State of Kansas
County

CERTIFICATE

2026

To the Clerk of Rooks County, State of Kansas
We, the undersigned, officers of
Rooks 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: County Clerk's Use Only
Computation to Determine Limit for 2026		NA			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	6,365,109	5,340,117	
Bond & Interest		8	299,300		
Road & Bridge	68-5,101	9	1,963,160	1,524,527	
Health	65-204	10	539,317	43,241	
Noxious Weed	2-1318	11	470,000	138,867	
Nursing Home	19-2106a	12	750		
Sanitation	65-204	13	209,300		
Parks & Recreation	79-41a04	14	440		
Alcohol Programs	79-41a04	14	10,000		
Land/Wireless 911		15	100,000		
County Wide Econ Dev Tr		15	125,000		
Noxious Weed Cap. Outlay		16	54,318		
Golf Course		16	66,000		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Non-Budgeted Funds-E		21			
Non-Budgeted Funds-F		22			
Non-Budgeted Funds-G		23			
Totals		xxxxx	10,202,694	7,046,753	
Publication of Budget Summary		23			
Is a Revenue Neutral Rate Resolution required?				YES	

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

Revenue Neutral Rate: 66.895

Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
418 E. Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: July 31 2025
Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Governing Body

Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in projected budgets prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for these projected budgets.

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Rooks County was calculated as 66.895 mills by the Rooks County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Rooks 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 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Rooks County shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.895 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 26th day of August, 2025 by the Governing Body

_____

_____

_____

Attested:

_____

County Clerk

Roll Call Vote

Rooks County, Kansas
Hearing to Exceed Revenue Neutral Rate: August 26, 2025
Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Attested:

_____

Rooks County
2026

Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2025	Budget Tax Levy Amount for 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,355,127	235,989	6,579	27,360	26,994	4,539
Bond & Interest	0	0	0	0		
Road & Bridge	1,621,220	87,848	2,449	10,185	10,049	1,689
Health	43,479	2,356	66	273	270	45
Noxious Weed	146,098	7,917	221	918	906	152
Nursing Home						
Sanitation						
TOTAL	6,165,924	334,110	9,315	38,736	38,219	6,425

County Treas Motor Vehicle Estimate 334,110
County Treasurers Recreational Vehicle Estimate 9,315
County Treasurers 16/20M Vehicle Estimate 38,736
County Treasurers Commercial Vehicle Tax Estimate 38,219
County Treasurers Watercraft Tax Estimate 6,425

Motor Vehicle Factor 0.05419

Recreational Vehicle Factor 0.00151

16/20M Vehicle Factor 0.00628

Commercial Vehicle Factor 0.00620

Watercraft Factor 0.00104

State of Kansas
County

Rooks County

2026

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 - Commissioners	County Equipment	-	-	-	19-119
General - Clerk	County Equipment	10,000	-	-	19-119
General - Treasurer	County Equipment	10,000	-	-	19-119
General - Attorney	County Equipment	7,000	-	-	19-119
General - Sheriff	County Equipment	51,000	-	-	19-119
General - Register of Deeds	County Equipment	7,500	-	-	19-119
General - Court	County Equipment	13,000	-	-	19-119
General - Custodian	County Equipment	-	-	-	19-119
General - Emergency Mgmt	County Equipment	10,000	-	-	19-119
General - Computers	County Equipment	-	-	-	19-119
General - Appraisers	County Equipment	-	-	1,000	19-119
General - Election	County Equipment	33,000	-	5,000	19-119
General - Ambulance	County Equipment	300,000	-	-	12-110d
General - GIS	County Equipment	-	-	-	19-119
General-Sheriff	Sheriff Vehicle Fund	134,000	-	-	12-2615
County Equipment	Sheriff Vehicle Fund	-			12-2615
Road & Bridge	Sp. Equipment	112,440	-	-	68-141g
Road & Bridge	Sp. Improvement	112,440	-	-	68-590
Sp. Equipment	Road & Bridge		-	-	68-141g
Noxious Weed	Nox. Weed Cap. Outlay	20,000	-	-	2-1318
Nox. Weed Cap. Outlay	Noxious Weed	-	-	-	2-1318
Special Nox. Weed	Noxious Weed	1,734	-	-	2-1318
Mirco-Loan Repayment	Rooks Co Housing Author	-			19-119
Speial Vehicle (Motor Veh. Op.)	General	42,917	43,000	43,000	8-145
Special Vehicle (Motor Veh. Op.	County Equipment	6,834			19-119
Multi-year Cap. Impr.	General	-	2,921	-	19-120
	Total	871,865	45,921	49,000	
	Adjustments*		2,921	0	
	Adjusted Totals	871,865	43,000	49,000	

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

Rooks County
2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Public Building Commission	5/1/2015	10/1/2030	2-2.75%	3,635,000	1,600,000	4-1 & 10-1	10-1	40,150	250,000	35,150	255,000
Total Revenue Bonds					**1,600,000**			**40,150**	**250,000**	**35,150**	**255,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**1,600,000**			**40,150**	**250,000**	**35,150**	**255,000**

State of Kansas
County

Rooks County
2026

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
2018 CAT Wheel Loader	Nov-22	24	3.25	213,000	72,989	77,508	77,508
2017 CAT Excavator	Apr-23	36	3.94	175,000	107,987	39,804	39,804
Enterprise Shefiff Vehicles	Var 2023	36	6.0 to 8.15	334,167	173,823	123,426	27,630
				Totals	**354,799**	**240,738**	**144,942**

