State of Kansas
Special District

Good

CERTIFICATE

2025

To the Clerk of Rooks, State of Kansas
We, the undersigned, officers of
Cemetery #5

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	8,400	7,903	
Debt Service	10-113				
Totals		xxxxxxxxx	8,400	7,903	5.935
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1331587

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	3.610
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Tammy A. Dewey

Glenn Hamilton

Attest: 7/11, 2024

Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Governing Body

CPA Summary

Cemetery #5
Rooks

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4.910	123	0	91	29	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4.910	123	0	91	29	5

County Treas Motor Vehicle Estimate 123

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 91

County Treas Commercial Vehicle Tax Estimate 29

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02505

RVT Factor 0.00000

16/20M Factor 0.01853

Comm Veh Factor 0.00591

Watercraft Factor 0.00102

2025

Cemetery #5
Rooks

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Cemetery #5
Rooks

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,235	1,700	814
Receipts:			
Ad Valorem Tax	4,919	4,910	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		121	123
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax		18	91
Commercial Vehicle Tax		10	29
Watercraft Tax		6	5
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,919**	**5,061**	**248**
Resources Available:	**8,154**	**6,761**	**1,062**
Expenditures:			
Mowing	1,486	2,000	3,000
Mower Repairs	108	1,570	1,300
New Mower	4,860		
Operations		1,352	2,000
Spraying		1,025	2,100
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,454**	**5,947**	**8,400**
Unencumbered Cash Balance Dec 31	1,700	814	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,000	7,447	8,400
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	8,400
		Tax Required	7,338
	Delinquent Comp Rate:	7.7%	565
		Amount of 2024 Ad Valorem Tax	7,903

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Cemetery #5

Rooks

will meet on August 20, 2024 at 10:00 a.m. at 115 N Walnut, Stockton, Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Tammy Devero's Residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,454	2.933	5,947	2.863	8,400	7,903	5.825
Debt Service							
Totals	6,454	2.933	5,947	2.863	8,400	7,903	5.825
						*Revenue Neutral Rate***	*3.610*
Less: Transfers	0		0		0		
Net Expenditures	6,454		5,947		8,400		
Total Tax Levied	4,908		4,910		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,673,488		1,710,703		1,356,771		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Tammy Devero

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery #5, HEREBY NOTIFIES THE ROOKS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.825

The date of our hearing is Aug. 20 at 10:00 (AM)/PM and will 115 N Walnut address in Stockton, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20__.

Signature

Title

Please include a copy of your Budget Summary Page.

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20 otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Cemetery #5
Enter county name followed by "County":	Rooks
Enter year being budgeted (YYYY):	**2025**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2024 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2024 *Expenditures*	Amount of 2023 Ad Valorem Tax
General		7,447	4,910
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2024 Budgeted Year			4,910
Other (non-tax levy) fund names:			
Total Expenditures for 2024 Budgeted Year		7,447	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2024 Budget, Budget Summary Page:	2022 Tax Rate (2023 Column)
General	2.933
Debt Service	
0	
0	
Total	2.933

Total Tax Levied (2023 budget column)	4,908
Assessed Valuation (2023 budget column)	1,673,488

Cemetery #5
Rooks

2025

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2025 Budget Information:	
Total Assessed Valuation for 2024	1,356,771
Neighborhood Revitalization - 2025	2,880

Revenue Neutral Rate	3.610

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	2.863
Debt Service	
0	
0	
Total Tax Rates	2.863

Final Assessed Valuation from the November 1, 2023 Abstract	1,710,703

From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	
Motor Vehicle Tax Estimate	123
Recreational Vehicle Tax Estimate	
16\20 M Vehicle Tax	91
Commercial Vehicle Tax Estimate	29
Watercraft Tax Estimate	5

Computation of Delinquency

Actual Delinquency for 2022 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	7.7%

****Note**: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2023 Budget Certificate Page	
Funds	2023 Expenditure Amounts Budget Authority
General	5,000
Debt Service	
0	
0	
0	
0	

Note: If the 2023 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

State of Kansas
2025 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cemetery #5

Rooks

will meet on August 20, 2024 at 10:00 a.m. at 115 N Walnut, Stockton, Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Tammy Devero's Residence and will be available at this hearing.

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Debt Service							
Totals	6,454	2.933	5,947	2.863	8,400	7,903	5.825
						*Revenue Neutral Rate***	*3.610*
Less: Transfers	0		0		0		
Net Expenditures	6,454		5,947		8,400		
Total Tax Levied	4,908		4,910		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,673,488		1,710,703		1,356,771		

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Revenue Bonds	0	0	0
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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*

Tammy Devero

Roll Call Vote

A Roll Call Vote of the Cemetery #5 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Aug. 20, 2024

Resolution No. 2024-C.1

Governing Body Member	Yes	No	No Vote
Tammy DeVero	X		
Glen Lambert			
TOTAL			

Certified:

Laura Montgomery

RESOLUTION NO. 2024-C1

A RESOLUTION OF THE Cemetery #5 **, COUNTY OF ROOKS, STATE OF KANSAS TO LEVY A PROPERTY TAX RATE EXCEDDING THE REVENUE NEUTRAL RATE:**

WHEREAS; the Revenue Neutral rate for the Cemetery #5, County of Rooks, State of Kansas, was calculated as 3.610 by the Rooks County Clerk; and

WHEREAS; the budget proposed by the governing body of the Cemetery #5, County of Rooks, State of Kansas will require the levy of property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS; the governing body held a hearing on Aug. 20, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS; the governing body of the Cemetery #5, County of Rooks, State of Kansas having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Cemetery #5, County of Rooks, State of Kansas;

The Cemetery #5, County of Rooks, Sate of Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.825 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 _____ day of _____, _____ and SIGNED BY THE BOARD.

Sammy A. Devenow
Board Member

_____
Board Member

_____
Board Member