State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Sherman County, State of Kansas
We, the undersigned, officers of
Sherman County Rural Fire District #1

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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	19-3610	5	379,700	277,859	4.083
Debt Service	10-113				
Equipment Reserve		7	175,000		
Special		7	1,513		
Totals		xxxxxxxxx	556,213	277,859	4.083
Budget Summary		8			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
68,050,629
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Attest: August 17, 2021
Ashley N. Mannis
County Clerk

Governing Body

CPA Summary

Sherman County Rural Fire District #1
Sherman County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	261,245	10,405	334	1,853	699	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	261,245	10,405	334	1,853	699	0

County Treas Motor Vehicle Estimate 10,405

County Treas Recreational Vehicle Estimate 334

County Treas 16/20M Vehicle Estimate 1,853

County Treas Commercial Vehicle Tax Estimate 699

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03983

RVT Factor 0.00128

16/20M Factor 0.00709

Comm Veh Facto 0.00268

Watercraft Facto 0.00000

2022

Sherman County Rural Fire District #1
Sherman County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	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 2021 and/or 2022 from a non-budgeted fund.

Sherman County Rural Fire District #1
Sherman County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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 1,2021	Payments Due 2021	Payments Due 2022
NONE							
			Total	**0**	**0**	**0**	**0**

***If you are merely 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 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	229,942	146,747	78,542
Receipts:			
Ad Valorem Tax	250,312	261,245	xxxxxxxxxxxxxxxx
Delinquent Tax	276	100	100
Motor Vehicle Tax	10,485	9,500	10,405
Recreational Vehicle Tax	330	200	334
16/20M Vehicle Tax	1,438	1,000	1,853
Commercial Vehicle Tax	751	750	699
Watercraft Tax			0
LAVTR			0
County Redemption	3,253		
Reimbursements & Miscellaneous	27,817	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**294,662**	**290,795**	**31,392**
Resources Available:	**524,604**	**437,542**	**109,934**
Expenditures:			
Personal Services	73,440	75,000	89,800
Contractual	96,115	72,000	73,400
Commodities	9,244	12,000	16,500
Capital Outlay	199,058	200,000	150,000
Transfer to SCRFD #1 Equip Reserve			50,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**377,857**	**359,000**	**379,700**
Unencumbered Cash Balance Dec 31	146,747	78,542	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	489,200	397,700	379,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	379,700
		Tax Required	269,766
	Delinquent Comp Rate:	3.0%	8,093
		Amount of 2021 Ad Valorem Tax	277,859

CPA Summary

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of

Sherman County Rural Fire District #1

Sherman County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 202		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	377,857	3.608	359,000	3.655	379,700	277,859	4.083
Debt Service							
Equipment Reserve					175,000		
Special	1,832		500		1,513		
Totals	379,689	3.608	359,500	3.655	556,213	277,859	4.083
*Revenue Neutral Rate***							*3.838*
Less: Transfers	0		0		0		
Net Expenditures	379,689		359,500		556,213		
Total Tax Levied	256,436		261,245		xxxxxxxxxxxxxxx		
Assessed Valuation	71,070,421		71,466,688		68,060,066		

Outstanding Indebtedness,

Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

0

Sherman County Rural Fire District #1 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 68,060,066

Valuation Factor: 68,060.066

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2022 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
Sherman County
will meet on 8/31/21 at 8:15 AM at Sherman County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Sherman County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	3,879,912	19.670	4,149,098	21.273	5,232,692	2,194,668	21.272
Debt Service							
Road & Bridge	1,555,688	11.677	1,558,550	9.857	2,146,700	1,202,996	11.660
Noxious Weed	73,262	0.659	90,000	0.735	149,450	70,212	0.681
Health	344,173	0.481	358,989	0.503	474,750	54,187	0.525
Conservation District	28,500	0.266	28,500	0.252	28,500	26,894	0.261
Election Board	78,150	0.658	70,400	0.413	92,600	75,973	0.736
County Home Maintenance	4,051	0.362	50,000	0.079	50,000	3,966	0.038
Historical Society	11,000	0.103	11,000	0.099	11,000	9,976	0.097
Appraiser's Cost	185,476	1.592	198,798	1.609	208,626	184,156	1.785
Program for the Elderly	48,800	0.452	50,490	0.423	50,950	49,151	0.476
Free Fair	35,000	0.326	35,000	0.311	35,000	32,019	0.310
Park-Soldier's Memorial	45,000	0.413	35,000	0.344	75,000	37,752	0.366
Cemetery	42,000	0.392	42,000	0.376	42,000	38,428	0.372
Parks-Interlocal Rec	41,350	0.386	41,350	0.367	41,350	37,601	0.364
Library	25,000	0.233	25,000	0.222	25,000	22,754	0.221
County Hospital Maintenance	643,750	6.000	689,500	6.000	690,000	618,984	6.000
Employee Benefits	1,783,279	17.869	2,206,500	20.357	2,745,000	1,928,150	18.689
Tort Liability	20,708	0.191	12,000	0.180	28,000	9,621	0.093
PBC Debt Service			680,370	6.479	842,335	825,766	8.004
Health Care Services	448,978		441,841		665,050		
Health Capital Outlay					50,744		
Noxious Weed Capital Outlay					82,437		
Pros Attorney Training	1,207		4,000		10,413		
Special Alcohol	5,520		11,000		13,456		
Special Parks & Recreation			1,250		4,202		
Tourism & Convention	122,625		100,000		370,000		
Sheriff's Commissary	57,056		79,500		79,499		
Waste Disposal	382,608		570,200		1,104,524		
Sales Tax for Road Project	2,243,900		1,064,818		4,807,910		
(2012) 911	103,411		105,000		146,577		
Non-Budgeted Funds-A	74,874						
Non-Budgeted Funds-B	212,540						
Non-Budgeted Funds-C	192,029						
Non-Budgeted Funds-D	1,830,997						
Totals	14,520,844	61.730	12,710,154	69.879	20,303,765	7,423,254	71.950
Revenue Neutral Rate **							71.626
Less: Transfers	434,302		490,000		740,000		
Net Expenditure	14,086,542		12,220,154		19,563,765		
Total Tax Levied	6,438,162		7,405,383		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	104,296,292		105,733,738		103,170,285		

