

Finney County

County Clerk's Use Only
587,580,268
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	46.998
----------------------	--------

Chairman Gerry Schultz
Commissioner Larry Jones
Commissioner Lon Fishny
Commissioner Dave Jones
Commissioner Duane Drees

Page No. 1

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

2024 Budgeted Funds	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,311,417	492,006	5,926	7,478	49,852	2,635
Debt Service						
Road & Bridge	4,063,661	316,782	3,814	4,815	32,098	1,698
Aging	328,245	25,588	308	389	2,593	137
Ambulance/EMS	1,538,404	119,926	1,444	1,823	12,151	643
County Employee Benefit	4,263,070	332,327	4,001	5,051	33,673	1,781
Economic Development	143,877	11,216	135	170	1,136	60
Free Fair & Fair Grounds	499,041	38,903	468	591	3,942	209
County Health	583,754	45,506	548	692	4,611	244
Historical Museum	190,603	14,858	179	226	1,506	80
Library Maintenance	918,783	71,624	862	1,089	7,257	384
Intellectual Disability Servi	182,037	14,191	171	216	1,438	76
Noxious Weed	245,519	19,139	230	291	1,939	103
Law Enforcement	8,577,119	668,628	8,051	10,163	67,748	3,584
TOTAL	27,845,530	2,170,694	26,137	32,994	219,944	11,634

County Treas Motor Vehicle Estimate	<u>2,170,694</u>	
County Treas Recreational Vehicle Estimate	<u>26,137</u>	
County Treas 16/20M Vehicle Estimate	<u>32,994</u>	
County Treas Commercial Vehicle Tax Estimate	<u>219,944</u>	
County Treas Watercraft Tax Estimate	<u>11,634</u>	
Motor Vehicle Factor	<u>0.07795</u>	
Recreational Vehicle Factor	<u>0.00094</u>	
16/20M Vehicle Factor	<u>0.00118</u>	
Commercial Vehicle Factor	<u>0.00790</u>	
Watercraft Factor		0.00042

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Economic Development Incentiv	45,000	45,000	-	
General	Infrastructure Improvement Fund	-	-	2,475,500	19-120
General	Equipment Reserve	524,000	-	88,000	19-119
General	Capital Improvement Reserve	1,034,000	-	1,506,400	19-120
General	HVAC Reserve	100,000	100,000	100,000	19-120
General	GIS	121,838	135,350	148,273	
General	Community Services Center	50,000	60,445	-	
General	JDC	646,413	660,477	570,231	38-504
General - Courts	JDC	-	12,500	12,500	
General	LEC Construction/Renovation	1,350,000	-	-	19-120
ARPA	General	1,300,000	-	-	12-1663
ARPA	Community Services Center	26,000	-	-	12-1663
ARPA	Project Construction	3,796,849	-	-	12-1663
Public Works	Special Highway	900,000	225,000	225,000	68-590
Public Works	Special Road Machine/Equipment	500,000	225,000	225,000	68-141g
Ambulance	Equipment Reserve	410,000	-	67,000	12-110d
Emergency Management	Equipment Reserve	29,000	-	27,000	19-119
Free Fair & Fair Grounds	Finney County Fair Association	53,000	53,000	53,000	2-132
Free Fair & Fair Grounds	Equipment Reserve	70,000	-	-	19-119
County Health	Equipment Reserve	250,000	-	-	19-119
County Health	Infrastructure Improvement Fund	-	-	150,000	19-120
Noxious Weed	Noxious Weed Capital Outlay	5,000	10,000	10,000	2-1318
Law Enforcement	Capital Improvement Reserve	160,000	256,465	-	19-120
Law Enforcement	Equipment Reserve	172,000	-	133,000	19-119
Jail Phone	Law Enforcement	-	80,000	100,000	19-1930
Jail Commissary	Law Enforcement	-	10,000	-	19-1930
Attorney Diversion	Law Enforcement	76,397	100,000	100,000	22-2907
BRMP - Capital Improvement Program Fund	HVAC Reserve	374,000	408,000	408,000	19-120
Equipment Reserve	Health	-	-	150,000	19-119
Equipment Reserve	Capital Improvement Reserve	76,000	-	-	19-120
GIS	Equipment Reserve	40,000	-	-	19-119
Motor Vehicle Operating	General	255,926			8-145
Youth Services	Community Corrections	125	-	-	
	Total	12,365,548	2,381,237	6,548,904	
	Adjustments*		190,000	200,000	
	Adjusted Totals	12,365,548	2,191,237	6,348,904	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 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, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sales Tax 2014	8/1/2014	10/1/2025	3.50	6,625,000	1,405,000	4/1; 10/1	10/1	36,019	690,000	18,769	715,000
Total G.O. Bonds					1,405,000			36,019	690,000	18,769	715,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					1,405,000			36,019	690,000	18,769	715,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

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

Proposed Budget

[illegible]