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

Rooks County
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 Jan 1	774,763	644,902	0
Receipts:			
Ad Valorem Tax	4,300,271	4,147,740	xxxxxxxxxxxxxxxx
Delinquent Tax	105,249		
Motor Vehicle Tax	240,072	232,254	235,989
Recreational Vehicle Tax	6,819	7,085	6,579
16/20M Vehicle Tax	26,881	29,674	27,360
Commercial Vehicle Tax	27,723	26,207	26,994
Watercraft Tax	5,060	3,468	4,539
Gross Earnings (Intangible) Tax		0	0
LAVTR			
Vehicle Excise Tax	73	50	50
Local Alcoholic Liquor		450	450
Mineral Production Tax	34,360	34,000	34,000
Aid - Emergency Preparedness	14,611	14,500	14,500
Federal Land Entitlement	24,058	24,000	24,000
Antique Vehicle	4,425	4,000	4,000
CMB Licenses	300	200	200
Diversion Fees	6,600	4,600	4,600
District Court Fees	7,335	4,800	4,800
County Officer Fees	84,034	84,000	84,000
Sheriff VIN Fees	150		
Township Bonds	1,838	1,800	1,800
Moving Permits	175	75	75
Drivers License Fees	802	800	800
City Law Enforcement Contract	351,613	422,404	419,647
Prisoner Care	94,680	60,000	60,000
Sheriff Commissary	6,328	6,000	6,000
Interest	340,165	275,000	250,000
Oil Production			
Water Resources Rent	12,000	12,000	19,200
Employee Benefits Reimb from Other Funds			
Reimbursed CDC Court Costs	528	1,100	1,100
Reimbursed Expenses	354,820		
CDC Juvenile Supervision			
Reimbursement from ARPA	80,000		
Transfer from GIS Fund			
Transfer from Equipment Reserve			
Transfer from Multi-year Capital Impr.		2,921	
Transfer from Motor Vehicle Operating	42,917	43,000	43,000
Miscellaneous	50,688	43,673	5,600
Does miscellaneous exceed 10% of Total F			
Total Receipts	**6,224,575**	**5,485,801**	**1,279,283**
Resources Available:	**6,999,338**	**6,130,703**	**1,279,283**

Rooks County
2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,999,338	6,130,703	1,279,283
Expenditures:			
Commissioners	408,587	376,485	573,217
County Clerk	189,883	179,990	200,460
County Treasurer	244,964	185,312	196,226
Attorney	125,567	128,082	131,575
County Sheriff	1,577,715	1,644,964	1,520,264
Register of Deeds	90,090	88,171	96,618
Unified Court	85,433	85,650	86,250
Courthouse Custodian	174,072	199,514	204,387
Emergency Preparedness	84,582	73,324	96,800
Computers	80,169	135,550	143,050
Appraisers Cost	205,510	208,889	206,886
Election	114,391	64,075	84,550
Ambulance	500,677	207,182	186,000
Service Programs	78,687	78,687	81,187
Employee Benefits	2,078,932	2,149,170	2,143,870
Economic Development	83,417	80,354	148,125
Abandoned Cemeteries	500	500	500
Mental Health	30,642	29,888	35,000
Mental Retardation	42,516	42,516	42,516
Fair	70,000	70,000	70,000
Tort Liability	36,872	39,100	53,513
Historical Society	14,500	16,000	16,815
Conservation	25,000	25,000	25,000
Juvenile Detention	0	5,000	5,000
Federal Land Entitlement	11,730	17,300	17,300
Subtotal	6,354,436	6,130,703	6,365,109
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,354,436**	**6,130,703**	**6,365,109**
Unencumbered Cash Balance Dec 31	644,902	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,463,123	6,130,703	6,365,109
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,365,109
		Tax Required	5,085,826
	Delinquent Comp Rate:	5.0%	254,291
		Amount of 2025 Ad Valorem Tax	5,340,117

Rooks County
2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Commissioners			
Salaries	84,511	82,917	84,617
Contractual	213,237	160,068	346,850
Commodities	430	4,500	2,500
Capital Outlay	2,551	5,000	10,000
Special Projects	7,811	12,500	10,000
Nursing Home/Assisted Living	54,561	40,000	25,000
Airport	15,000	15,000	15,000
Transportation Van	9,000	9,000	9,000
Water Resource Building	1,285	8,000	5,000
Fairgrounds			35,000
Historical Utilities	5,723	7,000	7,250
ROZ	11,478	29,500	20,000
Child Advocacy Plan	2,500	2,500	2,500
Options - Domestic Violence	500	500	500
Transfer to County Equipment			
Total	408,587	376,485	573,217
County Clerk			
Salaries	140,568	146,740	161,423
Contractual	4,725	5,000	4,950
Commodities	34,590	28,250	34,087
Capital Outlay			
Transfer to County Equipment	10,000		
Total	189,883	179,990	200,460
County Treasurer			
Salaries	211,695	158,737	169,651
Contractual	21,319	22,700	23,875
Commodities	1,950	3,875	2,700
Transfer to County Equipment	10,000		
Total	244,964	185,312	196,226
Attorney			
Salaries	106,551	112,777	116,150
Contractual	7,467	9,755	9,755
Commodities	4,549	5,550	5,670
Capital Outlay			
Transfer to County Equipment	7,000		
Total	125,567	128,082	131,575
County Sheriff			
Salaries	1,087,631	1,114,414	1,101,764
Contractual	208,494	273,450	210,200
Commodities	67,046	107,100	88,300
Capital Outlay	29,544	150,000	120,000
Transfer to Sheriff Vehicle Fund	134,000		
Transfer to County Equipment	51,000		
Total	1,577,715	1,644,964	1,520,264
Total page 7b	**2,546,716**	**2,514,833**	**2,621,742**