Outstanding Indebtedness, January 1.	2019	2020	2021
G.O. Bonds	4,340,000	3,505,000	2,655,000
Revenue Bonds	0	0	11,915,000
Other	0	0	0
Lease Pur. Princ.	90,830	45,415	0
Total	4,430,830	3,550,415	14,570,000

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Ashley Mannis
Clerk

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2020 Expenditures	Actual Tax Rate*	Current Year Estimate for 2021 Expenditures	Actual Tax Rate*	Proposed Budget Year for 2022 Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	July 1, 2021 Estimated Valuation	Est. Tax Rate*	*Revenue Neutral Rate**
Shermanc County Rural Fire District #1:									
General	378,622	3.608	359,000	3.655	379,700	278,648	68,060,066	4.094	3.838
Equipment Reserve					175,000				
Special			2,332		1,513				
Totals	149,018,443	61.730	146,023,611	69.879	173,476,049	7,701,902		0.000	

Ashley N. Mannis
Clerk

Published in The Goodland Star-News, Tuesday, August 3, 2021.

Publication
d Star-News

ng first duly sworn, deposes and says:

___ is

STAR-NEWS, a semi-weekly

s, and published in and of general

nty, Kansas, with a general

n Sherman

is not a trade, religious or

y published at least 102 times a year
ys; has been published continuously
e for a period of more than five years
e; and has been admitted at the post
d County as second class matter.

copy thereof and was published
spaper for One

he first publication thereof being

day of August,

being made on the following

_____, _____

_____, _____

_____, _____

Editor

_____ day of

_____

Notary Public

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp 10-26-2022



Affidavit of Publication
The Goodland Star-News

STATE OF KANSAS,
SHERMAN COUNTY, ss.

Kevin G. Bottrell, being first duly sworn, deposes and says:

That Kevin G. Bottrell is

Editor of GOODLAND STAR-NEWS, a semi-weekly

newspaper printed in the State of Kansas, and published in and of general

circulation in Sherman County, Kansas, with a general

paid circulation on a semi-weekly basis in Sherman

County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a semi-weekly published at least 102 times a year on Tuesday and Friday except legal holidays; has been published continuously and uninterruptedly 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 Goodland 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 One

consecutive week, the first publication thereof being
(weeks, days)

made as aforesaid on the 3rd day of August,

2021 with subsequent publication being made on the following

dates:

