Certificate

To the Clerk of
Rooks County
State of Kansas
We, the undersigned, duly elected, qualified, and acting 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.

Table of Contents:		Page No.	2025 Adopted Budget	**2025 Amended Budget**
Fund	K.S.A.		Expenditures	**Expenditures**
General	79-1946	2	6,130,703	6,261,450
Sanitation	NA	3	209,000	259,000
Golf Course	**NA**	4	56,000	68,031
County Wide Econ Dev Tr	**NA**	5	101,425	201,425
Totals			6,497,128	6,789,906
Publication		6		

Attest: 12/23 2025
Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Assisted by:

Mapes & Miller, LLP
Certified Public Accountants
418 E. Holme
Norton, Kansas 67654

Governing Body

Rooks County
2025

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	Amended Budget Year for 2025
Unencumbered Cash Balance Jan 1	271,002	774,438	675,225	805,972
Receipts:				
Ad Valorem Tax	4,354,222	4,333,670	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Delinquent Tax	94,434			
Motor Vehicle Tax	222,270	231,065	232,254	232,254
Recreational Vehicle Tax	7,157	6,973	7,085	7,085
16/20M Vehicle Tax	25,404	28,257	29,674	29,674
Commercial Vehicle Tax	25,213	25,393	26,207	26,207
Watercraft Tax	3,422	3,527	3,468	3,468
Gross Earnings (Intangible) Tax			0	0
LAVTR				
Vehicle Excise Tax	67	50	50	50
Local Alcoholic Liquor	479	450	450	450
Mineral Production Tax	34,182	34,000	34,000	34,000
Aid - Emergency Preparedness	31,656	12,500	12,500	12,500
Federal Land Entitlement	22,621	22,650	22,650	22,650
Antique Vehicle	4,465	4,000	4,000	4,000
CMB Licenses	200	200	200	200
Diversion Fees	6,150	4,600	4,600	4,600
District Court Fees	4,801	4,800	4,800	4,800
County Officer Fees	82,985	82,500	82,500	82,500
Sheriff VIN Fees	96			
Township Bonds	1,838	1,800	1,800	1,800
Moving Permits	75	75	75	75
Drivers License Fees	978	900	900	900
City Law Enforcement Contract	329,161	340,000	422,404	422,404
Prisoner Care	61,920	60,000	60,000	60,000
Sheriff Commissary	6,442	6,000	6,000	6,000
Interest	333,132	330,000	250,000	250,000
Oil Production	584			
Water Resources Rent	13,000	12,000	12,000	12,000
Employee Benefits Reimb from Other Fun	3,924	37,500	37,500	37,500
Reimbursed CDC Court Costs	1,182	1,100	1,100	1,100
Reimbursed Expenses	84,110			
CDC Juvenile Supervision	26			
Reimbursement from ARPA		80,000		
Transfer from GIS Fund	19,414			
Transfer from Equipment Reserve	185,000			
Transfer from Multi-year Capital Impr.	245,000	149,386	2,921	2,921
Transfer from Motor Vehicle Operating	46,684	43,000	43,000	43,000
Miscellaneous	86,086	5,600	5,600	5,600
Does miscellaneous exceed 10% of Total F				
Total Receipts	**6,338,380**	**5,861,996**	**1,307,738**	**1,307,738**
Resources Available:	**6,609,382**	**6,636,434**	**1,982,963**	**2,113,710**

