditures:			
Personal Services	30,409	34,000	39,500
Contractual	9,914	10,769	15,500
Commodities	11,684	25,670	56,000
Capital Outlay	5,146	1,000	20,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**57,153**	**71,439**	**131,000**
Unencumbered Cash Balance Dec 31	134,714	73,589	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	135,864	131,000	131,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	131,000
		Tax Required	57,152
	Delinquent Comp Rate:	3.5%	2,000
		Amount of 2014 Ad Valorem Tax	59,152

Adopted Budget **Health**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	16,060	62,876	34,634
Receipts:			
Ad Valorem Tax	27,575	31,000	xxxxxxxxxxxxxxx
Delinquent Tax	35	15	75
Motor Vehicle Tax	3,485	2,500	3,230
Recreational Vehicle Tax	51	30	47
16/20 M Vehicle Tax	300	320	359
In Lieu of Tax	32	35	35
County Redemption	1,273	50	300
Federal Grants	113,343	98,182	88,000
State Grants	23,340	21,677	20,601
Licenses, Fees & Miscellaneous	126,063	91,450	114,668
Appropriation from Health Services	63,782	31,876	53,525
Commercial Vehicle Tax		153	155
Neighborhood Revitalization Rebates		-1,170	-1,255
Does miscellaneous exceed 10% of Total I			
Total Receipts	**359,279**	**276,118**	**279,740**
Resources Available:	**375,339**	**338,994**	**314,374**
Expenditures:			
Personal Services	207,227	204,820	229,124
Contractual	89,207	86,630	103,703
Commodities	13,423	10,910	13,900
Capital Outlay	2,606	2,000	800
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**312,463**	**304,360**	**347,527**
Unencumbered Cash Balance Dec 31	62,876	34,634	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	317,419	332,189	347,527
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	347,527
		Tax Required	33,153
	Delinquent Comp Rate:	3.5%	1,160
		Amount of 2014 Ad Valorem Tax	34,313

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	72
Receipts:			
Ad Valorem Tax	18,426	19,400	xxxxxxxxxxxxxxx
Delinquent Tax	24	10	15
Motor Vehicle Tax	2,411	1,700	2,025
Recreational Vehicle Tax	35	22	29
16/20 M Vehicle Tax	211	235	225
In Lieu of Tax	21	22	20
County Redemption	928	50	275
Commercial Vehicle Tax		93	95
Neighborhood Revitalization Rebates		-785	-842
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**22,056**	**20,747**	**1,842**
Resources Available:	**22,056**	**20,747**	**1,914**
Expenditures:			
Appropriation	22,056	20,675	25,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,056**	**20,675**	**25,000**
Unencumbered Cash Balance Dec 31	0	72	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	23,000	23,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	23,086
	Delinquent Comp Rate:	3.5%	808
		Amount of 2014 Ad Valorem Tax	23,894

Adopted Budget

Election Board	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	31,110	37,421	25,188
Receipts:			
Ad Valorem Tax	32,630	52,000	xxxxxxxxxxxxxxx
Delinquent Tax	46	15	25
Motor Vehicle Tax	5,812	3,100	5,393
Recreational Vehicle Tax	84	39	78
16/20 M Vehicle Tax	611	520	600
In Lieu of Tax	38	58	50
County Redemption	2,339	100	300
Reimbursements & Miscellaneous	2,502	0	1,500
Commercial Vehicle Tax		173	175
Neighborhood Revitalization Rebate		-1,952	-2,095
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,062**	**54,053**	**6,026**
Resources Available:	**75,172**	**91,474**	**31,214**
Expenditures:			
Personal Services	28,673	39,000	40,000
Contractual	5,047	13,236	10,500
Commodities	4,031	13,000	8,000
Capital Outlay		1,050	20,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,751**	**66,286**	**78,500**
Unencumbered Cash Balance Dec 31	37,421	25,188	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	66,025	87,350	78,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,500
		Tax Required	47,286
	Delinquent Comp Rate:	3.5%	1,655
		Amount of 2014 Ad Valorem Tax	48,941

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Home Maintenance**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	35,366	14,744	4,948
Receipts:			
Ad Valorem Tax	15,099	44,000	xxxxxxxxxxxxxxx
Delinquent Tax	17	5	10
Motor Vehicle Tax	1,793	1,350	4,511
Recreational Vehicle Tax	29	80	65
16/20 M Vehicle Tax		225	502
In Lieu of Tax	17	48	35
County Redemption	543	50	75
Commercial Vehicle Tax		78	80
Neighborhood Revitalization Rebates		-1,632	-1,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**17,498**	**44,204**	**3,528**
Resources Available:	**52,864**	**58,948**	**8,476**
Expenditures:			
Contractual	38,120	54,000	50,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**38,120**	**54,000**	**50,000**
Unencumbered Cash Balance Dec 31	14,744	4,948	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	40,000	60,000	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	41,524
	Delinquent Comp Rate:	3.5%	1,453
		Amount of 2014 Ad Valorem Tax	42,977

