State of Kansas
County

CERTIFICATE

2022

To the Clerk of Sherman County, State of Kansas
We, the undersigned, officers of
Sherman County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	5,232,692	2,194,668	21.273
Debt Service	10-113				
Road & Bridge	68-5,101	7	2,146,700	1,202,996	11.661
Noxious Weed	2-1318	8	149,450	70,212	.681
Health	65-204	8	474,750	54,187	.525
Conservation District	2-1907b	9	28,500	26,894	.261
Election Board	25-2201a	9	92,600	75,973	.736
County Home Maintenance	19-2106a	10	50,000	3,966	.038
Historical Society	19-2651	10	11,000	9,976	.097
Appraiser's Cost	19-436	11	208,626	184,156	1.785
Program for the Elderly	12-1680	11	50,950	49,151	.476
Free Fair	2-132	12	35,000	32,019	.310
Park-Soldier's Memorial	19-2803e	12	75,000	37,752	.366
Cemetery	19-3105	13	42,000	38,428	.372
Parks-Interlocal Rec	19-2803e	13	41,350	37,601	.364
Library	12-1230	14	25,000	22,754	.221
County Hospital Maintenance	19-4606	14	690,000	618,984	6.000
Employee Benefits	12-16,102	15	2,745,000	1,928,150	18.690
Tort Liability	75-6101	15	28,000	9,621	.093
PBC Debt Service	10-113	16	842,335	825,766	8.004
Health Care Services		17	665,050		
Health Capital Outlay		17	50,744		
Noxious Weed Capital Outlay		18	82,437		
Pros Attorney Training		18	10,413		
Special Alcohol		19	13,456		
Special Parks & Recreation		19	4,202		
Tourism & Convention		20	370,000		
Sheriff's Commissary		20	79,499		
Waste Disposal		21	1,104,524		
Sales Tax for Road Project		21	4,807,910		
(2012) 911		22	146,577		
Non-Budgeted Funds-A		23			
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Totals		xxxxx	20,303,765	7,423,254	71.953
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Neighborhood Revitalization Rebate		29			

County Clerk's Use Only
103,165,314
Nov 1, 2021 Total Assessed Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt, CPA
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

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,249,237	156,803	3,779	10,614	8,775	0
Debt Service						
Road & Bridge	1,042,243	72,659	1,751	4,919	4,067	0
Noxious Weed	77,682	5,416	130	367	303	0
Health	53,207	3,709	89	251	208	0
Conservation District	26,651	1,858	45	126	104	0
Election Board	43,649	3,043	73	206	170	0
County Home Maintenan	8,338	581	14	39	33	0
Historical Society	10,501	732	18	50	41	0
Appraiser's Cost	170,159	11,862	286	803	664	0
Program for the Elderly	44,743	3,119	75	211	175	0
Free Fair	32,912	2,294	55	155	128	0
Park-Soldier's Memorial	36,352	2,534	61	172	142	0
Cemetery	39,751	2,771	67	188	155	0
Parks-Interlocal Rec	38,881	2,711	65	183	152	0
Library	23,421	1,633	39	111	91	0
County Hospital Mainten	651,195	45,397	1,094	3,073	2,541	0
Employee Benefits	2,152,452	150,056	3,616	10,158	8,399	0
Tort Liability	19,009	1,325	32	90	74	0
PBC Debt Service	685,000	47,754	1,151	3,233	2,673	0
TOTAL	7,405,383	516,257	12,440	34,949	28,895	0

County Treas Motor Vehicle Estimate 516,257

County Treas Recreational Vehicle Estimate 12,440

County Treas 16/20M Vehicle Estimate 34,949

County Treas Commercial Vehicle Tax Estimate 28,895

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06971

Recreational Vehicle Factor 0.00168

16/20M Vehicle Factor 0.00472

Commercial Vehicle Factor 0.00390

Watercraft Factor 0.00000

Sherman County 2022

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
General	Equipment Reserve	-	100,000	275,000	19-119
General	Capital Improvement	300,000	275,000	350,000	19-120
Road & Bridge	Special Machinery	100,000	100,000	100,000	68-141g
Noxious Weed	Noxious Weed Capital (	15,000	15,000	15,000	2-1318
Auto Administration	General	19,302	22,000	25,000	8-145
	Total	434,302	512,000	765,000	
	Adjustments*		-22,000	-25,000	
	Adjusted Totals	434,302	534,000	790,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Sherman County