Rooks County
2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Register of Deeds			
Salaries	77,204	83,671	87,018
Contractual	2,249	3,150	8,250
Commodities	3,137	1,350	1,350
Capital Outlay			
Transfer to County Equipment	7,500		
Total	90,090	88,171	96,618
Unified Court			
Contractual	60,023	76,700	77,700
Commodities	3,281	5,950	5,550
Capital Outlay	9,129	3,000	3,000
Transfer to County Equipment	13,000		
Total	85,433	85,650	86,250
Courthouse Custodian			
Salaries	76,698	78,514	87,787
Contractual	65,631	88,000	76,600
Commodities	22,568	33,000	30,000
Capital Outlay	9,175		10,000
Transfer to County Equipment			
Total	174,072	199,514	204,387
Emergency Preparedness			
Salaries	62,173	50,424	61,000
Contractual	5,330	13,050	13,800
Commodities	4,289	5,250	5,300
Capital Outlay	1,290		10,000
Transfer to County Equipment	10,000		
Special Projects	1,500	4,600	6,700
Total	84,582	73,324	96,800
Computers			
Software	56,263	50,000	60,000
Contractual	13,431	75,550	73,050
Commodities			
Capital Outlay	10,475	10,000	10,000
Transfer to County Equipment			0
Total	80,169	135,550	143,050
Appraisers Cost			
Salaries	165,325	181,489	172,686
Contractual	35,768	21,900	26,700
Commodities	4,417	5,500	6,500
Capital Outlay	0	0	0
Transfer to County Equipment			1,000
Total	205,510	208,889	206,886
Total page 7c	**719,856**	**791,098**	**833,991**

Rooks County
2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Election			
Personal Services	23,209	20,700	24,750
Contractual	37,496	28,050	32,700
Commodities	20,405	10,325	20,100
Capital Outlay	281	5,000	2,000
Transfer to County Equipment	33,000		5,000
Total	114,391	64,075	84,550
Ambulance			
Salaries			
Contractual	200,677	207,182	186,000
Commodities			
Capital Outlay			
Transfer to Ambulance Equipemnt	300,000		
Total	500,677	207,182	186,000
Service Programs			
Palco Meal Site	12,000	12,000	12,000
Stockton Meal Site	20,000	20,000	22,500
Plainville Meal Site	25,000	25,000	25,000
Senior Companion Program	8,550	8,550	8,550
Foster Care	4,137	4,137	4,137
CASA	1,500	1,500	1,500
NWKS Area Agency on Aging	7,500	7,500	7,500
Total	78,687	78,687	81,187
Employee Benefits			
Social Security/Medicare	227,650	245,000	257,250
Health Insurance	1,500,000	1,500,000	1,500,000
Life Insurance	6,431	7,200	7,200
Retirement	292,052	304,170	306,000
Workers Compensation	48,607	90,000	70,000
Unemployment	3,257	2,800	3,420
Research Fees	232		
Employee Added Insurance	703		
Transfer to Employee Benefits Claims			
Total	2,078,932	2,149,170	2,143,870
Total page 7d	**2,772,687**	**2,499,114**	**2,495,607**

Rooks County
2026
FUND PAGE - GENERAL

Adopted Budget **General Fund - Detail Expend**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Economic Development			
CO Program	75,834	73,049	138,867
NWKP & D Comm	7,583	7,305	9,258
Total	83,417	80,354	148,125
Abandoned Cemeteries			
Personal Services	500	500	500
Contractual			
Commodities			
Capital Outlay			
Total	500	500	500
Mental Health			
Appropriations	30,642	29,888	35,000
Total	30,642	29,888	35,000
Mental Retardation			
Appropriations	42,516	42,516	42,516
Total	42,516	42,516	42,516
Fair			
Appropriations	70,000	70,000	70,000
Total	70,000	70,000	70,000
Tort Liability			
Contractual	36,872	39,100	53,513
Judgments			
Total	36,872	39,100	53,513
Historical Society			
Appropriations	14,500	16,000	16,815
Total	14,500	16,000	16,815
Conservation			
Appropriations	25,000	25,000	25,000
Total	25,000	25,000	25,000
Total page 7e	**303,447**	**303,358**	**391,469**

Rooks County
2026

FUND PAGE - GENERAL

Adopted Budget **General Fund - Detail Expend**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Juvenile Detention			
Salaries			
Contractual		5,000	5,000
Commodities			
Capital Outlay			
Total	0	5,000	5,000
Federal Land Entitlement			
Salaries			
Contractual	11,730	17,300	17,300
Commodities			
Capital Outlay			
Total	11,730	17,300	17,300
Total	**11,730**	**22,300**	**22,300**
Total - Page7b	2,546,716	2,514,833	2,621,742
Total - Page 7c	719,856	791,098	833,991
Total - Page7d	2,772,687	2,499,114	2,495,607
Total - Page7e	303,447	303,358	391,469
Total Detail Expenditures**	**6,354,436**	**6,130,703**	**6,365,109**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Rooks County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,045,979	1,220,444	1,371,144
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Sales Tax	464,515	450,000	450,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**464,515**	**450,000**	**450,000**
Resources Available:	**1,510,494**	**1,670,444**	**1,821,144**
Expenditures:			
Principal	245,000	250,000	255,000
Interest	45,050	40,150	35,150
Cash Basis Reserve		9,150	9,150
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**290,050**	**299,300**	**299,300**
Unencumbered Cash Balance Dec 31	1,220,444	1,371,144	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	299,200	299,300	299,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	299,300
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2025 Ad Valorem Tax	0