Adopted Budget **Historical Society**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	44	0	829
Receipts:			
Ad Valorem Tax	6,910	11,400	xxxxxxxxxxxxxxx
Delinquent Tax	8	2	
Motor Vehicle Tax	793	675	1,190
Recreational Vehicle Tax	13	8	17
16/20 M Vehicle Tax	9	97	132
In Lieu of Tax	8	13	8
County Redemption	262	30	75
Commercial Vehicle Tax		34	34
Neighborhood Revitalization Rebates		-430	-460
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**8,003**	**11,829**	**996**
Resources Available:	**8,047**	**11,829**	**1,825**
Expenditures:			
Appropriation	8,047	11,000	11,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**8,047**	**11,000**	**11,000**
Unencumbered Cash Balance Dec 31	0	829	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	9,000	13,000	11,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,000
		Tax Required	9,175
	Delinquent Comp Rate:	3.5%	321
		Amount of 2014 Ad Valorem Tax	9,496

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,395	977	4,935
Receipts:			
Ad Valorem Tax	127,639	133,500	xxxxxxxxxxxxxxx
Delinquent Tax	161	15	30
Motor Vehicle Tax	14,776	11,200	13,878
Recreational Vehicle Tax	217	135	200
16/20 M Vehicle Tax	1,356	1,380	1,544
In Lieu of Tax	148	148	135
County Redemption	5,567	100	300
Charges for Services	3,294	2,270	2,500
Commercial Vehicle Tax		671	675
Neighborhood Revitalization Rebates		-5,026	-5,390
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**153,158**	**144,393**	**13,872**
Resources Available:	**156,553**	**145,370**	**18,807**
Expenditures:			
Personal Services	139,837	123,400	144,700
Contractual	11,811	12,835	19,725
Commodities	2,860	3,200	3,750
Capital Outlay	1,068	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**155,576**	**140,435**	**169,175**
Unencumbered Cash Balance Dec 31	977	4,935	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	161,600	161,310	169,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,175
		Tax Required	150,368
	Delinquent Comp Rate:	3.5%	5,263
		Amount of 2014 Ad Valorem Tax	155,631

Adopted Budget **Program for the Elderly**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	509	0	0
Receipts:			
Ad Valorem Tax	19,194	20,800	xxxxxxxxxxxxxxx
Delinquent Tax	24	5	10
Motor Vehicle Tax	2,261	1,500	2,166
Recreational Vehicle Tax	34	22	31
16/20 M Vehicle Tax	154	240	241
In Lieu of Tax	22	23	23
County Redemption	866	40	100
Commercial Vehicle Tax		97	100
Neighborhood Revitalization Rebates		-785	-842
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**22,555**	**21,942**	**1,829**
Resources Available:	**23,064**	**21,942**	**1,829**
Expenditures:			
Kanorado Senior Citizens Center	4,302	4,030	15,000
Goodland Senior Citizens Center	18,762	17,912	29,400
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**23,064**	**21,942**	**44,400**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	24,125	24,500	44,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,400
		Tax Required	42,571
	Delinquent Comp Rate:	3.5%	1,490
		Amount of 2014 Ad Valorem Tax	44,061

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Free Fair**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	22,841	25,600	xxxxxxxxxxxxxxx
Delinquent Tax	30	5	15
Motor Vehicle Tax	3,175	2,100	2,661
Recreational Vehicle Tax	47	30	38
16/20 M Vehicle Tax	276	301	296
In Lieu of Tax	26	28	28
County Redemption	1,190	35	75
Commercial Vehicle Tax		120	120
Neighborhood Revitalization Rebates		-963	-1,035
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**27,585**	**27,256**	**2,198**
Resources Available:	**27,585**	**27,256**	**2,198**
Expenditures:			
Appropriation	27,585	27,256	30,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**27,585**	**27,256**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	30,000	30,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	27,802
	Delinquent Comp Rate:	3.5%	973
		Amount of 2014 Ad Valorem Tax	28,775

Adopted Budget **Park-Soldier's Memorial**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	20,498	16,328	18,305
Receipts:			
Ad Valorem Tax		14,200	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,471
Recreational Vehicle Tax			21
16/20 M Vehicle Tax			164
In Lieu of Tax		16	15
County Redemption	-26	-18	20
Commercial Vehicle Tax			
Reimbursements & Miscellaneous	1,831		
Neighborhood Revitalization Rebates		-533	-570
Appropriation		3,312	1,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,805**	**16,977**	**2,921**
Resources Available:	**22,303**	**33,305**	**21,226**
Expenditures:			
Contractual	4,980	15,000	35,000
Commodities	995		4,624
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**5,975**	**15,000**	**39,624**
Unencumbered Cash Balance Dec 31	16,328	18,305	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	16,554	33,748	39,624
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,624
		Tax Required	18,398
	Delinquent Comp Rate:	3.5%	644
		Amount of 2014 Ad Valorem Tax	19,042