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							
				Totals	**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 - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	5,419,521	5,534,896	3,101,946
Expenditures:			
County Commissioners	58,725	59,500	59,500
County Clerk	82,820	109,300	112,550
County Treasurer	90,841	96,804	113,934
County Attorney	183,551	189,100	193,198
Register of Deeds	50,056	53,584	64,088
Building Manager	44,456	42,735	44,360
Sheriff	830,893	874,642	905,118
Unified Courts	76,880	110,000	223,600
Courthouse General	467,875	534,522	652,850
Central Dispatch	321,077	313,853	333,893
Emergency Management	48,369	46,865	49,300
Ambulance	1,109,550	1,050,283	1,081,000
Special Prairie Dog	18,012	5,000	5,000
Information Technology	121,494	145,910	117,301
Non Departmental	22,929	57,500	562,000
Operating Transfers	300,000	375,000	625,000
Appropriations	52,384	84,500	90,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	3,879,912	4,149,098	5,232,692
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,879,912**	**4,149,098**	**5,232,692**
Unencumbered Cash Balance Dec 31	1,539,609	1,385,798	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	4,113,404	4,607,851	5,232,692
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,232,692
		Tax Required	2,130,746
	Delinquent Comp Rate:	3.0%	63,922
		Amount of 2021 Ad Valorem Tax	2,194,668

CPA Summary

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Courthouse General			
Personal Services	59,032	24,500	24,550
Contractual	354,496	400,000	422,800
Commodities	13,568	10,022	5,500
Capital Outlay	40,779	100,000	200,000
Total	467,875	534,522	652,850
Central Dispatch			
Personal Services	260,224	285,000	305,893
Contractual	12,601	20,853	21,500
Commodities	5,219	4,000	4,000
Capital Outlay	43,033	4,000	2,500
Total	321,077	313,853	333,893
Emergency Management			
Personal Services			
Contractual	35,510	29,865	31,800
Commodities	169	2,000	2,500
Capital Outlay	12,690	15,000	15,000
Total	48,369	46,865	49,300
Ambulance			
Personal Services	821,882	727,323	728,050
Contractual	119,237	109,492	134,750
Commodities	100,345	88,868	96,700
Capital Outlay	68,086	124,600	121,500
Total	1,109,550	1,050,283	1,081,000
Special Prairie Dog			
Personal Services			
Contractual	14		
Commodities	17,998	5,000	5,000
Capital Outlay			
Total	18,012	5,000	5,000
Information Technology			
Personal Services	40,771	46,370	52,761
Contractual	4,027	33,740	33,740
Commodities	655	800	800
Capital Outlay	76,041	65,000	30,000
Total	121,494	145,910	117,301
Non Departmental			
Juvenile Detention	10,891	7,500	12,000
Prisoner Medical	12,038	50,000	50,000
Hail Damage Repairs			
EIG Grant Expense			
Other			500,000
Total	22,929	57,500	562,000
Operating Transfers			
To Equipment Reserve		100,000	275,000
To Capital Improvement	300,000	275,000	350,000
Total	300,000	375,000	625,000
Total - Page 6c	**2,409,306**	**2,528,933**	**3,426,344**

Sherman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Sherman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	75,614	82,427	76,492
Receipts:			
Ad Valorem Tax	64,838	77,682	xxxxxxxxxxxxxxxx
Delinquent Tax	77	75	75
Motor Vehicle Tax	6,039	5,000	5,416
Recreational Vehicle Tax	144	75	130
16/20 M Vehicle Tax	408	333	367
Commercial Vehicle Tax	360	300	303
Watercraft Tax			0
County Redemption	1,961	600	100
Reimbursements & Miscellaneous	6,248		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,600
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**80,075**	**84,065**	**4,791**
Resources Available:	**155,689**	**166,492**	**81,283**
Expenditures:			
Personal Services	47,911	40,000	48,000
Contractual	6,363	8,000	15,450
Commodities	3,788	25,000	51,000
Capital Outlay	200	2,000	20,000
Operating Transfers:			
To Noxious Weed Capital Outlay	15,000	15,000	15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**73,262**	**90,000**	**149,450**
Unencumbered Cash Balance Dec 31	82,427	76,492	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	134,500	134,450	149,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	149,450
		Tax Required	68,167
	Delinquent Comp Rate:	3.0%	2,045
		Amount of 2021 Ad Valorem Tax	70,212