Finney County

2025

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Salaries	0	150,000	150,000
Contractual	1,420,462	1,754,424	1,577,050
Commodities	88,639	114,931	121,500
Capital Outlay	182,896	27,500	0
Transfers	2,522,251	2,217,065	3,434,004
Non-Budgetary	262,687	715,000	715,000
Grant Expenditures	2,633	0	0
Total	4,479,568	4,978,920	5,997,554
County Commission			
Salaries	78,057	81,900	82,000
Contractual	764	0	0
Commodities	9,395	18,225	17,475
Capital Outlay	0	0	0
Total	88,216	100,125	99,475
County Treasurer			
Salaries	436,358	510,137	541,000
Contractual	71,394	77,800	79,600
Commodities	29,638	49,450	49,050
Capital Outlay	414	2,500	4,000
Transfers	0	0	0
Total	537,804	639,887	673,650
County Clerk			
Salaries	214,138	252,955	271,000
Contractual	18,634	35,975	38,000
Commodities	7,371	12,523	13,555
Capital Outlay	128	1,400	1,400
Grant Expenditures	0	0	0
Transfers	5,000	0	0
Total	245,271	302,853	323,955
Register of Deeds			
Salaries	142,473	154,428	166,200
Contractual	50	600	600
Commodities	4,023	16,185	9,435
Capital Outlay	142	1,550	1,550
Transfers	0	0	0
Total	146,688	172,763	177,785
District Court			
Salaries	0	0	0
Contractual	856,950	1,006,634	1,010,639
Commodities	93,829	79,950	75,300
Capital Outlay	50,529	32,000	25,000
Grant Expenditures	0	0	25,000
Transfers	25,000	0	0
Total	1,026,308	1,118,584	1,135,939
Appraiser			
Salaries	509,390	562,093	556,500
Contractual	99,905	134,492	138,435
Commodities	31,332	35,465	36,150
Capital Outlay	2,668	8,000	18,500
Transfers	20,000	0	20,000
Total	663,295	740,050	769,585
Buildings			
Salaries	429,172	554,427	547,500
Contractual	522,090	326,010	502,600
Commodities	76,385	65,000	85,950
Capital Outlay	357,284	736,000	654,500
Transfers	844,000	1,600,000	1,549,400

Total

2,228,931	3,281,437	3,339,950
9,416,081	11,334,619	12,517,893

Total - Page 7b

Finney County

2025

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Salaries	385,052	443,289	490,000
Contractual	1,469	22,760	23,010
Commodities	9,555	30,450	31,250
Capital Outlay	953	500	1,000
Transfers	10,000	0	0
Total	407,029	496,999	545,260
Human Resources			
Salaries	139,930	159,306	147,000
Contractual	60,477	73,350	79,290
Commodities	7,697	15,855	14,540
Capital Outlay	90	2,000	2,000
Total	208,194	250,511	242,830
Information Technology			
Salaries	347,724	408,605	444,500
Contractual	399,068	534,500	549,400
Commodities	25,971	31,370	33,745
Capital Outlay	11,137	417,500	413,500
Transfers	380,000	0	0
Total	1,163,900	1,391,975	1,441,145
Elections			
Salaries	58,789	123,732	112,000
Contractual	56,710	163,370	124,902
Commodities	24,796	33,033	49,061
Capital Outlay	64,432	46,000	52,000
Transfers	65,000	0	0
Total	269,727	366,135	337,963
Prevention			
Salaries			48,500
Contractual			200
Commodities			13,700
Capital Outlay			120
Total	0	0	62,520
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7c	2,048,850	2,505,620	2,629,718

Finney County

2025

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Contractual			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7e	0	0	0

FUND PAGE - GENERAL

Adopted Budget

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			

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

Finney County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

[illegible]

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,970,496	6,802,122	2,413,475
Expenditures from detail page:			
	4,805,906	5,992,100	6,088,337
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	4,805,906	5,992,100	6,088,337
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,805,906	5,992,100	6,088,337
Unencumbered Cash Balance Dec 31	1,164,590	810,022	xxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,873,916	5,992,100	6,088,337
Non-Appropriated Balance			100,000
Total Expenditure/Non-Appr Balance			6,188,337
Tax Required			3,774,862
Delinquent Comp Rate: 2.8%			105,696
Amount of 2024 Ad Valorem Tax			3,880,558

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund - Detail

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries	1,398,212	2,146,956	2,004,000
Contractual	1,436,760	2,273,395	2,184,209
Commodities	311,851	446,499	538,720
Capital Outlay	259,083	675,250	911,408
Transfers	1,400,000	450,000	450,000
Total	4,805,906	5,992,100	6,088,337
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	4,805,906	5,992,100	6,088,337

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

Adopted Budget Ambulance/EMS	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	306,849	1,011,081	887,504
Receipts:			
Ad Valorem Tax	1,661,106	1,538,404	xxxxxxxxxxxxxxxxxx
Delinquent Tax	51,489		
Motor Vehicle Tax	140,648	138,743	119,926
Recreational Vehicle Tax	1,798	1,865	1,444
16/20 M Vehicle Tax	2,493	1,678	1,823
Commercial Vehicle Tax	13,060	14,567	12,151
Watercraft Tax	0	779	643
MV Excise	2,653	2,713	2,597
In Lieu Of	25,230	29,710	14,417
Collections	1,064,304	450,000	300,000
Other Revenues	32,051	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,358	-7,702	-5,866
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,988,474	2,170,757	447,135
Resources Available:	3,295,323	3,181,838	1,334,639
Expenditures:			
Personnel Services	1,211,856	1,559,975	1,681,720
Contractual Services	189,642	207,885	219,394
Commodities	125,738	137,574	143,777
Capital Outlay	318,006	388,900	322,500
Transfers/Grants	439,000	0	94,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,284,242	2,294,334	2,461,391
Unencumbered Cash Balance Dec 31	1,011,081	887,504	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,284,867	2,294,334	2,461,391
	Non-Appropriated Balance		100,000
	Total Expenditure/Non-Appr Balance		2,561,391
	Tax Required		1,226,752
Delinquent Comp Rate:	2.8%		34,349
	Amount of 2024 Ad Valorem Tax		1,261,101