Rooks County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,243	43,638	43,638
Receipts:			
Ad Valorem Tax	1,416,450	1,544,019	xxxxxxxxxxxxxxx
Delinquent Tax	34,090		
Motor Vehicle Tax	75,768	76,501	87,848
Recreational Vehicle Tax	2,136	2,333	2,449
16/20 M Vehicle Tax	9,301	9,775	10,185
Commercial Vehicle Tax	8,597	8,632	10,049
Watercraft Tax	1,557	1,143	1,689
Vehicle Exercise Tax	22		
Spec City/County Highway	361,872	354,142	355,372
Reimbursed Expense	43,055		
Fuel Tax Refund			
R&B Sp Impr Reimbursement	7,582		
Miscellaneous	6,899		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,967,329**	**1,996,545**	**467,592**
Resources Available:	**1,981,572**	**2,040,183**	**511,230**
Expenditures:			
Personal Services	782,692	938,160	938,160
Commodities	444,478	634,500	634,500
Contractual Services	276,675	323,885	290,500
Capital Outlay	206,017	100,000	100,000
Lease Payments			
State Projects	3,192		
Transfer to Special Equipment	112,440		
Transfer to Special Improvement	112,440		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,937,934**	**1,996,545**	**1,963,160**
Unencumbered Cash Balance Dec 31	43,638	43,638	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,950,000	1,996,545	1,963,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,963,160
		Tax Required	1,451,930
	Delinquent Comp Rate:	5.0%	72,597
		Amount of 2025 Ad Valorem Tax	1,524,527

Rooks County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	567,562	522,043	177,502
Receipts:			
Ad Valorem Tax	40,041	41,409	xxxxxxxxxxxxxxxx
Delinquent Tax	1,029		
Motor Vehicle Tax	2,282	2,164	2,356
Recreational Vehicle Tax	64	66	66
16/20 M Vehicle Tax	284	277	273
Commercial Vehicle Tax	258	244	270
Watercraft Tax	47	32	45
Grants	135,666	34,000	127,163
Medicare/Medicaid	3,394	39,000	39,000
Charges for Services	88,953	78,584	77,014
Reimbursed Expense	192,391		73,446
Interest on Idle Funds			
Reimbursement from SPARK			
Miscellaneous	164		1,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**464,573**	**195,776**	**320,633**
Resources Available:	**1,032,135**	**717,819**	**498,135**
Expenditures:			
Personal Services	286,925	319,370	313,811
Commodities	41,150	64,800	70,150
Contractual Services	100,367	69,825	74,250
Capital Outlay		1,000	500
M & I Grant	39,876	42,692	37,976
NWBT	41,774	42,630	42,630
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**510,092**	**540,317**	**539,317**
Unencumbered Cash Balance Dec 31	522,043	177,502	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	543,979	540,317	539,317
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	539,317
		Tax Required	41,182
	Delinquent Comp Rate:	5.0%	2,059
		Amount of 2025 Ad Valorem Tax	43,241

Rooks County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,803	16,795	0
Receipts:			
Ad Valorem Tax	143,001	138,793	xxxxxxxxxxxxxxxx
Delinquent Tax	3,424		
Motor Vehicle Tax	7,783	7,741	7,917
Recreational Vehicle Tax	220	236	221
16/20 M Vehicle Tax	922	989	918
Commercial Vehicle Tax	889	873	906
Watercraft Tax	162	116	152
Sales & Reimbursements	94,456	304,457	327,962
Transfer from NW Capital Outlay			
Transfer from Special Noxious Weed	1,734		
Interest on Idle Funds			
Miscellaneous	3,906		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**256,497**	**453,205**	**338,076**
Resources Available:	**290,300**	**470,000**	**338,076**
Expenditures:			
Personal Services	95,411	105,300	105,300
Commodities	17,995	315,200	315,200
Contractual Services	140,099	29,500	29,500
Capital Outlay		20,000	20,000
Transfer to NW Capital Outlay	20,000		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**273,505**	**470,000**	**470,000**
Unencumbered Cash Balance Dec 31	16,795	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	470,000	470,000	470,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	470,000
		Tax Required	131,924
	Delinquent Comp Rate:	5.0%	6,943
		Amount of 2025 Ad Valorem Tax	138,867

Rooks County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Nursing Home**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Hinkhouse Interest Income		750	750
Transfer from Nursing Home - NFW			
Interest on Idle Funds	172		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**172**	**750**	**750**
Resources Available:	**172**	**750**	**750**
Expenditures:			
Appropriation	172	750	750
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**172**	**750**	**750**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	750	750	750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	750
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2025 Ad Valorem Tax	0