Adopted Budget **Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	105,831	179,251	185,119
Receipts:			
Ad Valorem Tax	47,376	53,207	xxxxxxxxxxxxxxxx
Delinquent Tax	50		
Motor Vehicle Tax	3,521	3,200	3,709
Recreational Vehicle Tax	85	50	89
16/20 M Vehicle Tax	202	250	251
Commercial Vehicle Tax	211	150	208
Watercraft Tax			0
County Redemption	1,135		
Federal Grants	177,684	90,000	85,000
State Grants	23,229	70,000	64,000
Licenses, Fees & Miscellaneous	96,100	80,000	85,000
Appropriation	68,000	68,000	
Neighborhood Revitalization Rebate			-1,235
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**417,593**	**364,857**	**237,022**
Resources Available:	**523,424**	**544,108**	**422,141**
Expenditures:			
Personal Services	236,946	256,300	275,800
Contractual	94,085	89,389	127,750
Commodities	12,456	10,300	15,200
Capital Outlay	686	3,000	56,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**344,173**	**358,989**	**474,750**
Unencumbered Cash Balance Dec 31	179,251	185,119	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	394,240	448,685	474,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	474,750
		Tax Required	52,609
	Delinquent Comp Rate:	3.0%	1,578
		Amount of 2021 Ad Valorem Tax	54,187

CPA Summary

Sherman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Home Maintenance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	50,833	85,205	45,498
Receipts:			
Ad Valorem Tax	35,749	8,338	xxxxxxxxxxxxxxxx
Delinquent Tax	37		
Motor Vehicle Tax	1,540	1,500	581
Recreational Vehicle Tax	36	30	14
16/20 M Vehicle Tax	146	75	39
Commercial Vehicle Tax	91	150	33
Watercraft Tax			0
County Redemption	824	200	75
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-90
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**38,423**	**10,293**	**652**
Resources Available:	**89,256**	**95,498**	**46,150**
Expenditures:			
Contractual	4,051	50,000	50,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,051**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	85,205	45,498	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	50,000	50,000	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	3,850
	Delinquent Comp Rate:	3.0%	116
		Amount of 2021 Ad Valorem Tax	3,966

Adopted Budget **Historical Society**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	310	701
Receipts:			
Ad Valorem Tax	10,144	10,501	xxxxxxxxxxxxxxxx
Delinquent Tax	11		
Motor Vehicle Tax	767	700	732
Recreational Vehicle Tax	18	15	18
16/20 M Vehicle Tax	46	50	50
Commercial Vehicle Tax	46	50	41
Watercraft Tax			0
County Redemption	278	75	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-227
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**11,310**	**11,391**	**614**
Resources Available:	**11,310**	**11,701**	**1,315**
Expenditures:			
Appropriation	11,000	11,000	11,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**11,000**	**11,000**	**11,000**
Unencumbered Cash Balance Dec 31	310	701	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	11,000	11,000	11,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,000
		Tax Required	9,685
	Delinquent Comp Rate:	3.0%	291
		Amount of 2021 Ad Valorem Tax	9,976

CPA Summary

Sherman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Free Fair**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	617	1,470	1,962
Receipts:			
Ad Valorem Tax	32,104	32,912	xxxxxxxxxxxxxxx
Delinquent Tax	35	30	
Motor Vehicle Tax	2,482	2,000	2,294
Recreational Vehicle Tax	60	50	55
16/20 M Vehicle Tax	148	150	155
Commercial Vehicle Tax	148	150	128
Watercraft Tax			0
County Redemption	876	200	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-730
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**35,853**	**35,492**	**1,952**
Resources Available:	**36,470**	**36,962**	**3,914**
Expenditures:			
Appropriation	35,000	35,000	35,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**35,000**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	1,470	1,962	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	35,000	35,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	31,086
	Delinquent Comp Rate:	3.0%	933
		Amount of 2021 Ad Valorem Tax	32,019