_____, _____, _____, _____

_____, _____, _____, _____

_____, _____, _____, _____

Kevin Bottrell

Editor

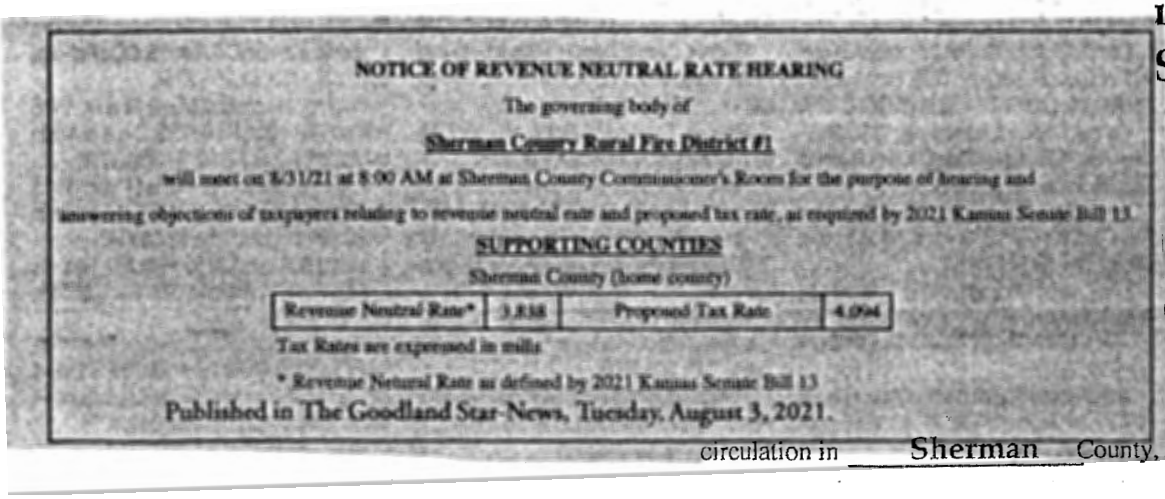
Subscribed and sworn to before me this _____ day of

_____, _____

Sheila R Smith

Notary Public

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp. 8-26-2022



NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of

Sherman County Rural Fire District #1

will meet on 8/31/21 at 8:00 AM at Sherman County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES

Sherman County (home county)

Revenue Neutral Rate*	3.838	Proposed Tax Rate	4.094

Tax Rates are expressed in mills

* Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Published in The Goodland Star-News, Tuesday, August 3, 2021.

ıblication

Star-News

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rst duly sworn, deposes and says:

is

R-NEWS, a semi-weekly

d published in and of general

circulation in Sherman County, Kansas, with a general

paid circulation on a semi-weekly basis in Sherman

County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a semi-weekly published at least 102 times a year on Tuesday and Friday except legal holidays; has been published continuously and uninterruptedly 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 Goodland 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 One

consecutive week (weeks, days), the first publication thereof being made as aforesaid on the 3rd day of August, 2021 with subsequent publication being made on the following

dates:

_____, _____, _____, _____

_____, _____, _____, _____

_____, _____, _____, _____

Kim Bethell

Editor

Subscribed and sworn to before me this _____ day of

_____, _____

Sheila R. Smith

Notary Public

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp. 10-26-2022


Ragels, Crystal Lyn; 215 Broadway Ave
Gld, Ks 67735; 2nd Addn to Gld, Blk 13,
st 15-18; $971.46 RI
Rasure, Dan; 6488 Road 16 - Gld, Ks
7735; S21, T08, R40; $4,717.19 RI
Reames, Susan D Tr; Wood Elizabeth;
Co Rd - Ks; S05, T06, R39; $2,207.8 RI
Renewable Energy Resources LLC;
102 Main Ave - Gld, Ks 67735; Gld Original
wn, Blk 73, E 85 Lots 1-2; $5,064 RI
Renteria, Ramon Etal; 215 W 16th St -
d, Ks 67735; C K & N Addn to Gld, Blk 14,
t 1-2; $1,280.29 RI
Reyna, Jimmy; 1626 Colorado Ave - Gld,
67735; Sharp's Addn to Gld, Blk 8, E
t 7-8; $573.68 RI

Affidavit of Publication
The Goodland Star-News

STATE OF KANSAS,
SHERMAN COUNTY, ss.

Kevin G. Bottrell, being first duly sworn, deposes and says:

That Kevin G. Bottrell is Editor of GOODLAND STAR-NEWS, a semi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sherman County, Kansas, with a general paid circulation on a semi-weekly basis in Sherman County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a semi-weekly published at least 102 times a year on Tuesday and Friday except legal holidays; has been published continuously and uninterruptedly 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 Goodland 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 One consecutive week (weeks, days), the first publication thereof being made as aforesaid on the 3rd day of August, 2021 with subsequent publication being made on the following dates:

_____, _____ _____, _____

_____, _____ _____, _____

_____, _____ _____, _____

Kevin Bottrell

Editor

Subscribed and sworn to before me this _____ day of _____, _____

Sheila R. Smith

Notary Public

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp. 10-26-2022

RESOLUTION 21 – 15

A RESOLUTION OF THE SHERMAN COUNTY RURAL FIRE DISTRICT #1 OF SHERMAN COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Sherman County Rural Fire District #1 was calculated as 3.838 mills by the Sherman County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 31, 2021 at 8:00 AM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

Sherman County Rural Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.838 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 31st day of August, 2021.

ATTEST:

COUNTY CLERK SEAL SHERMAN COUNTY KANSAS

Ashley N. Mannis, County Clerk

THE BOARD OF COUNTY COMMISSIONERS OF SHERMAN COUNTY

Larry Enfield, Chairman

Rodney Blake

Steven Evert