2026

CERTIFICATE

To the Clerk of Rooks County, State of Kansas
We, the undersigned, officers of
#2 Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	132,450	4,683	
Debt Service	10-113				
Totals		xxxxxxxxxx	132,450	4,683	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.609
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: July 9, 2025

Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Chris Lamberd
Keith E. Lambert - Treasurer
Governing Body

CPA Summary

#2 Cemetery
Rooks County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,727	133	4	16	50	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,727	133	4	16	50	1

County Treas Motor Vehicle Estimate 133

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 50

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02808

RVT Factor 0.00085

16/20M Factor 0.00338

Comm Veh Factor 0.01058

Watercraft Factor 0.00021

2026

#2 Cemetery
Rooks County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

#2 Cemetery
Rooks County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	143,571	142,711	127,563
Receipts:			
Ad Valorem Tax	4,489	4,727	xxxxxxxxxxxxxxxxx
Delinquent Tax	458	138	
Motor Vehicle Tax	228	3	133
Recreational Vehicle Tax	8	27	4
16/20M Vehicle Tax	26	46	16
Commercial Vehicle Tax	89	1	50
Watercraft Tax	2		1
In Lieu of Taxes			
Excise Tax	1		
Sale of Lots	100		
Interest	6,189		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-178		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,412**	**4,942**	**204**
Resources Available:	**154,983**	**147,653**	**127,767**
Expenditures:			
Operations	4,664	8,940	15,000
Mowing	6,770	1,500	10,000
Stone Maintenance	683	5,000	5,000
Bank Charges	15	50	100
Equipment	140		5,000
Road Repair		500	500
Recording Fees		100	100
Captial Outlay		3,000	750
Spraying		1,000	3,000
Cash Reserve (2026 column)			93,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**12,272**	**20,090**	**132,450**
Unencumbered Cash Balance Dec 31	142,711	127,563	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	133,150	20,090	132,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	132,450
		Tax Required	4,683
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,683

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of

#2 Cemetery

Rooks County

will meet on August 26, 2025 at 10:00 am at 115 N.Walnut, Stockton, Commissioners' Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Chris Lamberts' Residence and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual 2024		Current Year Estimate 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	Proposed Estimated Tax Rate*
General	12,272	0.551	20,090	0.547	132,450	4,683	0.605
Debt Service							
Totals	12,272	0.551	20,090	0.547	132,450	4,683	0.605
						*Revenue Neutral Rate***	*0.609*
Less: Transfers	0		0		0		
Net Expenditures	12,272		20,090		132,450		
Total Tax Levied	4,728		4,727		xxxxxxxxxxxxxxx		
Assessed Valuation	8,578,475		8,618,456		7,747,110		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Chris Lambert

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	152,450	4,683	0.605	0.609
Cemetery #3	850	0.414	2,585	0.546	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	7,905	5.119	5.119
Cemetery #6	4,501	1.871	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	1.037	21,950	3,349	1.254	1.254
Cemetery #10	3,061	0.987	16,000	0.945	13,010	5,134	0.939	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	1,093	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	9,550	0.227	4,975	1,332	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

Master Certified County Clerk

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