State of Kansas RNR
Special District

CERTIFICATE

2025

To the Clerk of Clay County , State of Kansas
We, the undersigned, officers of
Sherman Rural Fire District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
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)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	4,500	4,088	.322
Debt Service	10-113				
Totals		xxxxxxxxx	4,500	4,088	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

12,693,200
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.218
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

COUNTY CLERKS SEAL CLAY COUNTY, KANSAS

Attest: 9-16, 2024

Kayla Wang
County Clerk

X Dennis Schwab
X Roy Schwab
X
X

Governing Body

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Sherman Rural Fire, **HEREBY NOTIFIES THE** Clay **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is .322. The date of our hearing is _____ at _____ AM/PM and will be held at 712 5th Str. address in Clay Center, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 7-9, 2024.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2025 - #01

A RESOLUTION OF THE Sherman Rural Fire District, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Sherman Rural Fire District was calculated as .322 mills by the Clay County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Sherman Rural Fire District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Sherman Rural Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Sherman Rural Fire District:

The Sherman Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of .218 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 16th day of September, 2024 and **SIGNED** by the Governing Body.

X Doug Schewe

X Dennis Schewe

X _____

X _____

_____

Roll Call Vote

A Roll Call Vote of the Sherman Rural Fire To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-16-24

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Dwain Schwab	✓		
Matthew Schwab	✓		
Daniel Schwab	✓		
Doug Schwab	✓		
TOTAL			

Certified:

Dwain Schwab

Budget Hearing September 16, 2024 5:30 PM

RNR HEARING

Doug Schwab, serving on the Sherman Rural Fire Board made the motion to exceed the Revenue Neutral Rate of _____ with the levy of _____.

Duaine Schwab seconded the motion and the motion passed unanimously.

2 YES VOTES

_____ NO VOTES

2025 BUDGET HEARING

Duaine Schwab, serving on the Sherman Rural Fire Board made the motion to approve the 2025 Budget for the Sherman Rural Fire and Doug Schwab seconded the motion and the motion passed unanimously.

2 YES VOTES

_____ NO VOTES

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
COUNTY OF CLAY ss.

Ryan D. Wilson. being first duly sworn, deposes and says: That he is

(Published in The Clay Center Dispatch Tuesday, July 30, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Sherman Rural Fire District
Clay County

State of Kansas
2025 Special District

will meet on September 16, 2024 at 5:30 p.m. at Clay County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Dwaine Schwab Residence 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 for 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	3,110	0.212	3,500	0.227	4,500	4,088	0.322
Debt Service							
Totals	3,110	0.212	3,500	0.227	4,500	4,088	0.322
						*Revenue Neutral Rate***	0.218
Less: Transfers	0		0		0		
Net Expenditures	3,110		3,500		4,500		
Total Tax Levied	2,164		2,751		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,249,539		12,184,893		12,693,200		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Dwaine Schwab

7-30

nter Dispatch, a once a week, newspaper printed
ıd published in and of general circulation in Clay
eneral paid circulation on a daily, weekly, monthly
County, Kansas, and that said newspaper is not a
ıal publication.

shed at least weekly 50 times a year; has been so
ınd uninterruptedly in said county and state for a
years prior to the first publication of said notice;
the post office of Clay Center in said County as

s a true copy thereof and was published in the
f said newspaper for 1 consecutive
st publication thereof being made as aforesaid on
July, 2024, with subsequent publications
ing date:

_____, 2024 _____,2024
_____, 2024 _____, 2024
_____, 2024 _____,2024
_____, 2024 _____, 2024

Ryan D. Wilson, Publisher - The Clay Center Dispatch

Subscribed and sworn to before me this 13th day of September, 2024.

NAOMI KNITTER
Notary Public - State of Kansas
My Appt. Expires December 15, 2026

Naomi Knitter
Notary Public

My commission expires: 12-15-2024 -Printer's fee $ 79.13

Additional copies $_____

Sherman Rural Fire District
Clay County 2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,761	16	1	3	1	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,761	16	1	3	1	0

County Treas Motor Vehicle Estimate 16

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 3

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00564

RVT Factor 0.00018

16/20M Factor 0.00112

Comm Veh Facto 0.00031

Watercraft Factor 0.00004

2025

Sherman Rural Fire District
Clay County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Sherman Rural Fire District
Clay 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
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**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
			Total	**0**	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,013	1,111	392
Receipts:			
Ad Valorem Tax	2,173	2,761	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	29	13	16
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	5	5	3
Commercial Vehicle Tax	1	1	1
Watercraft Tax	0	0	0
In Lieu of Taxes		0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,208**	**2,781**	**20**
Resources Available:	**4,221**	**3,892**	**412**
Expenditures:			
Operations	1,000	3,500	4,500
Mowing	1,350		
City of Clifton	500		
Clifton Fire	260		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,110**	**3,500**	**4,500**
Unencumbered Cash Balance Dec 31	1,111	392	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,500	3,500	4,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,500
		Tax Required	4,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,088

CPA Summary

Sherman Rural Fire District 2025
Clay County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
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:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
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:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Sherman Rural Fire District 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
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 12,693,200

Valuation Factor: 12,693.200

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.