Finney County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
County Employee Benefit			
Unencumbered Cash Balance Jan 1	8,252,432	11,292,465	5,639,909
Receipts:			
Ad Valorem Tax	7,483,990	4,263,070	xxxxxxxxxxxxxxxx
Delinquent Tax	176,326		
Motor Vehicle Tax	577,095	625,085	332,327
Recreational Vehicle Tax	7,114	8,405	4,001
16/20 M Vehicle Tax	2,671	7,558	5,051
Commercial Vehicle Tax	67,458	65,628	33,673
Watercraft Tax	0	3,511	1,781
In Lieu Of	113,665	133,846	18,645
MV Excise	13,702	12,222	7,195
Other Revenue	11,869	700,000	0
Cash Forward			3,000,000
Neighborhood Revitalization Rebate	-28,644	-21,344	-7,587
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	8,425,246	5,797,981	3,395,086
Resources Available:	16,677,678	17,090,446	9,034,995
Expenditures:			
Personnel Services	4,851,794	10,373,037	9,984,666
Contractual Services	510,770	551,500	575,400
Commodities	22,631	26,000	61,500
Capital Outlay	18	0	0
Non-Budgetary	0	500,000	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	5,385,213	11,450,537	10,621,566
Unencumbered Cash Balance Dec 31	11,292,465	5,639,909	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	11,365,882	11,450,537	10,621,566
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			10,621,566
Tax Required			1,586,571
Delinquent Comp Rate: 2.8%			44,424
Amount of 2024 Ad Valorem Tax			1,630,995

Adopted Budget

Economic Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,853	19,578	13,269
Receipts:			
Ad Valorem Tax	130,780	143,877	xxxxxxxxxxxxxxxx
Delinquent Tax	3,917	2,606	
Motor Vehicle Tax	10,945	10,892	11,216
Recreational Vehicle Tax	139	146	135
16/20 M Vehicle Tax	158	132	170
Commercial Vehicle Tax	1,081	1,144	1,136
Watercraft Tax	0	61	60
In Lieu Of	1,986	2,339	1,680
MV Excise	220	214	243
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-501	-720	-683
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	148,725	160,691	13,957
Resources Available:	154,578	180,269	27,226
Expenditures:			
Non-Budgetary ECODEVO Distribution	135,000	150,000	150,000
Other Expenditures	0	17,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	135,000	167,000	165,000
Unencumbered Cash Balance Dec 31	19,578	13,269	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	139,500	167,000	165,000
Non-Appropriated Balance			5,000
Total Expenditure/Non-Appr Balance			170,000
Tax Required			142,774
Delinquent Comp Rate: 2.8%			3,998
Amount of 2024 Ad Valorem Tax			146,772

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Free Fair & Fair Grounds	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	345,489	367,141	236,951
Receipts:			
Ad Valorem Tax	380,727	499,041	xxxxxxxxxxxxxxxx
Delinquent Tax	12,075		
Motor Vehicle Tax	32,446	31,798	38,903
Recreational Vehicle Tax	414	428	468
16/20 M Vehicle Tax	553	384	591
Commercial Vehicle Tax	3,054	3,338	3,942
Watercraft Tax	0	179	209
MV Excise	620	622	842
Licenses, Permits, Fees	116,693	0	0
In Lieu Of	5,783	6,810	5,748
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,457	-2,499	-2,340
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	550,908	540,101	48,363
Resources Available:	896,397	907,242	285,314
Expenditures:			
Personnel Services	150,921	210,966	244,150
Contractual Services	144,052	190,700	262,200
Commodities	34,565	15,925	35,325
Capital Outlay	76,718	199,700	150,000
Transfers	123,000	53,000	53,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	529,256	670,291	744,675
Unencumbered Cash Balance Dec 31	367,141	236,951	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	612,090	670,291	744,675
Non-Appropriated Balance			30,000
Total Expenditure/Non-Appr Balance			774,675
Tax Required			489,361
Delinquent Comp Rate: 2.8%			13,702
Amount of 2024 Ad Valorem Tax			503,063

Adopted Budget	Prior Year	Current Year	Proposed Budget
County Health	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	711,649	1,004,844	217,587
Receipts:			
Ad Valorem Tax	1,249,440	583,754	xxxxxxxxxxxxxxxx
Delinquent Tax	27,019		
Motor Vehicle Tax	80,692	104,338	45,506
Recreational Vehicle Tax	1,005	1,403	548
16/20 M Vehicle Tax	680	1,262	692
Commercial Vehicle Tax	8,870	10,954	4,611
Watercraft Tax	0	586	244
In Lieu Of	18,975	22,344	17,505
MV Excise	1,802	2,040	985
Charges/Fees	563,069	400,000	400,000
Other Revenues	1,067,290	1,300,000	1,350,296
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,782	-2,923	-7,125
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	3,014,060	2,423,758	1,813,262
Resources Available:	3,725,709	3,428,602	2,030,849
Expenditures:			
Personnel Services	1,235,834	2,259,528	2,430,457
Contractual Services	88,882	256,326	266,080
Commodities	46,683	523,361	528,786
Capital Outlay/Transfers	255,433	171,800	155,500
Grant Expenditures	1,094,033	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	2,720,865	3,211,015	3,380,823
Unencumbered Cash Balance Dec 31	1,004,844	217,587	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,859,199	3,211,015	3,380,823
Non-Appropriated Balance			140,000
Total Expenditure/Non-Appr Balance			3,520,823
Tax Required			1,489,975
Delinquent Comp Rate: 2.8%			41,719
Amount of 2024 Ad Valorem Tax			1,531,694