Rooks County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	371,486	363,672	351,436
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	716		
Motor Vehicle Tax	2,304		
Recreational Vehicle Tax	46		
16/20 M Vehicle Tax	1,273		
Commercial Vehicle Tax	79		
Watercraft Tax			
Charges for Services	200,410	195,000	195,000
Lease	1,764	1,764	1,764
Reimbursed Expenses	167		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**206,759**	**196,764**	**196,764**
Resources Available:	**578,245**	**560,436**	**548,200**
Expenditures:			
Personnel Services	122,021	107,000	110,000
Commodities	51,142	18,000	18,000
Contractual Services	20,607	46,480	43,780
Capital Outlay	15,185	29,320	29,320
State Tipping Fees	5,618	5,000	5,000
Closure & Postclosure		3,000	3,000
Hauling & Disposal		200	200
Lease Payments			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**214,573**	**209,000**	**209,300**
Unencumbered Cash Balance Dec 31	363,672	351,436	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	209,000	349,420	209,300
		Non-Appropriated Balance	0
See Tab A		Total Expenditure/Non-Appr Balance	209,300
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2025 Ad Valorem Tax	0

Rooks County
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	440	440	440
Receipts:			
State Payments		0	0
Intergovernmental			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**440**	**440**	**440**
Expenditures:			
Appropriation			440
Contractual Services			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**440**
Unencumbered Cash Balance Dec 31	440	440	0
2024/2025/2026 Budget Authority Amount:	3,406	1,540	440

Adopted Budget

Alcohol Programs	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,432	17,278	10,278
Receipts:			
State Payments	7,746	3,000	7,338
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,746**	**3,000**	**7,338**
Resources Available:	**22,178**	**20,278**	**17,616**
Expenditures:			
Appropriation	4,900	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,900**	**10,000**	**10,000**
Unencumbered Cash Balance Dec 31	17,278	10,278	7,616
2024/2025/2026 Budget Authority Amount:	10,000	10,000	10,000

Rooks County
2026
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Land/Wireless 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	90,658	102,927	68,177
Receipts:			
911 Tax	64,728	65,000	65,000
Reimbursements			
Interest on Idle Funds	229	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**64,957**	**65,250**	**65,250**
Resources Available:	**155,615**	**168,177**	**133,427**
Expenditures:			
Contractual Services	52,688	100,000	100,000
Commodities			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**52,688**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	102,927	68,177	33,427
2024/2025/2026 Budget Authority Amount:	100,000	100,000	100,000

Adopted Budget

County Wide Econ Dev Tr	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	234,637	195,079	187,703
Receipts:			
Rooks County	75,834	73,049	138,867
Cities	24,844	21,000	21,000
Reimbursements	4,641		
Grants	5,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**110,319**	**94,049**	**159,867**
Resources Available:	**344,956**	**289,128**	**347,570**
Expenditures:			
Personal Services	83,803	83,800	106,350
Commodities	7,226	5,400	5,400
Contractual Services	27,553	11,225	12,250
Capital Outlay	31,295	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**149,877**	**101,425**	**125,000**
Unencumbered Cash Balance Dec 31	195,079	187,703	222,570
2024/2025/2026 Budget Authority Amount:	150,000	101,425	125,000

Rooks County
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Cap. Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,636	88,636	54,318
Receipts:			
Transfer from Noxious Weed	20,000		0
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**20,000**	**0**	**0**
Resources Available:	**88,636**	**88,636**	**54,318**
Expenditures:			
Capital Outlay		34,318	54,318
Transfer to Noxious Weed			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**34,318**	**54,318**
Unencumbered Cash Balance Dec 31	88,636	54,318	0
2024/2025/2026 Budget Authority Amount:	55,000	34,318	54,318

Adopted Budget

Golf Course	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,586	5,231	18,500
Receipts:			
Annual Dues	30,737	30,800	31,000
Green Fees	5,318	5,400	5,500
Advertising	10,619	11,000	11,000
Grant	9,750	10,000	
Reimbursed Expense		12,069	
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**56,424**	**69,269**	**47,500**
Resources Available:	**72,010**	**74,500**	**66,000**
Expenditures:			
Personnel Services	11,535	15,000	15,000
Commodities	5,594	6,700	6,700
Contractual Services	36,336	34,300	34,300
Capital Outlay	13,314		10,000
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**66,779**	**56,000**	**66,000**
Unencumbered Cash Balance Dec 31	5,231	18,500	0
2024/2025/2026 Budget Authority Amount:	107,637	56,000	66,000