Rooks County
2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year ofr 2025
Resources Available:	6,609,382	6,636,434	1,982,963	2,113,710
Expenditures:				
Commissioners	326,737	409,113	376,485	393,322
County Clerk	165,564	172,300	179,990	193,048
County Treasurer	240,475	202,094	185,312	217,748
Attorney	161,251	119,564	128,082	131,342
County Sheriff	1,478,637	1,501,448	1,644,964	1,680,917
Register of Deeds	88,871	86,040	88,171	88,171
Unified Court	78,170	84,350	85,650	91,782
Courthouse Custodian	173,263	176,900	199,514	199,514
Emergency Preparedness	88,429	72,865	73,324	89,964
Computers	62,353	81,500	135,550	138,826
Appraisers Cost	179,526	185,029	208,889	212,044
Election	41,172	103,344	64,075	64,075
Ambulance	201,948	202,000	207,182	207,182
Service Programs	81,120	78,687	78,687	78,687
Employee Benefits	2,089,936	2,162,100	2,149,170	2,149,170
Economic Development	154,993	83,417	80,354	80,354
Abandoned Cemeteries	500	500	500	500
Mental Health	30,292	30,642	29,888	29,888
Mental Retardation	44,516	42,516	42,516	42,516
Fair	60,000	70,000	70,000	70,000
Tort Liability	34,720	35,000	39,100	39,100
Historical Society	14,000	14,500	16,000	16,000
Conservation	35,000	25,000	25,000	25,000
Juvenile Detention	0	5,000	5,000	5,000
Federal Land Entitlement	3,471	17,300	17,300	17,300
Subtotal	5,834,944	5,961,209	6,130,703	6,261,450
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**5,834,944**	**5,961,209**	**6,130,703**	**6,261,450**
Unencumbered Cash Balance Dec 31	774,438	675,225	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	6,102,553	5,961,209	6,130,703	6,261,450
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	6,130,703	6,261,450
		Tax Required	4,147,740	4,147,740
	Delinquent Comp Rate:	5.0%	207,387	207,387
		Amount of 2024 Ad Valorem Tax	4,355,127	4,355,127

Rooks County
2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Expenditures:				
Commissioners				
Salaries	95,533	79,045	82,917	82,917
Contractual	130,616	150,918	160,068	176,905
Commodities	2,000	15,900	4,500	4,500
Capital Outlay	4,420	5,000	5,000	5,000
Special Projects	1,200	12,500	12,500	12,500
Nursing Home/Assisted Living	30,000	75,000	40,000	40,000
Airport	15,156	15,000	15,000	15,000
Transportation Van	9,000	9,000	9,000	9,000
Water Resource Building	866	8,000	8,000	8,000
Fairgrounds	13,447			
Historical Utilities	6,531	6,250	7,000	7,000
ROZ	14,968	29,500	29,500	29,500
Child Advocacy Plan	2,500	2,500	2,500	2,500
Options - Domestic Violence	500	500	500	500
Transfer to County Equipment				
Total	326,737	409,113	376,485	393,322
County Clerk				
Salaries	129,368	140,500	146,740	146,740
Contractual	9,181	4,800	5,000	10,000
Commodities	27,015	27,000	28,250	36,308
Capital Outlay				
Transfer to County Equipment				
Total	165,564	172,300	179,990	193,048
County Treasurer				
Salaries	215,254	176,719	158,737	191,173
Contractual	18,134	22,700	22,700	22,700
Commodities	1,587	2,675	3,875	3,875
Transfer to County Equipment	5,500			
Total	240,475	202,094	185,312	217,748
Attorney				
Salaries	146,542	104,259	112,777	116,037
Contractual	4,420	9,755	9,755	9,755
Commodities	4,289	5,550	5,550	5,550
Capital Outlay				
Transfer to County Equipment	6,000			
Total	161,251	119,564	128,082	131,342
County Sheriff				
Salaries	1,020,060	1,134,773	1,114,414	1,114,414
Contractual	177,462	242,875	273,450	273,450
Commodities	87,059	103,800	107,100	143,053
Capital Outlay	28,556	20,000	150,000	150,000
Transfer to Sheriff Vehicle Fund	105,500			
Transfer to County Equipment	60,000			
Total	1,478,637	1,501,448	1,644,964	1,680,917
Total page 7b	**2,372,664**	**2,404,519**	**2,514,833**	**2,616,377**