Adopted Budget **Park-Soldier's Memorial**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	19,381	24,367	33,249
Receipts:			
Ad Valorem Tax	40,728	36,352	xxxxxxxxxxxxxxx
Delinquent Tax	39	30	
Motor Vehicle Tax	2,172	2,000	2,534
Recreational Vehicle Tax	53	30	61
16/20 M Vehicle Tax	86	120	172
Commercial Vehicle Tax	131	150	142
Watercraft Tax			0
County Redemption	582	200	50
Reimbursements & Miscellaneous	6,195	5,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-860
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**49,986**	**43,882**	**5,099**
Resources Available:	**69,367**	**68,249**	**38,348**
Expenditures:			
Personal Services	84	15,000	15,000
Contractual	10,560	15,000	20,000
Commodities	8,112	5,000	25,000
Capital Outlay	26,244		15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**45,000**	**35,000**	**75,000**
Unencumbered Cash Balance Dec 31	24,367	33,249	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	45,000	60,000	75,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,000
		Tax Required	36,652
	Delinquent Comp Rate:	3.0%	1,100
		Amount of 2021 Ad Valorem Tax	37,752

CPA Summary

Sherman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	543	1,178	1,554
Receipts:			
Ad Valorem Tax	22,945	23,421	xxxxxxxxxxxxxxx
Delinquent Tax	25		
Motor Vehicle Tax	1,775	1,500	1,633
Recreational Vehicle Tax	43	30	39
16/20 M Vehicle Tax	106	125	111
Commercial Vehicle Tax	106	100	91
Watercraft Tax			0
County Redemption	635	200	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-519
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**25,635**	**25,376**	**1,355**
Resources Available:	**26,178**	**26,554**	**2,909**
Expenditures:			
Appropriation	25,000	25,000	25,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,000**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	1,178	1,554	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	22,091
	Delinquent Comp Rate:	3.0%	663
		Amount of 2021 Ad Valorem Tax	22,754

Adopted Budget **County Hospital Maintenance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,000	37,794	50,389
Receipts:			
Ad Valorem Tax	590,908	651,195	xxxxxxxxxxxxxxx
Delinquent Tax	640		
Motor Vehicle Tax	44,713	40,000	45,397
Recreational Vehicle Tax	1,074	600	1,094
16/20 M Vehicle Tax	2,574	2,700	3,073
Commercial Vehicle Tax	2,674	2,600	2,541
Watercraft Tax			0
County Redemption	14,961	5,000	1,000
Reimbursements & Miscellaneous	12,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-14,449
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**669,544**	**702,095**	**38,656**
Resources Available:	**681,544**	**739,889**	**89,045**
Expenditures:			
Appropriation	643,750	689,500	690,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**643,750**	**689,500**	**690,000**
Unencumbered Cash Balance Dec 31	37,794	50,389	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	643,750	689,500	690,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	690,000
		Tax Required	600,955
	Delinquent Comp Rate:	3.0%	18,029
		Amount of 2021 Ad Valorem Tax	618,984

CPA Summary

Sherman County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **PBC Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	4,630
Receipts:			
Ad Valorem Tax		685,000	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			47,754
Recreational Vehicle Tax			1,151
16/20 M Vehicle Tax			3,233
Commercial Vehicle Tax			2,673
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-18,821
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**685,000**	**35,990**
Resources Available:	**0**	**685,000**	**40,620**
Expenditures:			
Bond Principal		265,000	360,000
Bond Interest		415,370	322,335
Cash Basis Reserve			160,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**680,370**	**842,335**
Unencumbered Cash Balance Dec 31	0	4,630	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	685,000	842,335
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	842,335
		Tax Required	801,715
	Delinquent Comp Rate:	3.0%	24,051
		Amount of 2021 Ad Valorem Tax	825,766

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Outlay**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	67,437	82,437	82,437
Receipts:			
Transfer from Noxious Weed	15,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,000**	**0**	**0**
Resources Available:	**82,437**	**82,437**	**82,437**
Expenditures:			
Capital Outlay			82,437
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**82,437**
Unencumbered Cash Balance Dec 31	82,437	82,437	0
2020/2021/2022 Budget Authority Amount	52,437	67,437	82,437