Sherman County 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	106	0	147
Receipts:			
Ad Valorem Tax	34,549	37,400	xxxxxxxxxxxxxxx
Delinquent Tax	45	15	10
Motor Vehicle Tax	4,523	3,100	3,766
Recreational Vehicle Tax	66	38	54
16/20 M Vehicle Tax	416	420	419
In Lieu of Tax	40	40	40
County Redemption	1,737	125	300
Commercial Vehicle Tax		179	180
Neighborhood Revitalization Rebates		-1,363	-1,460
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**41,376**	**39,954**	**3,309**
Resources Available:	**41,482**	**39,954**	**3,456**
Expenditures:			
Appropriation	41,482	39,807	42,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**41,482**	**39,807**	**42,000**
Unencumbered Cash Balance Dec 31	0	147	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	42,850	42,850	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	38,544
	Delinquent Comp Rate:	3.5%	1,349
		Amount of 2014 Ad Valorem Tax	39,893

Adopted Budget **Parks-Interlocal Rec**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	31,926	33,400	xxxxxxxxxxxxxxx
Delinquent Tax	39	10	15
Motor Vehicle Tax	3,632	2,950	3,429
Recreational Vehicle Tax	54	40	49
16/20 M Vehicle Tax	288	360	382
In Lieu of Tax	37	37	37
County Redemption	1,338	55	100
Commercial Vehicle Tax		169	170
Neighborhood Revitalization Rebates		-1,243	-1,335
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**37,314**	**35,778**	**2,847**
Resources Available:	**37,314**	**35,778**	**2,847**
Expenditures:			
Appropriation	37,314	35,778	41,350
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**37,314**	**35,778**	**41,350**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	38,925	38,900	41,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,350
		Tax Required	38,503
	Delinquent Comp Rate:	3.5%	1,348
		Amount of 2014 Ad Valorem Tax	39,851

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	101	0	77
Receipts:			
Ad Valorem Tax	20,026	21,400	xxxxxxxxxxxxxxx
Delinquent Tax	26	5	10
Motor Vehicle Tax	2,649	1,980	2,200
Recreational Vehicle Tax	39	23	32
16/20 M Vehicle Tax	228	255	245
In Lieu of Tax	23	24	24
County Redemption	1,014	50	100
Commercial Vehicle Tax		100	105
Neighborhood Revitalization Rebates		-797	-855
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,005**	**23,040**	**1,861**
Resources Available:	**24,106**	**23,040**	**1,938**
Expenditures:			
Appropriation	24,106	22,963	25,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,106**	**22,963**	**25,000**
Unencumbered Cash Balance Dec 31	0	77	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	23,062
	Delinquent Comp Rate:	3.5%	807
		Amount of 2014 Ad Valorem Tax	23,869

Adopted Budget **County Hospital Maintenance**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	1,579
Receipts:			
Ad Valorem Tax	383,430	397,000	xxxxxxxxxxxxxxx
Delinquent Tax	480	50	75
Motor Vehicle Tax	44,462	35,000	41,129
Recreational Vehicle Tax	658	400	592
16/20 M Vehicle Tax	3,768	4,300	4,576
In Lieu of Tax	445	440	440
County Redemption	17,331	1,000	1,200
Commercial Vehicle Tax		2,019	2,025
Neighborhood Revitalization Rebates		-14,894	-15,970
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**450,574**	**425,315**	**34,067**
Resources Available:	**450,574**	**425,315**	**35,646**
Expenditures:			
Appropriation	450,574	423,736	498,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**450,574**	**423,736**	**498,000**
Unencumbered Cash Balance Dec 31	0	1,579	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	466,450	468,850	498,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	498,000
		Tax Required	462,354
	Delinquent Comp Rate:	3.5%	16,182
		Amount of 2014 Ad Valorem Tax	478,536