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Museum	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,232	17,374	9,885
Receipts:			
Ad Valorem Tax	199,847	190,603	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,539		
Motor Vehicle Tax	18,725	16,689	14,858
Recreational Vehicle Tax	236	224	179
16/20 M Vehicle Tax	248	202	226
Commercial Vehicle Tax	1,892	1,752	1,506
Watercraft Tax	0	94	80
In Lieu Of	3,036	3,575	2,367
MV Excise	384	326	323
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-765	-954	-964
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	230,142	212,511	18,575
Resources Available:	237,374	229,885	28,460
Expenditures:			
Non-Budgetary	220,000	220,000	220,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	220,000	220,000	220,000
Unencumbered Cash Balance Dec 31	17,374	9,885	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	220,000	220,000	220,000
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	230,000
		Tax Required	201,540
	Delinquent Comp Rate: 2.8%		5,643
	Amount of 2024 Ad Valorem Tax		207,183

Adopted Budget Library Maintenance	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,632	83,860	50,275
Receipts:			
Ad Valorem Tax	942,297	918,783	xxxxxxxxxxxxxxxxxx
Delinquent Tax	30,381		
Motor Vehicle Tax	87,611	78,695	71,624
Recreational Vehicle Tax	1,106	1,958	862
16/20 M Vehicle Tax	1,147	952	1,089
Commercial Vehicle Tax	8,879	8,262	7,257
Watercraft Tax	0	442	384
In Lieu Of	14,313	16,855	11,670
MV Excise	1,804	1,539	1,551
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,607	-4,600	-4,748
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	1,083,931	1,022,886	89,689
Resources Available:	1,114,563	1,106,746	139,964
Expenditures:			
Non-Budgetary	1,030,703	1,056,471	1,082,883
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	1,030,703	1,056,471	1,082,883
Unencumbered Cash Balance Dec 31	83,860	50,275	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,030,703	1,056,471	1,082,883
		Non-Appropriated Balance	50,000
		Total Expenditure/Non-Appr Balance	1,132,883
		Tax Required	992,919
	Delinquent Comp Rate: 2.8%		27,802
	Amount of 2024 Ad Valorem Tax		1,020,721

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability Services	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	7,232	17,107	10,065
Receipts:			
Ad Valorem Tax	190,883	182,037	xxxxxxxxxxxxxxxx
Delinquent Tax	6,263		
Motor Vehicle Tax	17,924	15,936	14,191
Recreational Vehicle Tax	226	214	171
16/20 M Vehicle Tax	243	193	216
Commercial Vehicle Tax	1,802	1,673	1,438
Watercraft Tax	0	90	76
In Lieu Of	2,899	3,414	2,261
MV Excise	366	312	308
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-731	-911	-919
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	219,875	202,958	17,742
Resources Available:	227,107	220,065	27,807
Expenditures:			
Intellectual Disabilities	210,000	210,000	210,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	210,000	210,000	210,000
Unencumbered Cash Balance Dec 31	17,107	10,065	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	210,000	210,000	210,000
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	220,000
		Tax Required	192,193
	Delinquent Comp Rate: 2.8%		5,381
	Amount of 2024 Ad Valorem Tax		197,574

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	350,685	245,964	148,966
Receipts:			
Ad Valorem Tax	93,265	245,519	xxxxxxxxxxxxxxxx
Delinquent Tax	6,040		
Motor Vehicle Tax	17,064	7,754	19,139
Recreational Vehicle Tax	214	104	230
16/20 M Vehicle Tax	194	94	291
Commercial Vehicle Tax	1,784	814	1,939
Watercraft Tax	0	44	103
In Lieu Of	1,418	1,669	2,781
MV Excise	362	152	415
Other Revenue	221,529	100,000	100,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-357	-1,229	-1,133
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	341,513	354,921	123,765
Resources Available:	692,198	600,885	272,731
Expenditures:			
Personnel Services	122,757	157,038	154,500
Contractual Services	24,876	50,896	32,237
Commodities	292,327	228,985	232,861
Capital Outlay	1,274	5,000	60,000
Transfers	5,000	10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	446,234	451,919	489,598
Unencumbered Cash Balance Dec 31	245,964	148,966	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	450,055	451,919	489,598
		Non-Appropriated Balance	20,000
		Total Expenditure/Non-Appr Balance	509,598
		Tax Required	236,867
	Delinquent Comp Rate: 2.8%		6,632
	Amount of 2024 Ad Valorem Tax		243,499

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Law Enforcement			
Unencumbered Cash Balance Jan 1	841,080	1,276,341	526,502
Receipts:			
Ad Valorem Tax	7,845,891	8,577,119	xxxxxxxxxxxxxxxx
Delinquent Tax	239,338		
Motor Vehicle Tax	610,349	655,345	668,628
Recreational Vehicle Tax	7,861	8,811	8,051
16/20 M Vehicle Tax	12,541	7,924	10,163
Commercial Vehicle Tax	53,515	68,805	67,748
Watercraft Tax	0	3,681	3,584
In Lieu Of	119,168	140,325	110,616
MV Excise	10,870	12,814	14,476
Other Revenue	451,894	434,457	400,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-30,030	-42,943	-45,019
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	9,321,397	9,866,338	1,238,247
Resources Available:	10,162,477	11,142,679	1,764,749
Expenditures:			
Personnel Services	6,368,127	7,530,003	7,875,236
Contractual Services	963,437	1,460,038	1,500,934
Commodities	851,115	945,046	1,003,691
Capital Outlay	371,457	424,625	565,800
Transfers	332,000	256,465	133,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	8,886,136	10,616,177	11,078,660
Unencumbered Cash Balance Dec 31	1,276,341	526,502	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	8,886,527	10,744,457	11,078,660
		Non-Appropriated Balance	100,000
		Total Expenditure/Non-Appr Balance	11,178,660
		Tax Required	9,413,911
	Delinquent Comp Rate: 2.8%		263,590
	Amount of 2024 Ad Valorem Tax		9,677,501