Rooks County
2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Register of Deeds				
Salaries	75,238	81,240	83,671	83,671
Contractual	2,774	3,450	3,150	3,150
Commodities	1,359	1,350	1,350	1,350
Capital Outlay				
Transfer to County Equipment	9,500			
Total	88,871	86,040	88,171	88,171
Unified Court				
Contractual	60,251	72,650	76,700	76,700
Commodities	2,767	8,200	5,950	12,082
Capital Outlay	152	3,500	3,000	3,000
Transfer to County Equipment	15,000			
Total	78,170	84,350	85,650	91,782
Courthouse Custodian				
Salaries	72,927	76,400	78,514	78,514
Contractual	68,271	76,500	88,000	88,000
Commodities	32,065	24,000	33,000	33,000
Capital Outlay				
Transfer to County Equipment				
Total	173,263	176,900	199,514	199,514
Emergency Preparedness				
Salaries	59,581	58,390	50,424	67,064
Contractual	9,535	7,875	13,050	13,050
Commodities	4,313	4,300	5,250	5,250
Transfer to County Equipment	15,000			
Special Projects		2,300	4,600	4,600
Total	88,429	70,565	73,324	89,964
Computers				
Software	51,266	50,000	50,000	53,276
Contractual	10,971	21,500	75,550	75,550
Commodities	116			
Capital Outlay		10,000	10,000	10,000
Transfer to County Equipment				
Total	62,353	81,500	135,550	138,826
Appraisers Cost				
Salaries	153,942	160,029	181,489	181,489
Contractual	14,239	21,000	21,900	21,900
Commodities	5,345	4,000	5,500	5,500
Capital Outlay	6,000	0	0	3,155
Transfer to County Equipment				
Total	179,526	185,029	208,889	212,044
Total page 7c	**670,612**	**684,384**	**791,098**	**820,301**

Rooks County
2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Election				
Personal Services	18,838	34,750	20,700	20,700
Contractual	14,575	52,444	28,050	28,050
Commodities	7,759	11,150	10,325	10,325
Capital Outlay		5,000	5,000	5,000
Transfer to County Equipment				
Total	41,172	103,344	64,075	64,075
Ambulance				
Salaries				
Contractual	192,148	202,000	207,182	207,182
Commodities				
Capital Outlay				
Transfer to Ambulance Equipemnt	9,800			
Total	201,948	202,000	207,182	207,182
Service Programs				
Palco Meal Site	12,000	12,000	12,000	12,000
Stockton Meal Site	20,933	20,000	20,000	20,000
Plainville Meal Site	25,000	25,000	25,000	25,000
Senior Companion Program	8,550	8,550	8,550	8,550
Foster Care	4,137	4,137	4,137	4,137
CASA	3,000	1,500	1,500	1,500
NWKS Area Agency on Aging	7,500	7,500	7,500	7,500
Total	81,120	78,687	78,687	78,687
Employee Benefits				
Social Security/Medicare	225,959	236,500	245,000	245,000
Health Insurance	1,502,465	1,500,000	1,500,000	1,500,000
Life Insurance	6,477	7,000	7,200	7,200
Retirement	277,883	286,000	304,170	304,170
Workers Compensation	73,568	130,000	90,000	90,000
Unemployment	2,736	2,600	2,800	2,800
Research Fees	823			
Employee Added Insurance	25			
Transfer to Employee Benefits Claims				
Total	2,089,936	2,162,100	2,149,170	2,149,170
Total page 7d	**2,414,176**	**2,546,131**	**2,499,114**	**2,499,114**

Rooks County
2025

FUND PAGE - GENERAL

Adopted Budget **General Fund - Detail Expend**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Expenditures:				
Economic Development				
CO Program .75 Mills/1.5 Mills/.75 Mill	145,306	75,834	73,049	73,049
NWKP & D Comm 1/10 Mill	9,687	7,583	7,305	7,305
Total	154,993	83,417	80,354	80,354
Abandoned Cemeteries				
Personal Services	500	500	500	500
Contractual				
Commodities				
Capital Outlay				
Total	500	500	500	500
Mental Health				
Appropriations	30,292	30,642	29,888	29,888
Total	30,292	30,642	29,888	29,888
Mental Retardation				
Appropriations	44,516	42,516	42,516	42,516
Total	44,516	42,516	42,516	42,516
Fair				
Appropriations	60,000	70,000	70,000	70,000
Total	60,000	70,000	70,000	70,000
Tort Liability				
Contractual	34,720	35,000	39,100	39,100
Judgments				
Total	34,720	35,000	39,100	39,100
Historical Society				
Appropriations	14,000	14,500	16,000	16,000
Total	14,000	14,500	16,000	16,000
Conservation				
Appropriations	35,000	25,000	25,000	25,000
Total	35,000	25,000	25,000	25,000
Total page 7e	**374,021**	**301,575**	**303,358**	**303,358**