Rooks County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-A

(1) Fund Name: Reg of Deeds Technology		(2) Fund Name: R & B Special Equipment		(3) Fund Name: R & B Special Highway Impr		(4) Fund Name: County Equipment Reserve		(5) Fund Name: Motor Vehicle Operating		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,480	Cash Balance Jan 1	199,649	Cash Balance Jan 1	0	Cash Balance Jan 1	284,754	Cash Balance Jan 1	0	507,883
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Mortgage Reg Fees	10,024	Lease Proceeds	39,888	Federal Fund Exchange	51,401	Trf from Gen Fund- Clerk	10,000	Motor Vehicle Fees	54,518	
Interest Income	72	Transfer from R & B	112,440	Transfer from R & B	112,440	Trf from Gen Fund-Treasurer	10,000	Reimbursed Expenses		
Reimbursement						Trf Gen Fund- Attny	7,000	Miscellaneous		
Misc						Trf from Gen Fund- Sheriff	51,000			
						Trf from Gen Fund- Reg Deeds	7,500			
						Trf from Gen Fund- Court	13,000			
						Trf from Gen Fund- Emer Mgmt	10,000			
						Trf from Gen Fund- Appraiser				
						Trf from Gen Fund- Election	33,000			
						Trf from Gen Fund- Ambul				
						Trf from Gen Fund- GIS				
						Trf from Gen Fund- Cust				
						Trf from Gen Fund- Computers				
						Trf from Gen Fund- Comm				
						Trf from Motor Veh Oper	6,834			
						Trf from Golf Course				
Total Receipts	10,096	Total Receipts	152,328	Total Receipts	163,841	Total Receipts	148,334	Total Receipts	54,518	529,117
Resources Available:	33,576	Resources Available:	351,977	Resources Available:	163,841	Resources Available:	433,088	Resources Available:	54,518	1,037,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	311	Capital Outlay	159,529			Capital Outlay	83,104	Capital Outlay	66	
Tech Services	6,025					Transfer to General		Trf to Tr. Equip. Res	6,834	
						Transfer to Sheriff Vehicle		Trf to General	42,917	
								Contractual Services	2,368	
								Commodities	2,446	
Total Expenditures	6,336	Total Expenditures	159,529	Total Expenditures	0	Total Expenditures	83,104	Total Expenditures	54,631	303,600
Cash Balance Dec 31	27,240	Cash Balance Dec 31	192,448	Cash Balance Dec 31	163,841	Cash Balance Dec 31	349,984	Cash Balance Dec 31	-113	733,400 **
									See Tab B	733,400 **

**Note: These two block figures should agree.

Rooks County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-B

(1) Fund Name: Rooks County Airport Comm		(2) Fund Name: Health Benefits Reserve		(3) Fund Name: Attorney Forfeiture Seizur		(4) Fund Name: Ambulance Equip Reserve		(5) Fund Name: Utility Agreement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-60,448	Cash Balance Jan 1	930,169	Cash Balance Jan 1	300	Cash Balance Jan 1	191,229	Cash Balance Jan 1	8,400	1,069,650
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Land Rent	20,991	Reimbursed from General	1,548,128	Forfeitures		Trf from General	300,000			
Hanger Rent	930	Interest	13,545			Grant				
Aviation Fuel Sales	23,015	Trf from Employee Benefits				Miscellaneous				
State Aid	9,270									
Reimbursements	322									
General Appr	12,242									
Interest Income	81									
ARPA Reimbursement	12,000									
Econ. Devlop. Appr.	20,000									
Total Receipts	98,851	Total Receipts	1,561,673	Total Receipts	0	Total Receipts	300,000	Total Receipts	0	1,960,524
Resources Available:	38,403	Resources Available:	2,491,842	Resources Available:	300	Resources Available:	491,229	Resources Available:	8,400	3,030,174
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services		Health Cost	1,396,462			Capital Outlay				
Commodities	45,478					Trf to General				
Capital Outlay	53,988									
Total Expenditures	99,466	Total Expenditures	1,396,462	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,495,928
Cash Balance Dec 31	-61,063	Cash Balance Dec 31	1,095,380	Cash Balance Dec 31	300	Cash Balance Dec 31	491,229	Cash Balance Dec 31	8,400	1,534,246 **
	See Tab B									1,534,246 **

**Note: These two block figures should agree.

Rooks County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-C

(1) Fund Name: Special Noxious Weed		(2) Fund Name: Pros Training & Assistanc		(3) Fund Name: conomic Dev Existing Busines		(4) Fund Name: Sheriff Seizure		(5) Fund Name: Sheriff Expendable Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	4,677	Cash Balance Jan 1	4,883	Cash Balance Jan 1	2,141	11,701
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,734	Court Fees	1,047	Loan Repayment	1,950			Donations	1,100	
				Misc						
				Interest	8					
Total Receipts	1,734	Total Receipts	1,047	Total Receipts	1,958	Total Receipts	0	Total Receipts	1,100	5,839
Resources Available:	1,734	Resources Available:	1,047	Resources Available:	6,635	Resources Available:	4,883	Resources Available:	3,241	17,540
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Trf to Nox Wd	1,734	Pros Training	831	Business Loans	5,000			Commodities	325	
								Cap Outlay		
Total Expenditures	1,734	Total Expenditures	831	Total Expenditures	5,000	Total Expenditures	0	Total Expenditures	325	7,890
Cash Balance Dec 31	0	Cash Balance Dec 31	216	Cash Balance Dec 31	1,635	Cash Balance Dec 31	4,883	Cash Balance Dec 31	2,916	9,650 **
										9,650 **

**Note: These two block figures should agree.

Rooks County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Grants		Florence Hinkhouse		nsurance Claims Reimbursmen		Signage Grant Fund		Federal Airport Project		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	57,156	Cash Balance Jan 1	5,668	Cash Balance Jan 1	11,186	Cash Balance Jan 1	-351,946	-277,936
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants & Donations	19,000	Interest Income	172	Insurance Proceeds	122,800	Interest Income	35	Rooks Co Contributions		
						Micro Loan	13,250	Federal Aid	356,066	
Total Receipts	19,000	Total Receipts	172	Total Receipts	122,800	Total Receipts	13,285	Total Receipts	356,066	511,323
Resources Available:	19,000	Resources Available:	57,328	Resources Available:	128,468	Resources Available:	24,471	Resources Available:	4,120	233,387
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Golf Course	4,000	Int to Nursing Home	172	Program Exp	128,468	Program Exp	5,499	Contractual Services		
								Capital Outlay	388,542	
Total Expenditures	4,000	Total Expenditures	172	Total Expenditures	128,468	Total Expenditures	5,499	Total Expenditures	388,542	526,681
Cash Balance Dec 31	15,000	Cash Balance Dec 31	57,156	Cash Balance Dec 31	0	Cash Balance Dec 31	18,972	Cash Balance Dec 31	-384,422	-293,294 **
									See Tab B	-293,294 **