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 2.8%		0
	Amount of 2024 Ad Valorem Tax		0

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Alcohol Programs	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	22,656	28,314	12,144
Receipts:			
Other Revenue	12,654	10,626	11,242
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,654	10,626	11,242
Resources Available:	35,310	38,940	23,386
Expenditures:			
Non-Budgetary	6,996	26,796	23,386
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,996	26,796	23,386
Unencumbered Cash Balance Dec 31	28,314	12,144	0
2023/2024/2025 Budget Authority Amount	14,486	26,796	23,386

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Capital Improvements Program	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	2,545,874	3,169,735	939,864
Receipts:			
Sales Tax - Local	1,402,861	1,300,000	1,300,000
Other Revenue			2,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,402,861	1,300,000	3,300,000
Resources Available:	3,948,735	4,469,735	4,239,864
Expenditures:			
Non-Budgetary	779,000	3,529,871	4,239,864
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	779,000	3,529,871	4,239,864
Unencumbered Cash Balance Dec 31	3,169,735	939,864	0
2023/2024/2025 Budget Authority Amount	1,616,003	3,529,871	4,239,864

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development Incentives	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	879,230	924,230	845,000
Receipts:			
Other Revenues	45,000	45,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	45,000	45,000	0
Resources Available:	924,230	969,230	845,000
Expenditures:			
Non-Budgetary	0	124,230	845,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	124,230	845,000
Unencumbered Cash Balance Dec 31	924,230	845,000	0
2023/2024/2025 Budget Authority Amount	870,000	124,230	845,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
GIS	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	95,326	109,024	109,025
Receipts:			
Other Revenues/Fees	255,812	270,700	296,546
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	255,812	270,700	296,546
Resources Available:	351,138	379,724	405,571
Expenditures:			
Non-Budgetary	242,114	270,699	296,546
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	242,114	270,699	296,546
Unencumbered Cash Balance Dec 31	109,024	109,025	109,025
2023/2024/2025 Budget Authority Amount	243,675	270,699	296,546

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Guest Tax	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	0	125,813	125,813
Receipts:			
Guest Tax/Other Revenues	1,051,356	1,070,000	1,070,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,051,356	1,070,000	1,070,000
Resources Available:	1,051,356	1,195,813	1,195,813
Expenditures:			
Guest Tax Allocation	925,543	1,070,000	1,195,813
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	925,543	1,070,000	1,195,813
Unencumbered Cash Balance Dec 31	125,813	125,813	0
2023/2024/2025 Budget Authority Amount	970,000	1,070,000	1,195,813

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Juvenile Detention Center	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	193,355	651,331	488,473
Receipts:			
Outside Agency Funding	1,793,270	1,878,997	2,007,693
Other Revenues	4,037	69,100	69,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,797,307	1,948,097	2,076,793
Resources Available:	1,990,662	2,599,428	2,565,266
Expenditures:			
Personnel Services	1,243,083	1,874,068	1,796,400
Contractual Services	50,699	86,995	84,962
Commodities	44,917	84,421	69,154
Capital Outlay	632	65,471	80,789
Other			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,339,331	2,110,955	2,031,305
Unencumbered Cash Balance Dec 31	651,331	488,473	533,961
2023/2024/2025 Budget Authority Amount	1,962,614	2,110,956	2,031,305

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Juvenile Detention Center Bldg	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	50,000	50,000	0
Receipts:			
Other Revenues	0	0	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	50,000
Resources Available:	50,000	50,000	50,000
Expenditures:			
Capital Outlay	0	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	50,000	50,000
Unencumbered Cash Balance Dec 31	50,000	0	0
2023/2024/2025 Budget Authority Amount	0	50,000	50,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Noxious Weed Capital Outlay	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	120,654	125,654	65,000
Receipts:			
Other Revenues	5,000	10,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,000	10,000	75,000
Resources Available:	125,654	135,654	140,000
Expenditures:			
NW Capital Outlay	0	70,654	140,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	70,654	140,000
Unencumbered Cash Balance Dec 31	125,654	65,000	0
2023/2024/2025 Budget Authority Amount	70,000	70,654	140,000

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,856	9,980	4,124
Receipts:			
Alcohol Tax	12,122	10,626	16,242
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,122	10,626	16,242
Resources Available:	17,978	20,606	20,366
Expenditures:			
Parks and Recreation	7,998	16,482	20,366
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	7,998	16,482	20,366
Unencumbered Cash Balance Dec 31	9,980	4,124	0
2023/2024/2025 Budget Authority Amount	8,000	16,482	20,366

Adopted Budget

Landfill	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	769,841	902,037	577,807
Receipts:			
Fees	140,892	130,000	130,000
Use of Money and Property	111	1,000	0
Other Revenues	0	335,000	335,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	141,003	466,000	465,000
Resources Available:	910,844	1,368,037	1,042,807
Expenditures:			
Personnel Services	6,464	15,930	16,170
Contractual Services	2,343	574,300	575,900
Commodities	0	0	0
Capital Outlay	0	200,000	200,000
Transfers	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,807	790,230	792,070
Unencumbered Cash Balance Dec 31	902,037	577,807	250,737
2023/2024/2025 Budget Authority Amount	575,690	790,230	792,070

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CDBG Revolving Loan	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	311,168	356,572	337,572
Receipts:			
Use of Money and Property	0	0	0
Other Revenues	47,940	67,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	47,940	67,000	100,000
Resources Available:	359,108	423,572	437,572
Expenditures:			
Revolving Loan	2,536	86,000	437,572
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,536	86,000	437,572
Unencumbered Cash Balance Dec 31	356,572	337,572	0
2023/2024/2025 Budget Authority Amount	265,000	86,000	437,572

