State of K
Tow

2025

CERTIFICATE

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
SHERMAN TOWNSHIP
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	10,850	7,930	2.814
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	59,800	52,881	18.765
Special Machinery		6			
Totals		xxxxxx	70,650	60,811	21.579
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
2,818,029
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 20.760

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

Attest: Sept 25 2024
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Kansas
wnship

Resolution No. 2024-1

A RESOLUTION OF THE SHERMAN TOWNSHIP, KANSAS TO LEVY A PROPERTY TA RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Sherman Township was calculated as 20. mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Sherman Township will requ the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8-22-24 allowing all interest taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Sherman Township, having heard testimony, still find necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE SHERMAN TOWNSHIP:

The Sherman Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 21.611 mills.

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

ADOPTED this 22 day of Aug 2024 (month and year) and SIGNED by the Governing B

Attested:

x

7160

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Body.

Roll Call Vote

A Roll Call Vote of the Sherman Township Board Members To Levy a Property Tax Exceeding the Revenue Neutral Rat
Hearing to Exceed Revenue Neutral Rate held on 08/22/2024
Resolution No. _____

Governing Body Member	Yes	No	No Vote
LauraBeth Zeijler-Rukovic	✓		
Spencer Anderson	X		
Lyle Hintz	X		
TOTAL			

Certified

te



Published in the Abilene Reflector Chronicle on July 31st, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas

The governing body of
SHERMAN TOWNSHIP
DICKINSON COUNTY

will meet on August 22, 2024 at 6:00 pm at Sutphen Mill Church, 3117 Paint Rd, Chapman, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at LauraBeth Zeigler-Rikoric, 1748 3250 Ave, Chapman, Ks and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,912	2.260	9,300	2.273	10,850	7,930	2.818
Debt Service							
Library							
Road	57,333	18.224	58,000	18.282	59,800	52,881	18.793
Special Machinery							
Totals	63,245	20.484	67,300	20.555	70,650	60,811	21.611
						*Revenue Neutral Rate**	*20.760*
Less: Transfers	7,736		500		3,900		
Net Expenditures	55,509		66,800		66,750		
Total Tax Levied	57,789		58,410		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,821,355		2,841,778		2,813,871		
Outstanding Indebtedness, Jan 1,	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*
Sherman Township
0

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } **ss.**

Ed Boice being first duly sworn, depos
That I am the editor of the Reflector-Chronicle, a daily newspap
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 time
been so published continuously and uninterruptedly in said cou
for period of more than five years prior to the first publication o
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7-31, 2024 with subsequent publications being
following dates:

_____, 20____, _____

_____

_____

Printer's Fee $ 60.00

Subscribed and sworn to before me this 31st
July, 2024

Kim Maguire
Notary Public

My commission expires 7-
Approved: _____
Judge _____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

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SHERMAN TOWNSHIP
DICKINSON COUNTY

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,458	522	14	32	0	5
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	51,952	4,199	110	262	0	41
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	58,410	4,721	124	294	0	46

County Treas Motor Vehicle Estimate 4,721

County Treas Recreational Vehicle Estimate 124

County Treas 16/20M Vehicle Estimate 294

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 46

MVT Factor 0.08082

RVT Factor 0.00212

16/20M Factor 0.00504

Comm Veh Factor 0.00000

Watercraft Factor 0.00079

2025

SHERMAN TOWNSHIP

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	Special Machinery	-	-	-	
General	Special Machinery	2,386	500	2,500	KSA 80-122
Road	Special Machinery	5,350	-	1,400	KSA 68-141g
	Total	7,736	500	3,900	
	Adjustments*				
	Adjusted Totals	7,736	500	3,900	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

SHERMAN TOWNSHIP
DICKINSON COUNTY

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

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, 2024	Payments Due 2024	Payments Due 2025
None							
				Total	**0**	**0**	**0**

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

SHERMAN TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	557	3,634	2,347
Receipts:			
Ad Valorem Tax	6,182	6,458	xxxxxxxxxxxxxxx
Delinquent Tax	107		
Motor Vehicle Tax	480	375	522
Recreational Vehicle Tax	14	11	14
16/20 M Vehicle Tax	29	34	32
Commercial Vehicle Tax	0	0	0
Watercraft Tax		5	5
Gross Earnings (Intangibles) Tax	2,177	1,130	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,989**	**8,013**	**573**
Resources Available:	**9,545**	**11,647**	**2,920**
Expenditures:			
Officers Pay	923	1,300	1,300
Salaries & Wages			
Reports & Services	400	900	500
Supplies	972	600	1,300
Equipment	275		500
Buildings Maintenance			
Insurance	456	6,000	3,250
Road Materials			
Utilities	500		1,000
Cash Reserve (2025 column)			500
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	2,386	500	2,500
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,912**	**9,300**	**10,850**
Unencumbered Cash Balance Dec 31	3,634	2,347	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	8,650	9,300	10,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,850
		Tax Required	7,930
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	7,930

CPA Summary

SHERMAN TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	0	0	11
Receipts:			
Ad Valorem Tax	49,850	51,952	xxxxxxxxxxxxxxx
Delinquent Tax	874		
Motor Vehicle Tax	3,968	3,032	4,199
Recreational Vehicle Tax	118	90	110
16/20M Vehicle Tax	227	273	262
Commercial Vehicle Tax	0	0	0
Watercraft Tax		41	41
Special Highway/Gasoline Tax	2,296	2,623	2,296
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**57,333**	**58,011**	**6,908**
Resources Available:	**57,333**	**58,011**	**6,919**
Expenditures:			
Salaries & Wages	100	8,000	400
Fuel, Supplies & Other	6,020	7,500	7,000
Road Maintenance			
Road Materials	12,073	32,000	13,000
Equipment	3,217	500	4,000
Officers Pay	1,256		2,000
Insurance	9,522		10,000
Labor	19,794	10,000	22,000
Cash Reserve (2025 column)			
Transfer to Special Machinery	5,350		1,400
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**57,333**	**58,000**	**59,800**
Unencumbered Cash Balance Dec 31	0	11	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	60,300	58,100	59,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	59,800
		Tax Required	52,881
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	52,881

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	51,805
Transfers from:	
Road Fund	5,350
General Fund(No Levy)	0
General Fund(Gen has Levy)	2,386
Interest on Idle Funds	83
Other	2,349
Resources Available:	61,973
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**61,973**

CPA Summary

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: SHERMAN TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2555 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,841,778	$2,813,871
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

SHERMAN TOWNSHIP 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 2,813,871

Valuation Factor: 2,813.871

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.