**Note: These two block figures should agree.

Rooks County

NON-BUDGETED FUNDS E

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-E

(1) Fund Name: Sheriff VIN Registration		(2) Fund Name: Multi-year Capitl Improvemer		(3) Fund Name: Sheriff Registration		(4) Fund Name: Golf Course Equipment		(5) Fund Name: County Clerk Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,800	Cash Balance Jan 1	152,307	Cash Balance Jan 1	6,185	Cash Balance Jan 1	1,500	Cash Balance Jan 1	15,007	198,799
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
VIN Registration Fee	4,860	Interest Income	713	Sheriff Fees	2,928	Transfer from Golf		ROD Fees	2,506	
Interest Income		Trf from General						Interest	24	
Reimb.								Reimbursement	800	
Total Receipts	4,860	Total Receipts	713	Total Receipts	2,928	Total Receipts	0	Total Receipts	3,330	11,831
Resources Available:	28,660	Resources Available:	153,020	Resources Available:	9,113	Resources Available:	1,500	Resources Available:	18,337	210,630
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	10,067	Tranfer to General		Commodities		Capital Outlay		Commodities		
				Capital Outlay	1,553			Capital Outlay	7,000	
Total Expenditures	10,067	Total Expenditures	0	Total Expenditures	1,553	Total Expenditures	0	Total Expenditures	7,000	18,620
Cash Balance Dec 31	18,593	Cash Balance Dec 31	153,020	Cash Balance Dec 31	7,560	Cash Balance Dec 31	1,500	Cash Balance Dec 31	11,337	**192,010** **
										192,010 **

**Note: These two block figures should agree.

Rooks County

NON-BUDGETED FUNDS F

2026

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer Technology		County Store		E-Community		DARE		ARPA		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,288	Cash Balance Jan 1	1,047	Cash Balance Jan 1	3,673	Cash Balance Jan 1	3,431	Cash Balance Jan 1	407,182	425,621
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ROD Fees	2,506	Vending Machine Sales	1,115	Reimb	4,550	Donations	3,750	Federal Aid	2,454	
Interest	32	Interest		Interest	7			Interest	268	
								Cancelled Encumbrance	7,419	
Total Receipts	2,538	Total Receipts	1,115	Total Receipts	4,557	Total Receipts	3,750	Total Receipts	10,141	22,101
Resources Available:	12,826	Resources Available:	2,162	Resources Available:	8,230	Resources Available:	7,181	Resources Available:	417,323	447,722
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	3,058	Commodities	1,320	Program Exp.	4,565	Commodities	2,597	Capital Outlay	7,098	
Capital Outlay								Reimburse General	378,938	
								Contractual Services	19,287	
								Reimburse Airport	12,000	
Total Expenditures	3,058	Total Expenditures	1,320	Total Expenditures	4,565	Total Expenditures	2,597	Total Expenditures	417,323	428,863
Cash Balance Dec 31	9,768	Cash Balance Dec 31	842	Cash Balance Dec 31	3,665	Cash Balance Dec 31	4,584	Cash Balance Dec 31	0	18,859 **
										18,859 **

**Note: These two block figures should agree.

NON-BUDGETED FUNDS G

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Funds-G

(1) Fund Name: Sheriff Vehicle Fund		(2) Fund Name: LATCF		(3) Fund Name: Sheriff Grants		(4) Fund Name: Employment Incentive		(5) Fund Name: CDBG Project Grant 23-CV-011		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	101,501	Cash Balance Jan 1	60,181	Cash Balance Jan 1	0	Cash Balance Jan 1	30,000	Cash Balance Jan 1	0	191,682
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	134,000	Interest	14	Grants	23,250			Grant	78,564	
								Interset Income	7	
Total Receipts	134,000	Total Receipts	14	Total Receipts	23,250	Total Receipts	0	Total Receipts	78,571	235,835
Resources Available:	235,501	Resources Available:	60,195	Resources Available:	23,250	Resources Available:	30,000	Resources Available:	78,571	427,517
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Lease Payment	109,023	Capital Outlay	20,630					Program Expenditures	78,569	
Total Expenditures	109,023	Total Expenditures	20,630	Total Expenditures	0	Total Expenditures	0	Total Expenditures	78,569	208,222
Cash Balance Dec 31	126,478	Cash Balance Dec 31	39,565	Cash Balance Dec 31	23,250	Cash Balance Dec 31	30,000	Cash Balance Dec 31	2	219,295
										219,295

**Note: These two block figures should agree.

PUBLIC NOTICE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARINGS.