Adopted Budget

Community Services Center	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	377,423	420,254	399,327
Receipts:			
Licenses, Permits, Fees	54,300	90,000	54,300
Charges for Services	0	0	0
Other Revenues	76,000	60,445	12,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	130,300	150,445	66,800
Resources Available:	507,723	570,699	466,127
Expenditures:			
Personnel Services	39,554	45,225	0
Contractual Services	45,495	73,044	72,982
Commodities	1,423	16,390	1,646
Capital Outlay	997	36,713	35,743
Transfers	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	87,469	171,372	110,371
Unencumbered Cash Balance Dec 31	420,254	399,327	355,756
2023/2024/2025 Budget Authority Amount	175,999	171,372	110,371

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Infrastructure Improvement Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	475,192	1,878,053	102,861
Receipts:			
Sales Tax - Local	1,402,861	1,300,000	1,300,000
Transfers From Other County Funds	0	0	12,500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,402,861	1,300,000	13,800,000
Resources Available:	1,878,053	3,178,053	13,902,861
Expenditures:			
Capital Improvement Program	0	3,075,192	13,902,861
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	3,075,192	13,902,861
Unencumbered Cash Balance Dec 31	1,878,053	102,861	0
2023/2024/2025 Budget Authority Amount	0	3,075,192	13,902,861

Adopted Budget

Opioid	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	97,025	118,625
Receipts:			
Settlement Distributions	97,025	21,600	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	97,025	21,600	200,000
Resources Available:	97,025	118,625	318,625
Expenditures:			
Project Expenditures	0	0	318,625
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	318,625
Unencumbered Cash Balance Dec 31	97,025	118,625	0
2023/2024/2025 Budget Authority Amount	0	0	318,625

CPA Summary

Finney County

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget HVAC Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	474,000	982,000
Receipts:			
Transfer from other County funds	474,000	508,000	508,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	474,000	508,000	508,000
Resources Available:	474,000	982,000	1,490,000
Expenditures:			
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	474,000	982,000	1,490,000
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Transfers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Finney County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-A

(1) Fund Name: 171 (2) Fund Name: 75 (3) Fund Name: (4) Fund Name: (5) Fund Name: 216

Capital Improvement Reserves		Community Corrections		County Attorney's Training		Fair Association		Oi & Gas Valuation Depletion		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,763,602	Cash Balance Jan 1	315,443	Cash Balance Jan 1	24,955	Cash Balance Jan 1	38,318	Cash Balance Jan 1	3,226,361	5,368,679
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers	1,270,000	State and Federal Aid	603,662	Licenses and Fees	2,682	Licenses and Fees	91,447			
		Reimbursements	92,131			Intergovernmental	1,000			
		Transfers	125			Operating Transfer	53,000			
Total Receipts	1,270,000	Total Receipts	695,918	Total Receipts	2,682	Total Receipts	145,447	Total Receipts	0	2,114,047
Resources Available:	3,033,602	Resources Available:	1,011,361	Resources Available:	27,637	Resources Available:	183,765	Resources Available:	3,226,361	7,482,726
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Transfers	0	Personnel	611,317	Contractual Services	1,786	Personnel	1,962			
		Contractual Services	37,531	Commodities	1,050	Contractual Services	140,290			
		Commodities	18,675			Commodities	20,788			
		Capital Outlay	33,801							
Total Expenditures	0	Total Expenditures	701,324	Total Expenditures	2,836	Total Expenditures	163,040	Total Expenditures	0	867,200
Cash Balance Dec 31	3,033,602	Cash Balance Dec 31	310,037	Cash Balance Dec 31	24,801	Cash Balance Dec 31	20,725	Cash Balance Dec 31	3,226,361	6,615,526 **
									6,615,526 **	

**Note: These two block figures should agree.

CPA Summary

Finney County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Clerk's Technology		ROD Technology		County Treasurer's Technology		Special Alcohol & Drug		Special Highway Improvement		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	70,697	Cash Balance Jan 1	241,483	Cash Balance Jan 1	58,019	Cash Balance Jan 1	91	Cash Balance Jan 1	5,548,737	5,919,027
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
License and Fees	8,474	License and Fees	33,894	License and Fees	8,473			Operating Transfers	12,348	
								Other	900,000	
								Canceled Prior Year Encumbrances	121,292	
Total Receipts	8,474	Total Receipts	33,894	Total Receipts	8,473	Total Receipts	0	Total Receipts	1,033,640	1,084,481
Resources Available:	79,171	Resources Available:	275,377	Resources Available:	66,492	Resources Available:	91	Resources Available:	6,582,377	7,003,508
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	6,346	Contractual Services	14,041							
Contractual	5,335	Commodities	4,023							
Capital Outlay	4,500									
Total Expenditures	16,181	Total Expenditures	18,064	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	34,245
Cash Balance Dec 31	62,990	Cash Balance Dec 31	257,313	Cash Balance Dec 31	66,492	Cash Balance Dec 31	91	Cash Balance Dec 31	6,582,377	6,969,263 **
									6,969,263	**

**Note: These two block figures should agree.

CPA Summary

Finney County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-C

(1) Fund Name 166 (2) Fund Name Jail/Crime/Spc (3) Fund Name For fund + Drug (4) Fund Name 078 (5) Fund Name 174

Special Road Mach & Equip		Sheriff Special Accounts		Forfeiture & Drug Tax Assess		Youth Services		Correction Services Building		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,924,209	Cash Balance Jan 1	175,806	Cash Balance Jan 1	66,081	Cash Balance Jan 1	362,602	Cash Balance Jan 1	1,185,741	3,714,439