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	335,927	333,948	310,446
Receipts:			
Ad Valorem Tax	931,162	1,425,000	xxxxxxxxxxxxxxx
Delinquent Tax	1,227	50	100
Motor Vehicle Tax	127,469	92,000	147,749
Recreational Vehicle Tax	1,854	990	2,127
16/20 M Vehicle Tax	12,843	11,468	16,440
In Lieu of Tax	1,081	1,579	1,580
County Redemption	51,546	2,500	3,500
Reimbursements & Miscellaneous	119,527	75,000	100,000
Commercial Vehicle Tax		4,904	5,000
Neighborhood Revitalization Rebates		-53,502	-57,365
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,246,709**	**1,559,989**	**219,131**
Resources Available:	**1,582,636**	**1,893,937**	**529,577**
Expenditures:			
Health Insurance	789,185	1,000,000	1,300,000
Employee Retirement	217,410	260,000	290,000
Social Security	208,399	220,000	240,000
Workmen's Compensation	2,046	80,491	82,000
Unemployment Insurance	31,375	23,000	32,000
Other	273		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,248,688**	**1,583,491**	**1,944,000**
Unencumbered Cash Balance Dec 31	333,948	310,446	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	1,671,000	1,880,000	1,944,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,944,000
		Tax Required	1,414,423
	Delinquent Comp Rate:	3.5%	49,505
		Amount of 2014 Ad Valorem Tax	1,463,928

Adopted Budget **Tort Liability**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-16,447	493	9,222
Receipts:			
Ad Valorem Tax	14,523	24,500	xxxxxxxxxxxxxxx
Delinquent Tax	18	5	10
Motor Vehicle Tax	1,606	1,325	2,549
Recreational Vehicle Tax	24	18	37
16/20 M Vehicle Tax	128	157	284
In Lieu of Tax	17	27	25
County Redemption	624	65	100
Commercial Vehicle Tax		73	75
Neighborhood Revitalization Rebates		-923	-990
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**16,940**	**25,247**	**2,090**
Resources Available:	**493**	**25,740**	**11,312**
Expenditures:			
Contractual	0	16,518	28,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**16,518**	**28,000**
Unencumbered Cash Balance Dec 31	493	9,222	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amoun	18,000	28,000	28,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,000
		Tax Required	16,688
	Delinquent Comp Rate:	3.5%	584
		Amount of 2014 Ad Valorem Tax	17,272

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto Administration**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Tag & Title Fees	60,621	75,000	75,000
Sales Tax Collection Fees		2,800	1,500
State Aid			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,621**	**77,800**	**76,500**
Resources Available:	**60,621**	**77,800**	**76,500**
Expenditures:			
Personal Services	40,506	45,000	58,000
Contractual	2,047	1,700	2,300
Commodities	616	1,800	2,000
Capital Outlay	1,350	1,600	1,500
Transfer to General	16,102	27,700	12,700
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**60,621**	**77,800**	**76,500**
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	65,400	68,000	76,500

will amend budget

Adopted Budget **Health Care Services**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	331,050	376,879	505,799
Receipts:			
Health Care Services Tax	325,572	305,000	305,000
Reimbursements & Miscellaneous	22,245		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**347,817**	**305,000**	**305,000**
Resources Available:	**678,867**	**681,879**	**810,799**
Expenditures:			
High Plains Mental Health Center	35,000	35,000	35,000
County Health	63,225	31,876	53,525
Development Services NWKS, Inc.	30,000	30,000	30,000
EMT Training	17,869	2,000	15,000
Senior Care Act	16,628	4,000	4,000
Goodland Meal Site		2,530	2,530
Kanorado Meal Site		10,674	8,793
Good Samaritan Center	7,991	20,000	20,000
Other			400,000
Ambulance Equipment	131,275	40,000	241,951
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**301,988**	**176,080**	**810,799**
Unencumbered Cash Balance Dec 31	376,879	505,799	0
2013/2014/2015 Budget Authority Amount	401,168	536,983	810,799

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Capital Outlay**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	50,468	49,809	49,809
Receipts:			
Transfer from County Health	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**50,468**	**49,809**	**49,809**
Expenditures:			
Capital Outlay	659		49,809
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**659**	**0**	**49,809**
Unencumbered Cash Balance Dec 31	49,809	49,809	0
2013/2014/2015 Budget Authority Amount	50,468	50,468	49,809

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,437	3,437	3,437
Receipts:			
Transfer from Noxious Weed			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,437**	**3,437**	**3,437**
Expenditures:			
Capital Outlay			3,437
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**3,437**
Unencumbered Cash Balance Dec 31	3,437	3,437	0
2013/2014/2015 Budget Authority Amount	23,437	3,437	3,437

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pros Attorney Diversion**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,350	50	0
Receipts:			
Fees	2,267		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,267**	**0**	**0**
Resources Available:	**8,617**	**50**	**0**
Expenditures:			
Contractual	140	50	
Commodities	520		
Transfer to General	7,907		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,567**	**50**	**0**
Unencumbered Cash Balance Dec 31	50	0	0
2013/2014/2015 Budget Authority Amount	14,797	0	0
		will amend budget	

