CERTIFICATE

To the Clerk of Rooks County, State of Kansas
We, the undersigned, officers of
Phillips-Rooks District #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
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-265	5	788,750	445,385	
Debt Service	10-113				
Totals		xxxxxxx	788,750	445,385	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Rooks County	
	Phillips County	
	0	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	2.356
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Aliesa Good
Anna Muir
Address:
115 N Walnut
Stockton, KS 67669
Email:
amuir@ksu.edu

Date Attested: _____, 2025

County Clerk

Governing Body

CPA Summary

Phillips-Rooks District #5
Rooks County

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	419,787	25,152	705	4,809	2,480	381
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	419,787	25,152	705	4,809	2,480	381

County Treas Motor Vehicle Estimate 25,152

County Treas Recreational Vehicle Estimate 705

County Treas 16/20M Vehicle Estimate 4,809

County Treas Commercial Vehicle Tax Estimate 2,480

County Treas Watercraft Tax Estimate 381

MVT Factor 0.05992

RVT Factor 0.00168

16/20M Factor 0.01146

Comm Veh Factor 0.00591

Watercraft Factor 0.00091

2026

Phillips-Rooks District #5
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.

Phillips-Rooks District #5
Rooks County

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**

***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	232,224	271,651	186,308
Receipts:			
Ad Valorem Tax	443,905	419,787	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		20,967	25,152
Recreational Vehicle Tax		643	705
16/20M Vehicle Tax		4,102	4,809
Commercial Vehicle Tax		2,208	2,480
Watercraft Tax		410	381
Kansas State University	78,260	79,040	81,120
Non-appropriated-reimbursable	12,745	50,000	50,000
Other	684	500	500
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	535,594	577,657	165,147
Resources Available:	767,818	849,308	351,455
Expenditures:			
Print Audit Bond	8,417	14,000	14,000
Telephone	7,761	8,000	9,000
Rent Heat Utilities	0	0	10,000
Supplies Postage	2,111	10,000	10,000
Equipment Auto Exchange	44,558	75,000	75,000
Ed Program Support (Misc)	1,864	25,000	25,000
Travel	12,934	20,000	20,000
Subsistence	3,979	6,000	6,000
Salaries	334,989	375,000	405,000
Employer Contribution	65,054	80,000	80,000
Non Appropriated Funds	14,499	50,000	50,000
Capital Outlay	0	0	84,750
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	496,167	663,000	788,750
Unencumbered Cash Balance Dec 31	271,651	186,308	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	753,500	745,500	788,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	788,750
		Tax Required	437,295
	Delinquent Comp Rate:	1.9%	8,090
		Amount of 2025 Ad Valorem Tax	445,385

CPA Summary

Phillips-Rooks District #5 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Phillips-Rooks District #5

NON-BUDGETED FUNDS

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		0		0		0		0		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Phillips-Rooks District #5
Rooks County
will meet on August 20, 2025 at 7:00 pm at Phillips County Annex Meeting Room, Phillipsburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Phillips-Rooks Extensiuon Distict #5 and will be available at this hearing.

SUPPORTING COUNTIES
Rooks County (home county) Phillips County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	496,167	2.424	663,000	2.266	788,750	445,385	2.500
Debt Service							
Totals	496,167	2.424	663,000	2.266	788,750	445,385	2.500
						*Revenue Neutral Rate***	*2.356*
Less: Transfers	0		0		0		
Net Expenditures	496,167		663,000		788,750		
Total Tax Levied	420,252		419,787		xxxxxxxxxxxxxxx		
Assessed Valuation:	173,195,702		185,214,969		178,177,768		

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*

Melissa Stahl
Phillips-Rooks Extension District #5

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
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SUPPORTING COUNTIES
Rooks County (home county) Phillips County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	496,167	2.424	663,000	2.266	788,750	445,385	2.500
Debt Service							
Totals	496,167	2.424	663,000	2.266	788,750	445,385	2.500
						*Revenue Neutral Rate***	*2.356*
Less: Transfers	0		0		0		
Net Expenditures	496,167		663,000		788,750		
Total Tax Levied	420,252		419,787		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	173,195,702		185,214,969		178,177,768		

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*

Melissa Stithem
Phillips-Rooks Extension District #5

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Phillips-Rooks District #5
Enter county name (home county) followed by "County":	Rooks County
Enter names of other supporting counties:	
1st	Phillips County
2nd	
3rd	
4th	
Enter year being budgeted (YYYY):	2026

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.