The governing body of
Rooks County
will meet on August 25, 2025 at 10:00 AM at County Commissioners Room in the County Courthouse 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.
REVENUE NEUTRAL RATE HEARING WILL BE HELD AT 10:00 AM PRIOR TO THE BUDGET HEARING
Detailed budget information is available at County Clerk's Office 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
General	8,354,436	45.108	6,180,703	44.799	6,365,109	5,340,117	57.682	
Bond & Interest	290,050		299,300		299,300			
Road & Bridge	1,937,934	14.858	1,996,545	14.677	1,963,160	1,514,527	16.467	
Health	510,092	0.420	540,317	0.447	539,717	43,241	0.487	
Noxious Weed	273,505	1.500	470,000	1.500	470,000	138,867	1.500	
Nursing Home	172		750		750			
Sanitation	214,572		209,009		209,800			
Parks & Recreation					460			
Alcohol Programs	4,900		10,000		10,000			
Land/Wireless 911	52,689		100,000		100,000			
County Wide Econ Dev Tr	149,877		101,425		125,000			
Noxious Weed Cap. Outlay			54,318		54,318			
Golf Course	56,779		56,000		66,000			
Non-Budgeted Funds-A	303,600							
Non-Budgeted Funds-B	1,495,928							
Non-Budgeted Funds-C	7,890							
Non-Budgeted Funds-D	528,681							
Non-Budgeted Funds-E	18,620							
Non-Budgeted Funds-F	428,643							
Non-Budgeted Funds-G	219,295							
Totals	12,855,823	61.886	9,948,358	63.423	10,207,694	7,046,753	76.136	66.899
Less Transfers	871,885		43,000		49,000			
Net Expenditure	11,984,018		9,905,358		10,157,694			
Total Tax Levied	6,243,254		6,192,979					
Assessed Valuation	100,876,507		97,645,640		92,578,140			

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	2,090,000	1,845,000	1,800,000
Other	0	0	0
Lease Pur. Princ.	0	485,474	354,799
Total	2,090,000	2,330,474	1,954,799

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

Laura Montgomery
Master Certified County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARINGS

The governing body of
Rooks County - Other District Funds
Will meet on August 25, 2025 at 10:00 am at the County Commissioners' Room at the County Courthouse 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.
REVENUE NEUTRAL RATE HEARING WILL BE HELD AT 10:00 AM PRIOR TO THE BUDGET HEARING
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Acutal for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
Other District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
Cemetery #1	44,055	1.237	43,000	1.473	85,300	31,818	1.467	1.467
Cemetery #2	12,272	0.551	20,090	0.547	132,450	4,683	0.605	0.609
Cemetery #3	850	0.414	2,685	0.545	4,176	1191	0.601	0.601
Cemetery #4	0	0.000	0	0.000	0	0	0.000	0.000
Cemetery #5	798	2.863	8,400	5.935	13,764	7,903	5.119	5.119
Cemetery #6	4,501	2.871	13,100	3.221	20,312	4,456	3.642	3.642
Cemetery #7	900	1.957	4,933	2.242	10,388	1,516	2.469	2.470
Cemetery #8	4,880	0.986	14,869	1.087	22,950	3,349	1.254	1.254
Cemetery #10	3,061	0.987	16,000	0.945	13,010	5,134	0.989	0.990
Cemetery #11	2,019	0.681	6,385	0.637	13,892	1,010	0.683	0.683
Cemetery #12	1,050	0.934	7,965	1.079	1,703	1,173	1.186	1.187
Cemetery #13	550	0.344	1,823	0.484	1,500	745	0.865	0.429
Cemetery #14	2,025	0.777	3,075	0.817	9,935	2,021	0.896	0.897
Cemetery #15	887	0.371	2,645	0.360	1,335	1,326	0.501	0.384
Cemetery #16	1,825	0.424	7,110	0.265	7,043	1,099	0.296	0.296
Cemetery #17	3,749	0.966	17,550	1.113	13,960	4,277	1.257	1.258
Cemetery #18	1,350	0.227	9,950	0.227	4,975	1,382	0.242	0.243
Cemetery #19	6,659	2.018	6,750	2.219	7,866	6,741	4.380	2.380

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

Laura Montgomery
MasterCertified County Clerk

(First published in the Stockton Sentinel August 14, 2025—1t)

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, ROOKS COUNTY: ss:

SUSAN SCHNEIDER, being duly sworn, deposes and says: That she is the co-publisher of the STOCKTON SENTINEL LLC, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rooks County, Kansas, with a general paid circulation on a weekly basis in Rooks County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least 50 times a year, and has been admitted at the post office of Stockton, Kansas, 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 one consecutive week(s), the first publication thereof being made as aforesaid on the 14th day of August, 2025,

with subsequent publication being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Susan Schneider

Subscribed and sworn to before me this 14th day of August, 2025

Bart A Hamilton
Clerk of the District Court/Notary Public

BART A. HAMILTON
Notary Public - State of Kansas
My Appt. Expires 01-30-2028

My Commission Expires: 01-30-2028

Printer's Fees: $ 266.50

Additional Copies: $ _____

Resolution No. 2025-R10

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

WHEREAS, the Revenue Neutral Rate for the Rooks County was calculated as 66.895 mills by the Rooks County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Rooks 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 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Rooks County shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.895 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 26th day of August, 2025 by the Governing Body

Attested:

Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Roll Call Vote

Rooks County, Kansas
Hearing to Exceed Revenue Neutral Rate: August 26, 2025
Resolution No. _____

Governing Body Member	Yes	No	No Vote
Tim Berland	✓		
Tracy Rudman	✓		
Jake Prockish	✓		
TOTAL			

Attested:

Laura Montgomery

ROOKS COUNTY CLERK Seal KANSAS