Adopted Budget

Pros Attorney Training	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	606	2,010	2,210
Receipts:			
Fees	3,877	2,000	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,877**	**2,000**	**2,500**
Resources Available:	**4,483**	**4,010**	**4,710**
Expenditures:			
Contractual	2,473	1,800	2,700
Commodities			2,010
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,473**	**1,800**	**4,710**
Unencumbered Cash Balance Dec 31	2,010	2,210	0
2013/2014/2015 Budget Authority Amount	9,891	5,306	4,710

Sherman County 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,223	0	0
Receipts:			
Local Alcohol Liquor Tax	10,570	13,406	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,570**	**13,406**	**14,000**
Resources Available:	**13,793**	**13,406**	**14,000**
Expenditures:			
Appropriation	13,793	13,406	14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,793**	**13,406**	**14,000**
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	13,817	13,406	14,000

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	1,512	0
Receipts:			
Local Alcohol Liquor Tax	1,512	1,800	1,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,512**	**1,800**	**1,800**
Resources Available:	**1,512**	**3,312**	**1,800**
Expenditures:			
Appropriation	0	3,312	1,800
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**3,312**	**1,800**
Unencumbered Cash Balance Dec 31	1,512	0	0
2013/2014/2015 Budget Authority Amount	3,000	3,500	1,800

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Convention**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	112,307	120,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**112,307**	**120,000**	**140,000**
Resources Available:	**112,307**	**120,000**	**140,000**
Expenditures:			
Appropriation	112,307	120,000	140,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**112,307**	**120,000**	**140,000**
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	140,000	147,000	140,000

Adopted Budget

911 Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	11,926	0	0
Receipts:			
Telephone Tax			
Reimbursements & Miscellaneous	631		
Interest on Idle Funds	11		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**642**	**0**	**0**
Resources Available:	**12,568**	**0**	**0**
Expenditures:			
Contractual	9,083		
Capital Outlay	3,485		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,568**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	29,485	0	0

Sherman County 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sheriff's Commissary**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,564	6,100	10,100
Receipts:			
Fees	24,499	29,000	29,000
Impound Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**24,499**	**29,000**	**29,000**
Resources Available:	**26,063**	**35,100**	**39,100**
Expenditures:			
Contractual	3,377	6,000	8,000
Commodities	16,543	15,000	20,000
Capital Outlay	43	4,000	11,100
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,963**	**25,000**	**39,100**
Unencumbered Cash Balance Dec 31	6,100	10,100	0
2013/2014/2015 Budget Authority Amoun	12,295	25,000	39,100

See Tab A

Adopted Budget

Waste Disposal	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	700,511	532,341	226,346
Receipts:			
In Lieu of Tax	511	520	520
Fees	876,403	320,000	345,000
Lease Payments/Trash Hauling Fees from (	14,000	203,136	0
Reimbursements & Miscellaneous	6,446	120,000	130,000
Trash Hauling Fees from City			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**897,360**	**643,656**	**475,520**
Resources Available:	**1,597,871**	**1,175,997**	**701,866**
Expenditures:			
Personal Services	303,882	293,500	255,064
Contractual	598,125	122,161	190,700
Commodities	43,327	46,700	66,700
Capital Outlay	120,196	270,150	189,402
Trash Hauling Fees to In The Can		203,136	
Transfer to Cap Impr from Trash Hauling Fund		14,004	
Transfer to Landfill Excavation			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,065,530**	**949,651**	**701,866**
Unencumbered Cash Balance Dec 31	532,341	226,346	0
2013/2014/2015 Budget Authority Amoun	1,756,049	1,690,266	701,866

Sherman County 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **E-911**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	87,783	85,992	83,292
Receipts:			
Telephone Tax			
State Aid			
Interest on Idle Funds	95		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**95**	**0**	**0**
Resources Available:	**87,878**	**85,992**	**83,292**
Expenditures:			
Contractual	1,886	2,700	83,292
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,886**	**2,700**	**83,292**
Unencumbered Cash Balance Dec 31	85,992	83,292	0
2013/2014/2015 Budget Authority Amoun	88,972	68,157	83,292

Adopted Budget

Sales Tax for Road Project	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,127,664	1,511,557	1,895,925
Receipts:			
Sales Tax Receipts	1,301,114	1,300,000	1,250,000
Interest on Idle Funds	1,047	1,300	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,302,161**	**1,301,300**	**1,250,000**
Resources Available:	**2,429,825**	**2,812,857**	**3,145,925**
Expenditures:			
Principal	720,000	745,000	770,000
Interest	198,268	171,932	147,368
Cash Basis Reserve			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**918,268**	**916,932**	**942,368**
Unencumbered Cash Balance Dec 31	1,511,557	1,895,925	2,203,557
2013/2014/2015 Budget Authority Amoun	918,268	916,940	942,368