Adopted Budget **Pros Attorney Training**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,681	10,163	8,663
Receipts:			
Reimbursements & Miscellaneous	1,689	2,500	1,750
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,689**	**2,500**	**1,750**
Resources Available:	**11,370**	**12,663**	**10,413**
Expenditures:			
Contractual	1,207	4,000	10,413
Commodities			
Capital Outlay			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,207**	**4,000**	**10,413**
Unencumbered Cash Balance Dec 31	10,163	8,663	0
2020/2021/2022 Budget Authority Amount	11,799	10,931	10,413

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Convention**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	130,000
Receipts:			
Transient Guest Tax	122,625	230,000	240,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**122,625**	**230,000**	**240,000**
Resources Available:	**122,625**	**230,000**	**370,000**
Expenditures:			
Appropriation	122,625	100,000	370,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**122,625**	**100,000**	**370,000**
Unencumbered Cash Balance Dec 31	0	130,000	0
2020/2021/2022 Budget Authority Amoun	225,000	225,000	370,000

Adopted Budget

Sheriff's Commissary	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	11,565	23,999	4,499
Receipts:			
Reimbursements & Miscellaneous	69,490	60,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**69,490**	**60,000**	**75,000**
Resources Available:	**81,055**	**83,999**	**79,499**
Expenditures:			
Contractual	18,383	20,000	
Commodities	20,463	50,000	79,499
Capital Outlay	14,320	5,000	
Sales Tax	3,890	4,500	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,056**	**79,500**	**79,499**
Unencumbered Cash Balance Dec 31	23,999	4,499	0
2020/2021/2022 Budget Authority Amoun	32,055	81,565	79,499

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **(2012) 911**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	152,955	141,577	91,577
Receipts:			
Telephone Tax	60,179	55,000	55,000
Interest on Idle Funds	443		
Prior Year Cancelled Encumbrances	31,411		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**92,033**	**55,000**	**55,000**
Resources Available:	**244,988**	**196,577**	**146,577**
Expenditures:			
Contractual	100,297	100,000	100,000
Capital Outlay	3,114	5,000	46,577
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**103,411**	**105,000**	**146,577**
Unencumbered Cash Balance Dec 31	141,577	91,577	0
2020/2021/2022 Budget Authority Amount	225,118	162,955	146,577

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Sherman County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Tech		Capital Improvement		Equipment Reserve		Special Machinery		Sheriff Drug Seizure		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	58,125	Cash Balance Jan 1	892,550	Cash Balance Jan 1	93,935	Cash Balance Jan 1	357,249	Cash Balance Jan 1	7,908	1,409,767
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	10,533	Trf from General	300,000	None		Trf from Road	100,000	Reimb & Misc	12,100	
Int on Idle Funds	169									
Total Receipts	10,702	Total Receipts	300,000	Total Receipts	0	Total Receipts	100,000	Total Receipts	12,100	422,802
Resources Available:	68,827	Resources Available:	1,192,550	Resources Available:	93,935	Resources Available:	457,249	Resources Available:	20,008	1,832,569
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	631	Capital Outlay	200,000	None		None		Contractual	2,175	
Commodities	2									
Capital Outlay	9,732									
Total Expenditures	10,365	Total Expenditures	200,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,175	212,540
Cash Balance Dec 31	58,462	Cash Balance Dec 31	992,550	Cash Balance Dec 31	93,935	Cash Balance Dec 31	457,249	Cash Balance Dec 31	17,833	**1,620,029** **
										1,620,029 **

**Note: These two block figures should agree.

CPA Summary

Sherman County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-D

(1) Fund Name: Fundraiser Donations Fire		(2) Fund Name: Fundraiser Donations EMS		(3) Fund Name: COVID-19		(4) Fund Name: SPARK COVID-19		(5) Fund Name: PBC Bonds - Topside Manor		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,100	Cash Balance Jan 1	3,399	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	8,499
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	845	Donations	6,448	Grants	6,624	Grant	1,183,311	Bond Proceeds	12,156,888	
								Int on Idle Funds	7,297	
Total Receipts	845	Total Receipts	6,448	Total Receipts	6,624	Total Receipts	1,183,311	Total Receipts	12,164,185	13,361,413
Resources Available:	5,945	Resources Available:	9,847	Resources Available:	6,624	Resources Available:	1,183,311	Resources Available:	12,164,185	13,369,912
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other	1,832	Contractual	3,670	None		Contractual	1,129,329	Contractual	695,479	
		Capital Outlay	687							
Total Expenditures	1,832	Total Expenditures	4,357	Total Expenditures	0	Total Expenditures	1,129,329	Total Expenditures	695,479	1,830,997
Cash Balance Dec 31	4,113	Cash Balance Dec 31	5,490	Cash Balance Dec 31	6,624	Cash Balance Dec 31	53,982	Cash Balance Dec 31	11,468,706	**11,538,915** **
										11,538,915 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