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of	%
2024 Ad Valorem Tax	0.00%

The input for the following comes directly from the 2025 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2025 *Expenditures*	Amount of 2024 Ad Valorem Tax	Amounts used in lieu of 2024 Ad Valorem Tax
General	2-265	745,500	419,787	0
Debt Service	10-113			0
Fund name for all funds with a tax levy:				
				0
				0
Total Ad Valorem Tax for 2025 Budgeted Year			419,787	
Other (non-tax levy) fund names:				
Total Expenditures for 2025 Budgeted Year		745,500		

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2025 Budget, Budget Summary Page

	2023 Tax Rate (2024 Column)
General	2.424
Debt Service	
0	
0	
Total	2.424

Total Tax Levied (2024 budget column):	420,252
Assessed Valuation (2024 budget column):	173,195,702

Outstanding Indebtedness, January 1:	2023	2024
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Phillips-Rooks District #5 2026

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

From the County Clerk's 2026 Budget Information:						
	Assessed Valuation for 2025 (Required)	New Improvements, Remodeling and Renovations for 2025 (Optional)	Personal Property 2025 (Optional)	Property that has changed in use for 2025 (Optional)	Personal Property 2024 (Optional)	
Rooks County	92,578,140	260,586	20,968,223	310,705	23,983,771	
Phillips County	85,599,628	412,684	5,753,572	317,256	6,294,584	
0						
0						
0						
Totals	178,177,768	673,270	26,721,795	627,961	30,278,355	

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field in the workbook.

Gross earnings (intangible) tax estimate for 2026	
Neighborhood Revitalization	

Revenue Neutral Rate 2.356

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	2.266
Debt Service	
0	
0	
Total	2.266

Final Assessed Valuation from the November 1, 2024 Abstract:

Rooks County	97,645,640
Phillips County	87,569,329
0	
0	
0	
Total Assessed Valuation	185,214,969

From the County Treasurer's Budget Information - Budget Year Estimates:					
Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16\20 M Vehicle	Commercial Vehicle	Watercraft
Rooks County	11,937	333	1,517	1,366	230
Phillips County	13,215	372	3,292	1,114	151
0					
0					
0					
Total Vehicle Tax Estimates	25,152	705	4,809	2,480	381

Computation of Delinquency

Delinquency Rate for 2023 Uncollected Taxes and 2024 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Rooks County			
Phillips County			
0			
0			
0			
Total	0	0	
Average Delinquency Rate			0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			1.9%

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

From the 2024 Budget Certificate Page	
Funds	2024 Expenditure Amoun Budget Authority
General	753,500
Debt Service	
0	
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Roll Call Vote

A Roll Call Vote of the Phillips-Rooks District #5. To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __August 20, 2025_
2026

Governing Body Member	Yes	No	No Vote
Michelle Stithem	✓		
Kelly Taylor	✓		
Sandy Keas	✓		
Tony Imm	✓		
Alyssa Stites	✓		
Cody Meili	✓		
Dana Pieper	✓		
Stephen Bigge	✓		
TOTAL	8		

Certified:
Sandy Keas

Resolution No. 2026

A RESOLUTION OF THE PHILLIPS-ROOKS DISTICT #5 KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHERE AS, the Revenue Neutral Rate for the Phillips-Rooks District #5 was calculated as 2.356 mills by the Rooks County Clerk; and

WHERE AS, the Governing Body held a hearing on August 20, 2025 allowing all interested tax payers desiring to be heard an opportunity to give oral testimony; and

WHERE AS, the Governing Body of the Phillips-Rooks District having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DISTRICT OF PHILLIPS-ROOKS:

The Phillips-Rooks District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.5 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 20th day of August, 2025 and SIGNED by the Governing Body.

Kelly D. Taylor

PUBLIC NOTICE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Phillips-Rooks District #5
Rooks County
will meet on August 20, 2025 at 7:00 pm at Phillips County Annex Meeting Room, Phillipsburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Phillips-Rooks Extension Distict #5 and will be available at this hearing.

SUPPORTING COUNTIES
Rooks County (home county) Phillips County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	496,167	2.424	663,000	2.266	788,750	445,385	2.500
Debt Service							
Totals	496,167	2.424	663,000	2.266	788,750	445,385	2.500
						*Revenue Neutral Rate***	*2.356*
Less: Transfers	0		0		0		
Net Expenditures	496,167		663,000		788,750		
Total Tax Levied	420,252		419,787		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	173,195,702		185,214,969		178,177,768		

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*

Melissa Stahlman
Phillips-Rooks Extension District #5

(First published in the Stockton Sentinel July 31, 2025—1t)