Good

State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Rooks, State of Kansas
We, the undersigned, officers of
Cemetery #19

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	Amount of 2024 Ad Valorem Tax	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	15,850	3,664	
Debt Service	10-113				
Totals		xxxxxxxxx	15,850	3,664	2.219
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1650846

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	2.234
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 7/8/, 2024

Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Governing Body

Tonia Hull
Larry D Lam
Steven Melton

CPA Summary

Cemetery #19
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	3.707	209	16	47	24	8
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3.707	209	16	47	24	8

County Treas Motor Vehicle Estimate 209

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 47

County Treas Commercial Vehicle Tax Estimate 24

County Treas Watercraft Tax Estimate 8

MVT Factor 0.05638

RVT Factor 0.00432

16/20M Factor 0.01268

Comm Veh Factor 0.00647

Watercraft Factor 0.00216

2025

Cemetery #19
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 #19
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	18,906	20,187	11,992
Receipts:			
Ad Valorem Tax	3,945	3,707	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		203	209
Recreational Vehicle Tax		14	16
16/20M Vehicle Tax		69	47
Commercial Vehicle Tax		26	24
Watercraft Tax		7	8
In Lieu of Taxes			
Interest	101		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-31	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,046**	**3,995**	**304**
Resources Available:	**22,952**	**24,182**	**12,296**
Expenditures:			
Operations	324	2,030	3,250
Mowing	1,981	3,050	3,100
Insurance	460	2,000	2,000
Repairs		3,100	3,500
Supplies		2,010	4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,765**	**12,190**	**15,850**
Unencumbered Cash Balance Dec 31	20,187	11,992	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	14,650	12,190	15,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,850
		Tax Required	3,554
	Delinquent Comp Rate:	3.1%	110
		Amount of 2024 Ad Valorem Tax	3,664

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of

Cemetery #19

Rooks

will meet on August 20, 2024 at 10:00 a.m. 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 Steve Melton'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	2,765	2.018	12,190	2.018	15,850	3,664	2.216
Debt Service							
Totals	2,765	2.018	12,190	2.018	15,850	3,664	2.216
						*Revenue Neutral Rate**	*2.234*
Less: Transfers	0		0		0		
Net Expenditures	2,765		12,190		15,850		
Total Tax Levied	3,706		3,707		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,749,595		1,829,974		1,653,082		

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*

Steve Melton

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Cemetery #19
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		12,190	3,707
Debt Service	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2024 Budgeted Year	3,707

Other (non-tax levy) fund names:

Total Expenditures for 2024 Budgeted Year	12,190

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	2.018
Debt Service	
0	
0	
Total	2.018

Total Tax Levied (2023 budget column)	3,706
Assessed Valuation (2023 budget column)	1,749,595

Cemetery #19
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	1,653,082
Neighborhood Revitalization - 2025	17,078

Revenue Neutral Rate 2.234

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	2.018
Debt Service	
0	
0	
Total Tax Rates	2.018

Final Assessed Valuation from the November 1, 2023 Abstract	1,829,974

From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	
Motor Vehicle Tax Estimate	209
Recreational Vehicle Tax Estimate	16
16\20 M Vehicle Tax	47
Commercial Vehicle Tax Estimate	24
Watercraft Tax Estimate	8

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** 3.1%

**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	14,650
Debt Service	
0	
0	
0	
0	

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