2022

NOTICE OF BUDGET HEARING

The governing body of
Sherman County
will meet on at 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 Maintenanc	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 Maintena	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 Ou					82,437		
Pros Attorney Training	1,207		4,000		10,413		
Special Alcohol	5,520		11,000		13,456		
Special Parks & Recreatic			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 Projec	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		534,000		790,000		
Net Expenditure	14,086,542		12,176,154		19,513,765		
Total Tax Levied	6,438,162		7,405,383		xxxxxxxxxxxxxxxxx		
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

Sherman County 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	2,143,145	20.773	50,023
Debt Service			0
Road & Bridge	1,174,753	11.387	27,420
Noxious Weed	68,564	0.665	1,600
Health	52,915	0.513	1,235
Conservation District	26,263	0.255	613
Election Board	74,189	0.719	1,732
County Home Maintenan	3,873	0.038	90
Historical Society	9,742	0.094	227
Appraiser's Cost	179,833	1.743	4,197
Program for the Elderly	47,997	0.465	1,120
Free Fair	31,267	0.303	730
Park-Soldier's Memorial	36,866	0.357	860
Cemetery	37,526	0.364	876
Parks-Interlocal Rec	36,718	0.356	857
Library	22,219	0.215	519
County Hospital Mainten	619,036	6.000	14,449
Employee Benefits	1,882,883	18.250	43,948
Tort Liability	9,396	0.091	219
PBC Debt Service	806,381	7.816	18,821
0			0
0			0
0			0
0			0
0			0
TOTAL	7,263,566	70.404	169,536

2021 July 1 Valuation: 103,170,285

Valuation Factor: 103,170.285

Neighborhood Revitalization Subj to Rebate: 2,408,067

Neighborhood Revitalization factor: 2,408.067

**This information comes from the 2022 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

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

yrs; 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

rspaper for One

he first publication thereof being

day of August.

being made on the following

Editor

day of

Sheila R Smith

Notary Public

SHEILA R. SMITH
Notary Public - State of Kansas
My Appt. Exp. 8-26-22

NOTICE OF BUDGET HEARING

The governing body of

Sherman County

will meet on 8/31/21 at 8:10 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	Estimate Tax Rate*
General	2,879,512	19.670	4,149,288	21.272	5,210,892	3,944,868	20.277
Debt Service							
Road & Bridge	1,501,888	10.407	1,958,736	9.857	2,140,700	1,912,996	9.832
Noxious Weed	77,282	0.519	90,000	0.735	105,000	90,212	0.463
Health	369,173	2.481	518,000	2.703	474,750	514,187	2.643
Conservation District	28,500	0.200	28,500	0.232	28,500	28,500	0.201
Election Board	78,170	0.458	70,400	0.413	92,400	79,477	0.408
County Home Maintenance	6,071	0.042	32,000	0.279	32,000	7,500	0.038
Historical Society	11,000	0.074	11,000	0.090	11,000	9,774	0.050
Appraiser's Cost	183,476	1.232	188,750	1.409	208,626	184,176	1.207
Program for the Elderly	48,000	0.322	50,000	0.412	50,000	49,000	0.252
Fair Fund	35,000	0.226	30,000	0.251	35,000	32,000	0.164
Park Soldier's Memorial	97,000	0.651	75,000	0.598	75,000	75,000	0.386
Cemetery	42,000	0.282	42,000	0.176	42,000	36,428	0.187
Parks Interfund Exp	61,150	0.396	67,150	0.787	63,150	57,863	0.364
Library	97,000	0.651	97,000	0.555	97,000	92,750	0.477
County Hospital Maintenance	945,750	6.000	855,000	6.000	690,000	630,000	6.000
Employee Benefits	2,781,279	17.000	2,250,500	20.057	2,705,000	2,528,150	18.669
Tort Liability	20,700	0.139	17,000	0.109	20,000	9,621	0.071
PD: Debt Service			660,750	4.079	661,350	657,700	4.856
Health Care Services	900,870		960,000		960,870		
Health Capital Outlay					30,000		
Noxious Weed Capital Outlay					42,427		
Free Attorney Training	1,207		4,000		10,000		
Special Alcohol	9,720		11,000		13,000		
Special Parks & Recreation			1,250		4,207		
Treasurer & Commission	122,827		120,000		131,000		
Sheriff's Commissary	97,250		95,000		96,000		
Waste Disposal	987,000		970,000		1,000,000		
Sales Tax for Road Project	1,297,950		1,064,810		1,057,310		
CRTC FD	107,871		101,000		100,777		
Non-Budgeted Funds A	70,870						
Non-Budgeted Funds B	212,540						
Non-Budgeted Funds C	192,029						
Non-Budgeted Funds D	2,830,997						
Totals	16,735,846	41.730	13,741,134	49.476	15,401,707	7,455,354	46.892
Assessed Valuation **							77,499
Less: Transfers	454,302		499,000		760,000		
Net Expenditure	16,281,544		13,242,134		14,641,707		
Total Tax Levied	6,438,142		7,455,354				
Assessed Valuation	166,356,701		155,733,778		155,470,301		