Sherman County 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **(2012) 911 Fund**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	41,153	65,850	109,850
Receipts:			
Telephone Tax	49,907	70,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**49,907**	**70,000**	**72,000**
Resources Available:	**91,060**	**135,850**	**181,850**
Expenditures:			
Contractual	9,768	11,000	156,850
Capital Outlay	15,442	15,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,210**	**26,000**	**181,850**
Unencumbered Cash Balance Dec 31	65,850	109,850	0
2013/2014/2015 Budget Authority Amoun	72,000	75,153	181,850

Adopted Budget

0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
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:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amoun	0	0	0

Sherman County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Capital Improvement		(3) Fund Name: Equipment Reserve		(4) Fund Name: Sheriff Reward		(5) Fund Name: Register of Deeds Tech.		
Unencumbered Cash Balance Jan 1	101,537	Unencumbered Cash Balance Jan 1	571	Unencumbered Cash Balance Jan 1	11,611	Unencumbered Cash Balance Jan 1	144	Unencumbered Cash Balance Jan 1	17,987	Total 131,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	Trf from General	200,000	Trf from General	50,000	None	0	Fees	7,850	
								Interest on Idle Funds	23	
Total Receipts	0	Total Receipts	200,000	Total Receipts	50,000	Total Receipts	0	Total Receipts	7,873	257,873
Resources Available:	101,537	Resources Available:	200,571	Resources Available:	61,611	Resources Available:	144	Resources Available:	25,860	389,723
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	20,000	Capital Outlay	50,030	Capital Outlay	33,700	None	0	Contractual	714	
								Commodities	2,784	
Total Expenditures	20,000	Total Expenditures	50,030	Total Expenditures	33,700	Total Expenditures	0	Total Expenditures	3,498	107,228
Cash Balance Dec 31	81,537	Cash Balance Dec 31	150,541	Cash Balance Dec 31	27,911	Cash Balance Dec 31	144	Cash Balance Dec 31	22,362	**282,495** **
										282,495 **

**Note: These two block figures should agree.

Sherman County

NON-BUDGETED FUNDS (B)

2015

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name: Micro Loans		(2) Fund Name: GO Road Project		(3) Fund Name: Road Sealing Project		(4) Fund Name: Landfill Excavation		(5) Fund Name: Post Closure - Landfill		
Unencumbered Cash Balance Jan 1	33,897	Unencumbered Cash Balance Jan 1	366,511	Unencumbered Cash Balance Jan 1	42,854	Unencumbered Cash Balance Jan 1	275,434	Unencumbered Cash Balance Jan 1	225,000	Total 943,696
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Repayment	3,127	Interest on Idle Funds	225	Interest on Idle Funds	102	None	0	None	0	
Interest on Repayment	38	Reimb & Misc	0							
Total Receipts	3,165	Total Receipts	225	Total Receipts	102	Total Receipts	0	Total Receipts	0	3,492
Resources Available:	37,062	Resources Available:	366,736	Resources Available:	42,956	Resources Available:	275,434	Resources Available:	225,000	947,188
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loan Administration	45	Construction	81,672	Contractual	475	Contractual	84,798	None	0	
		Contractual	8,825							
		Capital Outlay	232,497							
Total Expenditures	45	Total Expenditures	322,994	Total Expenditures	475	Total Expenditures	84,798	Total Expenditures	0	408,312
Cash Balance Dec 31	37,017	Cash Balance Dec 31	43,742	Cash Balance Dec 31	42,481	Cash Balance Dec 31	190,636	Cash Balance Dec 31	225,000	**538,876** **
										538,876 **

**Note: These two block figures should agree.

Sherman County

NON-BUDGETED FUNDS (C)

2015

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name: Sheriff Drug Seizure		(2) Fund Name: Smokey Gardens		(3) Fund Name: Fundraiser Donations Fire		(4) Fund Name: Fundraiser Donations EMS		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,346	Cash Balance Jan 1	1,076	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		17,422
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimb & Misc	5,654	Donations	4,757	Donations	338	Donations	238			
Total Receipts	5,654	Total Receipts	4,757	Total Receipts	338	Total Receipts	238	Total Receipts	0	10,987
Resources Available:	22,000	Resources Available:	5,833	Resources Available:	338	Resources Available:	238	Resources Available:	0	28,409
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,000	Commodities	2,127	None	0	Miscellaneous	100			
Capital Outlay	3,855									
Total Expenditures	4,855	Total Expenditures	2,127	Total Expenditures	0	Total Expenditures	100	Total Expenditures	0	7,082
Cash Balance Dec 31	17,145	Cash Balance Dec 31	3,706	Cash Balance Dec 31	338	Cash Balance Dec 31	138	Cash Balance Dec 31	0	**21,327** **
										21,327 **

