CERTIFICATE 2026

To the Clerk of Riley 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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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		29,841	20,085	1.936
Debt Service	10-113				
Library	12-1220				
Road	68-518c		88,022	65,823	6.344
Special Machinery					
Totals		xxxxxx	117,863	85,908	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
10,375,373
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	8.274
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

7-4

Assisted by:

Address:

Email:

Attest: 11-5 2025

7-15-25

Clerk

Treasurer 7-15-25

Trustee 7/15/25

County Clerk

Governing Body

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

CPA Summary

Sherman Township
Riley County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,482	1,003	17	32	44	20
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	77,426	9,160	160	290	399	180
	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	85,908	10,163	177	322	443	200

County Treas Motor Vehicle Estimate 10,163

County Treas Recreational Vehicle Estimate 177

County Treas 16/20M Vehicle Estimate 322

County Treas Commercial Vehicle Tax Estimate 443

County Treas Watercraft Tax Estimate 200

MVT Factor 0.11830

RVT Factor 0.00206

16/20M Factor 0.00375

Comm Veh Factor 0.00516

Watercraft Factor 0.00233

2026

Sherman Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	13,500	10,437	10,000	KSA 80-122
Road	Special Machinery	6,500	7,752	6,000	KSA 68-141g
	Total	20,000	18,189	16,000	
	Adjustments*				
	Adjusted Totals	20,000	18,189	16,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Sherman Township
Riley County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Sherman Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	28,306	29,878	8,640
Receipts:			
Ad Valorem Tax	22,474	8,482	xxxxxxxxxxxxxxx
Delinquent Tax	352		
Motor Vehicle Tax	3,316	3,040	1,003
Recreational Vehicle Tax	61	55	17
16/20 M Vehicle Tax	114	118	32
Commercial Vehicle Tax	160	112	44
Watercraft Tax	86	63	20
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	165		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,728**	**11,870**	**1,116**
Resources Available:	**55,034**	**41,748**	**9,756**
Expenditures:			
Other Operating	1,670	2,250	3,000
Officers Pay	4,500	4,500	5,500
Salaries & Wages	1,233	3,500	2,641
Employee Benefits		2,500	500
Supplies			
Equipment		1,500	1,000
Repairs		1,500	1,000
Rent		1,500	1,000
Insurance	4,253	5,000	5,200
		421	
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	13,500	10,437	10,000
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**25,156**	**33,108**	**29,841**
Unencumbered Cash Balance Dec 31	29,878	8,640	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	34,145	33,108	29,841
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,841
		Tax Required	20,085
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	20,085

CPA Summary

Sherman Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,774	9	0
Receipts:			
Ad Valorem Tax	59,786	77,426	xxxxxxxxxxxxxxx
Delinquent Tax	988		
Motor Vehicle Tax	8,696	8,086	9,160
Recreational Vehicle Tax	164	147	160
16/20M Vehicle Tax	341	314	290
Commercial Vehicle Tax	409	298	399
Watercraft Tax	216	167	180
Special Highway/Gasoline Tax	12,155	12,010	12,010
Miscellaneous Tax	33		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**82,788**	**98,448**	**22,199**
Resources Available:	**84,562**	**98,457**	**22,199**
Expenditures:			
Salaries & Wages	6,175	8,500	7,000
Employee Benefits			
Road Maintenance	12,450	4,500	13,000
Road Materials	43,924	46,205	44,000
Equipment	10,114	13,500	10,500
Mowing		2,750	1,000
Repairs		2,250	500
Fuel, Supplies & Other	5,390	8,500	6,022
Insurance		4,500	
Officer Pay			
Cash Reserve (2026 column)			
Transfer to Special Machinery	6,500	7,752	6,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**84,553**	**98,457**	**88,022**
Unencumbered Cash Balance Dec 31	9	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	86,095	98,537	88,022
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	88,022
		Tax Required	65,823
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	65,823

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	117,858
Transfers from:	
Road Fund	6,500
General Fund(No Levy)	0
General Fund(Gen has Levy)	13,500
Interest on Idle Funds	
Other	
Resources Available:	137,858
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**137,858**

CPA Summary

State of Kansas
Township

2026

NOTICE OF BUDGET HEARING

The governing body of
Sherman Township
Riley County
will meet on August 19th, 2025 at 7:00 PM at University Park Pavilion 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 Riley County and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	25,156	2.472	33,108	0.840	29,841	20,085	1.934
Debt Service							
Library							
Road	84,553	6.576	98,457	7.669	88,022	65,823	6.340
Special Machinery							
Totals	109,709	9.048	131,565	8.509	117,863	85,908	8.274
						*Revenue Neutral Rate***	*8.274*
Less: Transfers	20,000		18,189		16,000		
Net Expenditure	89,709		113,376		101,863		
Total Tax Levied	85,908		85,908		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,494,361		10,095,590		10,382,961		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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*

Fran Willbrant
Treasurer

The
Riley Countian

P.O. Box 333 • 120 S. Broadway • Riley, Kansas 66531
785-485-2290
Fax: 785-485-2290

State of Kansas, Riley County, ss:

Donna Sullivan, being first duly sworn, deposes and says:

That she is editor of The Riley Countian, a weekly newspaper printed in the State of Kansas, and published in and of general paid circulation on a yearly basis in Riley County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the Post Office of Riley in said county, as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 30TH day of JULY, 2025, With subsequent publication being made on the following dates:

_____, 2025

_____, 2025

Donna Sullivan, Editor

Subscribed and sworn before me this 30TH day of JULY, 2025.

Wendy Sue Miller

Notary Public

(Seal)

WENDY SUE MILLER NOTARY PUBLIC STATE OF KANSAS My Appt. Expires 7-28-2027

Printers Fee $ 71.25

Additional copies $ -0-

TOTAL $ 71.25

(Published in the Riley Countian Wednesday, July 30, 2025.)

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Library							
Road	84,553	6.576	98,457	7.669	88,022	65,823	6.340
Special Machinery							
Totals	109,709	9.048	131,565	8.509	117,863	85,908	8.274
Less: Transfers	20,000		18,189		16,000	Revenue Neutral Rate**	8.274
Net Expenditure	89,709		113,376		101,863		
Total Tax Levied	85,908		85,908		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,494,361		10,095,390		10,382,964		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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

Fran Wilbrant
Treasurer