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers	500,000	Other	186,764	Forfeitures	0	State and Federal Aid	598,367			
				Other Revenues	17,328	Reimbursements	4,497			
Total Receipts	500,000	Total Receipts	186,764	Total Receipts	17,328	Total Receipts	602,864	Total Receipts	0	1,306,956
Resources Available:	2,424,209	Resources Available:	362,570	Resources Available:	83,409	Resources Available:	965,466	Resources Available:	1,185,741	5,021,395

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	417,493	Public Safety	97,321	Contractual Services	11,834	Personnel	384,169	Construction Contracts	143,058	
				Commodities	4,823	Contractual Services	50,300			
						Commodities	19,973			
						Capital Outlay	1,185			
						Transfer	125			
Total Expenditures	417,493	Total Expenditures	97,321	Total Expenditures	16,657	Total Expenditures	455,752	Total Expenditures	143,058	1,130,281
Cash Balance Dec 31	2,006,716	Cash Balance Dec 31	265,249	Cash Balance Dec 31	66,752	Cash Balance Dec 31	509,714	Cash Balance Dec 31	1,042,683	3,891,114 **
										3,891,114 **

**Note: These two block figures should agree.

CPA Summary

Finney County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-D

(1) Fund Name: 168 (2) Fund Name: 818 (3) Fund Name: 36 (4) Fund Name: 172 (5) Fund Name: 73

JB Road Sales Tax		Motor Vehicle Operating Fund		ARPA		Equipment Reserve		Opioid Settlement		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	255,926	Cash Balance Jan 1	5,959,599	Cash Balance Jan 1	2,115,791	Cash Balance Jan 1	0	8,331,316
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Tax	1,683,434	Licenses and Fees	276,761	State and Federal Aid		Operating Transfers	1,495,000	State and Federal Aid	97,025	
		Other	3,501	Interest on Idle Funds	155,021					
Total Receipts	1,683,434	Total Receipts	280,262	Total Receipts	155,021	Total Receipts	1,495,000	Total Receipts	97,025	3,710,742
Resources Available:	1,683,434	Resources Available:	536,188	Resources Available:	6,114,620	Resources Available:	3,610,791	Resources Available:	97,025	12,042,058
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,683,434	Personnel	23,813	Contractual Services	285,070	Operating Transfers	206,096			
		Contractual Services	0	Commodities						
		Commodities	14,118	Grant Awards						
		Capital Outlay	12,425	Capital Outlay	278,350					
		Transfers	255,926	Transfers	5,122,849					
Total Expenditures	1,683,434	Total Expenditures	306,282	Total Expenditures	5,686,269	Total Expenditures	206,096	Total Expenditures	0	7,882,081
Cash Balance Dec 31	0	Cash Balance Dec 31	229,906	Cash Balance Dec 31	428,351	Cash Balance Dec 31	3,404,695	Cash Balance Dec 31	97,025	4,159,977 **
									4,159,977 **	

**Note: These two block figures should agree.

CPA Summary

Finney County

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-E

(1) Fund Name:		158 (2) Fund Name:		162 (3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
LEC Construction/Renovation		Project Construction								
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:		
Operating Transfers	1,350,000	Operating Transfers	4,006,849							
Total Receipts	1,350,000	Total Receipts	4,006,849	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,356,849
Resources Available:	1,350,000	Resources Available:	4,006,849	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,356,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Transfers		Operating Transfers								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,350,000	Cash Balance Dec 31	4,006,849	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,356,849 **
									5,356,849 **	

**Note: These two block figures should agree.

CPA Summary

Finney County

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	7,127,639	12.132	33,316
Debt Service			0
Road & Bridge	3,862,001	6.574	18,052
Aging	365,307	0.622	1,708
Ambulance/EMS	1,255,071	2.136	5,866
County Employee Benefit	1,623,196	2.763	7,587
Economic Development	146,070	0.249	683
Free Fair & Fair Grounds	500,658	0.852	2,340
County Health	1,524,370	2.595	7,125
Historical Museum	206,192	0.351	964
Library Maintenance	1,015,840	1.729	4,748
Intellectual Disability Ser	196,630	0.335	919
Noxious Weed	242,335	0.412	1,133
Law Enforcement	9,631,221	16.394	45,019
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	27,696,530	47.144	129,460

2024 July 1 Valuation: 587,484,226

Valuation Factor: 587,484.226

Neighborhood Revitalization Subj to Rebate: 2,746,035

Neighborhood Revitalization factor: 2,746.035

**This information comes from the 2025 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.



Column

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Garden City Telegram
1807 E Mary St. #7
(620) 504-9885 Ext. 2330

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

PUBLICATION DATES:

Aug. 3, 2024

Notice ID: jdr3Vkf3dR09ezZyEvV

Publisher ID: 2506890

Notice Name: 2025 Budget - Finney County

PUBLICATION FEE: \$150.83

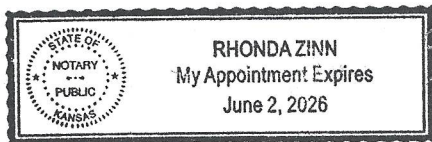
Lori Sibley
Agent

VERIFICATION

STATE OF KANSAS
COUNTY OF FINNEY

Signed or attested before me on this

3 day of August, A.D. 2024
Rhonda Zinn
Notary Public



The governing body of

BUDGET SUMMARY

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,464,931	5.487	13,840,239	10.723	16,384,611	8,424,732	14.340
Debt Service							
Road & Bridge	4,805,906	5.453	5,992,100	6.904	5,862,337	3,649,835	6.213
Aging	384,314	0.685	384,314	0.558	384,314	367,063	0.625
Ambulance/EMS	2,284,242	3.155	2,294,334	2.614	2,461,391	1,261,101	2.147
County Employee Benefit	5,385,213	14.214	11,450,537	7.243	10,621,566	1,630,995	2.776
Economic Development	135,000	0.248	167,000	0.244	165,000	146,722	0.250
Free Fair & Fair Grounds	529,256	0.723	670,291	0.848	744,675	503,063	0.856
County Health	2,720,865	2.373	3,211,015	0.992	3,380,823	1,531,694	2.607
Historical Museum	220,000	0.379	220,000	0.324	220,000	207,183	0.353
Library Maintenance	1,030,703	1.789	1,056,471	1.561	1,082,883	1,020,721	1.737
Intellectual Disability Services	210,000	0.362	210,000	0.309	210,000	197,574	0.336
Noxious Weed	446,234	0.176	451,919	0.417	489,598	243,499	0.414
Law Enforcement	8,886,156	14.902	10,616,177	14.572	11,014,660	9,612,164	16.362
Alcohol Programs	6,996		26,796		23,386		
Capital Improvements Program	779,000		3,529,871		4,239,864		
Economic Development Incentives			124,230		845,000		
GIS	242,114		270,699		296,546		
Guest Tax	925,543		1,070,000		1,195,813		
Juvenile Detention Center	1,339,331		2,110,955		2,031,305		
Juvenile Detention Center Bldg			50,000		50,000		
Noxious Weed Capital Outlay			70,634		140,000		
Parks & Recreation	7,998		16,482		20,366		
Landfill	8,807		790,230		792,070		
CDBG Revolving Loan	2,536		86,000		437,572		
Community Services Center	87,469		171,372		110,371		
Infrastructure Improvement Fund			3,075,192		13,902,861		
Opioid					318,625		
HVAC Reserve							
Non-Budgeted Funds-A	867,200						
Non-Budgeted Funds-B	34,245						
Non-Budgeted Funds-C	1,130,283						
Non-Budgeted Funds-D	7,882,081						
Non-Budgeted Funds-E							
Totals	\$1,816,401	49.946	\$1,956,878	47.309	\$7,425,637	28,796,396	49.016
						Revenue Neutral Rate**	48.998
Less: Transfers	12,365,548		2,191,237		6,348,904		
Net Expenditure	39,450,853		59,765,641		71,076,733		
Total Tax Levied	27,206,749		27,845,530		XXXXXXXXXXXXXXX		
Assessed Valuation:	569,493,621		587,982,569		587,484,226		

Outstanding Indebtedness.

	2022	2023	2024
January 1,	2,720,000	2,075,000	1,405,000
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	4,889,866	4,872,298	4,304,486
Lease Pay. Princ.	7,609,866	6,947,298	5,709,486
Total			

*Tax rates are expressed in mills

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

Dori Munyan
County Clerk

Published in Garden City Telegram August 3, 2024.

2506890

Resolution No. 12-2024

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

WHEREAS, the Revenue Neutral Rate for **FINNEY COUNTY** was calculated as **46.998** mills by the Finney County Clerk; and

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

WHEREAS, the Governing Body held a hearing on **September 3, 2024**, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

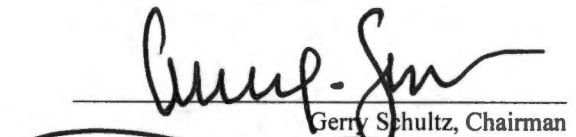
WHEREAS, the Governing Body of **FINNEY COUNTY**, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

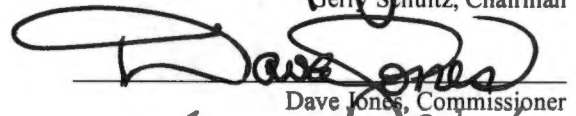
**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF
FINNEY COUNTY, KANSAS:**

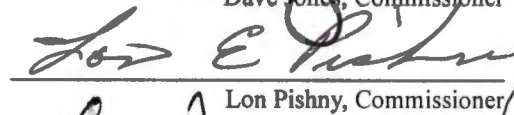
FINNEY COUNTY shall levy a property tax rate exceeding the Revenue Neutral Rate of **46.998** mills.

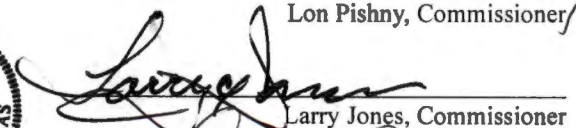
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

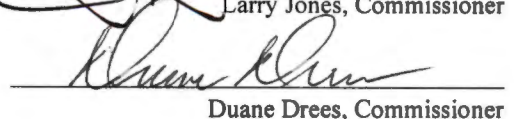
ADOPTED this **3rd** day of **SEPTEMBER** and **SIGNED** by the Governing Body.


Gerry Schultz, Chairman


Dave Jones, Commissioner

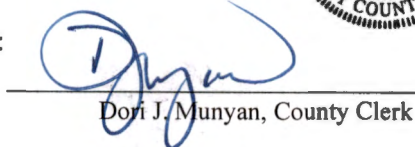

Lon Pishny, Commissioner


Larry Jones, Commissioner


Duane Drees, Commissioner



ATTEST:


Dori J. Munyan, County Clerk

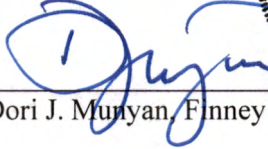
Roll Call Vote

A Roll Call Vote of FINNEY COUNTY, KANSAS
Hearing to Exceed Revenue Neutral Rate held on **SEPTEMBER 3, 2024**

Adoption of Resolution No. **12-2024**

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

ATTEST:


Dori J. Munyan, Finney County Clerk