**Note: These two block figures should agree.

State of Kansas
County

2015

NOTICE OF BUDGET HEARING

The governing body of
Sherman County
will meet on September 30, 2014 at 8:00 a.m. at Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	2,676,024	19.940	2,760,472	14.227	3,129,464	1,386,704	17.386
Debt Service	143,525	2.039	144,625	2.067	219,900	145,024	1.818
Road & Bridge	1,367,214	15.766	1,313,623	11.758	1,893,200	598,968	7.510
Noxious Weed	57,153	1.159	71,439	0.031	131,000	59,152	0.742
Health	312,463	0.431	304,360	0.465	347,527	34,313	0.430
Conservation District	22,056	0.288	20,675	0.291	25,000	23,894	0.300
Election Board	37,751	0.510	66,286	0.776	78,500	48,941	0.614
County Home Maintena	38,120	0.236	54,000	0.649	50,000	42,977	0.539
Historical Society	8,047	0.108	11,000	0.171	11,000	9,496	0.119
Appraiser's Cost	155,576	1.995	140,435	1.998	169,175	155,631	1.951
Program for the Elderly	23,064	0.300	21,942	0.312	44,400	44,061	0.552
Free Fair	27,585	0.357	27,256	0.383	30,000	28,775	0.361
Park-Soldier's Memorial	5,975		15,000	0.212	39,624	19,042	0.239
Cemetery	41,482	0.540	39,807	0.542	42,000	39,893	0.500
Parks-Interlocal Rec	37,314	0.499	35,778	0.494	41,350	39,851	0.500
Library	24,106	0.313	22,963	0.317	25,000	23,869	0.299
County Hospital Mainte	450,574	5.993	423,736	5.921	498,000	478,536	6.000
Employee Benefits	1,248,688	14.554	1,583,491	21.270	1,944,000	1,463,928	18.355
Tort Liability		0.227	16,518	0.367	28,000	17,272	0.217
Auto Administration	60,621		77,800		76,500		
Health Care Services	301,988		176,080		810,799		
Health Capital Outlay	659				49,809		
Noxious Weed Capital O					3,437		
Pros Attorney Diversion	8,567		50				
Pros Attorney Training	2,473		1,800		4,710		
Special Alcohol	13,793		13,406		14,000		
Special Parks & Recreat			3,312		1,800		
Tourism & Convention	112,307		120,000		140,000		
911 Fund	12,568						
Sheriff's Commissary	19,963		25,000		39,100		
Waste Disposal	1,065,530		949,651		701,866		
E-911	1,886		2,700		83,292		
Sales Tax for Road Proj	918,268		916,932		942,368		
(2012) 911 Fund	25,210		26,000		181,850		
Non-Budgeted Funds-A	107,228						
Non-Budgeted Funds-B	408,312						
Non-Budgeted Funds-C	7,082						
Totals	9,743,172	65.255	9,386,137	62.251	11,796,671	4,660,327	58.432
Less: Transfers	274,009		141,704		12,700		
Net Expenditure	9,469,163		9,244,433		11,783,971		
Total Tax Levied	4,536,015		4,586,960		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	69,512,012		73,685,914		79,758,224		

Outstanding Indebtedness, January 1,

	2012	2013	2014
G.O. Bonds	10,715,000	9,380,000	8,530,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	354,873	235,351	146,942
Total	11,069,873	9,615,351	8,676,942

*Tax rates are expressed in mills

Janet Rumpel
Clerk

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2013 Expenditures	Prior Year Actual for 2013 Actual Tax Rate*	Current Year Estimate for 2014 Expenditures	Current Year Estimate for 2014 Actual Tax Rate*	Proposed Budget Year for 2015 Budget Authority for Expenditures	Proposed Budget Year for 2015 Amount of 2014 Ad Valorem Tax	Proposed Budget Year for 2015 July 1, 2014 Estimated Valuation	Proposed Budget Year for 2015 Est. Tax Rate*
SCRFD #1:								
General	286,555	4.475	218,000	4.770	364,500	230,084	51,574,754	4.461
Special	2,501		0		2,501			
Equipment Reserve	0		0		62,274			
Totals	289,056	4.475	218,000	4.770	429,275	230,084		4.461

*Tax rates are expressed in mills

Clerk

Page No.