Outstanding Indebtedness

	2019	2020	2021
January 1:			
G.O. Bonds	4,540,000	3,995,000	3,435,000
Revenue Bonds	0	0	11,915,000
Other	0	0	0
Lease Pur. Princ.	90,870	45,435	0
Total	4,630,870	4,040,435	15,350,000

*Tax rates are expressed in mills

**Assessed Valuation as defined by 2021 Kansas Senate Bill 13

Ashley Mannis
Clerk

NOTICE OF BUDGET HEARING

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022				
Other County Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	July 1, 2021 Estimated Valuation	Est. Tax Rate*	Assessed Valuation**
Sherman County Rural Fire District #1									
General	278,425	3.600	355,000	3.600	379,750	278,600	92,941,000	4.996	77,499
Equipment Reserve					275,000				
Special			5,250		5,250				
Totals	549,318,445	41.730	549,321,811	49.476	775,470,540	7,733,954		5.000	

Ashley N. Mannis
Clerk

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



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

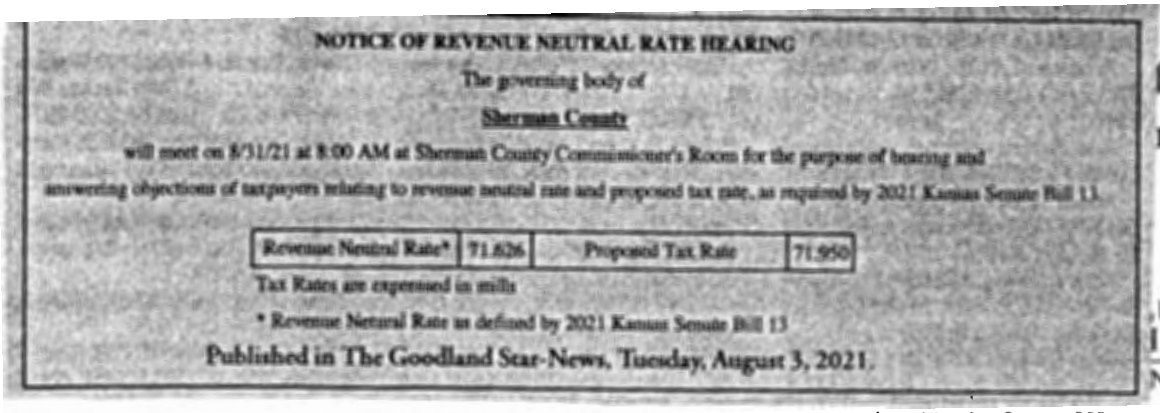
Subscribed and sworn to before me this _____ day of

_____, _____

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

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.

Revenue Neutral Rate*	71.826	Proposed Tax Rate	71.950

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.

blication
Star-News

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AR-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 B Hall

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



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 G. 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 – 14

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

WHEREAS, the Revenue Neutral Rate for Sherman County was calculated as 71.626 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 shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.626 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