County Single Page for Speical District

Enter name of Special District:	Sherman County Rural Fire District #1
Enter name of County:	Sherman County
Enter year the budget is being submitted for:	**2015**

Sherman County Rural Fire District #1
Sherman County

2015

Computation to Determine Limit for 2015

			Amount of Levy
1.	Tax levy amount in 2014 budget	+ $	224,586
2.	Debt service levy in 2014 budget	- $	0
3.	Tax levy excluding debt service	$	224,586

2014 Valuation Information for Valuation Adjustments

4.	New improvements for 2014:		+	344,269
5.	Increase in personal property for 2014:			
	5a. Personal property 2014	+ 2,041,392		
	5b. Personal property 2013	- 2,459,332		
	5c. Increase in personal property (5a minus 5b)		+	0 (Use Only if > 0)
6.	Valuation of property that has changed in use during 2014:			213,879
7.	Total valuation adjustment (sum of 4, 5c, and 6)			558,148
8.	Total estimated valuation July 1, 2014	51,574,754		
9.	Total valuation less valuation adjustment (8 minus 7)			51,016,606
10.	Factor for increase (7 divided by 9)			0.01094

11.	Amount of increase (10 times 3)	+ $	2,457
12.	2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	227,043
13.	Debt Service Levy in this 2015 Budget		0
14.	2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		227,043
15.	Consumer Price Index for all urban consumers for calendar year 2013		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	3,369
17.	Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	230,412

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

State of Kansas
Special District

Special District Name: Sherman County Rural Fire District #1

Name of County: Sherman County

2015

FUND PAGE - GENERAL

Adopted Budget **General**	Prior Year Actual 2013	Current Year Esitmate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1	83,605	72,143	114,853
Receipts:			
Ad Valorem Tax	182,271	215,500	xxxxxxxxxxxxxxxxx
Delinquent Tax	107	10	15
Motor Vehicle Tax	13,824	11,300	13,458
Recreational Vehicle Tax	242	150	203
16/20M Vehicle Tax	2,537	2,870	2,918
LAVTR			
Slider			
In Lieu of Tax			
County Redemption	10,278	400	750
Reimbursements & Miscellaneous	65,834	24,000	28,000
Sale of Equipment		6,480	
Interest on Idle Funds			
Total Receipts	**275,093**	**260,710**	**45,344**
Resources Available:	**358,698**	**332,853**	**160,197**
Expenditures:			
Personal Services	49,668	64,000	92,800
Contractual	35,110	55,900	64,900
mmodities	10,327	13,100	33,000
pital Outlay	181,450	75,000	191,800
Transfer to Equipment Reserve	10,000	10,000	
Total Expenditures	**286,555**	**218,000**	**382,500**
Unencumbered Cash Balance Dec 31	72,143	114,853	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	382,500
		Tax Required	222,303
	Delinquency Computation % Rate	3.500%	7,781
		Amount 2014 Ad Valorem Tax	230,084

ALLOCATION OF MVT AND RVT

2014 Budgeted Fund Names	Budget Tax Levy Amounts for 2014	Allocation for Year 2015		
		MVT	RVT	16/20M Vehicle
General	5	13,458	203	2,918
0		0	0	0
Total	5	13,458	203	2,918

MVT Estimate

RVT Estimate

16/20M Vehicle Estimate

2015

Special District Name: erman County Rural Fire District

County: Sherman County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special**	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan	4,085	3,999	3,539
Receipts:			
Reimbursements & Miscellaneous	2,415	1,040	1,100
Interest on Idle Funds			
Total Receipts	**2,415**	**1,040**	**1,100**
Resources Available:	**6,500**	**5,039**	**4,639**
Expenditures:			
Contractual	2,501	1,500	4,639
Total Expenditures	**2,501**	**1,500**	**4,639**
Unencumbered Cash Balance Dec	3,999	3,539	0

2015

Special District Name: erman County Rural Fire District

County: Sherman County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan	42,274	52,274	62,274
Receipts:			
Transfer from General	10,000	10,000	
Interest on Idle Funds			
Total Receipts	**10,000**	**10,000**	**0**
Resources Available:	**52,274**	**62,274**	**62,274**
Expenditures:			
Capital Outlay	0		62,274
Total Expenditures	**0**	**0**	**62,274**
Unencumbered Cash Balance Dec	52,274	62,274	0

Sherman County

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2013 Expenditures	Prior Year Actual for 2013 Actual Tax Rate*	Current Year Estimate for 2014 Expenditures	Current Year Estimate for 2014 Actual Tax Rate*	Proposed Budget Year for 2015 Budget Authority for Expenditures	Proposed Budget Year for 2015 Amount of 2014 Ad Valorem Tax	Proposed Budget Year for 2015 July 1, 2014 Estimated Valuation	Proposed Budget Year for 2015 Est. Tax Rate*
SCRFD #1:								
General	286,555	4.475	218,000	4.770	364,500	230,084	51,574,754	4.461
Special	2,501		0		2,501			
Equipment Reserve	0		0		62,274			
Totals	289,056	4.475	218,000	4.770	429,275	230,084		4.461

*Tax rates are expressed in mills

Clerk

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