Rooks County
2025

FUND PAGE - GENERAL

Adopted Budget **General Fund - Detail Expend**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Expenditures:				
Juvenile Detention				
Salaries				
Contractual		5,000	5,000	5,000
Commodities				
Capital Outlay				
Total	0	5,000	5,000	5,000
Federal Land Entitlement				
Salaries				
Contractual	3,471	17,300	17,300	17,300
Commodities				
Capital Outlay				
Total	3,471	17,300	17,300	17,300
Total	**3,471**	**22,300**	**22,300**	**22,300**
Total - Page7b	2,372,664	2,404,519	2,514,833	2,616,377
Total - Page 7c	670,612	684,384	791,098	820,301
Total - Page7d	2,414,176	2,546,131	2,499,114	2,499,114
Total - Page7e	374,021	301,575	303,358	303,358
Total Detail Expenditures**	**5,834,944**	**5,958,909**	**6,130,703**	**6,261,450**

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

Rooks County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Unencumbered Cash Balance Jan 1	328,322	380,442	368,092	363,672
Receipts:				
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Delinquent Tax	1,312			
Motor Vehicle Tax	8,160			
Recreational Vehicle Tax	277			
16/20 M Vehicle Tax				
Commercial Vehicle Tax	1,076			
Watercraft Tax	161			
Charges for Services	196,178	195,000	195,000	195,000
Lease	1,764	1,650	1,650	1,650
Reimbursed Expenses				
Interest on Idle Funds				
Miscellaneous	13,377			
Does miscellaneous exceed 10% of Total F				
Total Receipts	**222,305**	**196,650**	**196,650**	**196,650**
Resources Available:	**550,627**	**577,092**	**564,742**	**560,322**
Expenditures:				
Personnel Services	116,695	113,300	107,000	124,000
Commodities	15,612	43,156	18,000	18,000
Contractual Services	23,472	39,524	46,480	46,000
Capital Outlay	6,670	4,320	29,320	35,000
State Tipping Fees	5,021	5,000	5,000	5,500
Closure & Postclosure	2,715	3,000	3,000	4,900
Hauling & Disposal		200	200	200
Lease Payments		500		
Neighborhood Revitalization Rebate				0
Miscellaneous				**25,400**
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**170,185**	**209,000**	**209,000**	**259,000**
Unencumbered Cash Balance Dec 31	380,442	368,092	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	336,380	349,420	209,000	259,000
		Non-Appropriated Balance	0	0
		Total Expenditure/Non-Appr Balance	209,000	259,000
		Tax Required	0	0
	Delinquent Comp Rate:	5.0%	0	0
		Amount of 2024 Ad Valorem Tax	0	0

Rooks County
2025
Adopted Budget

Golf Course	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,192	15,586	12,800	5,231
Receipts:				
Annual Dues	29,875	29,200	29,200	41,000
Green Fees	3,875	4,000	4,000	8,800
Advertising		10,000	10,000	
Grant		10,000		11,000
Reimbursed Expense				
Miscellaneous		14		2,000
Does miscellaneous exceed 10% of Total Re				
Total Receipts	**33,750**	**53,214**	**43,200**	**62,800**
Resources Available:	**42,942**	**68,800**	**56,000**	**68,031**
Expenditures:				
Personnel Services	8,884	20,000	15,000	17,000
Commodities	3,579	5,500	6,700	14,554
Contractual Services	14,893	30,500	34,300	35,627
Capital Outlay				850
Transfer to Equipment Reserve				
Miscellaneous				
Does miscellaneous exceed 10% of Total Ex				
Total Expenditures	**27,356**	**56,000**	**56,000**	**68,031**
Unencumbered Cash Balance Dec 31	15,586	12,800	0	0
2023/2024/2025 Budget Authority Amount:	61,500	57,000	56,000	68,031

2025

Adopted Budget

County Wide Econ Dev Tr	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	Amended Budget Year for 2025
Unencumbered Cash Balance Jan 1	181,236	234,637	229,064	195,079
Receipts:				
Rooks County	145,306	75,834	73,049	73,500
Cities	20,896	19,018	21,000	24,800
Reimbursements	1,309			755
Grants	424			500
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Rec				
Total Receipts	**167,935**	**94,852**	**94,049**	**99,555**
Resources Available:	**349,171**	**329,489**	**323,113**	**294,634**
Expenditures:				
Personal Services	81,291	80,950	83,800	83,800
Commodities	5,314	5,550	5,400	6,500
Contractual Services	26,560	12,925	11,225	30,000
Capital Outlay	1,369	1,000	1,000	61,125
Miscellaneous				**20,000**
Does miscellaneous exceed 10% of Total Exp				
Total Expenditures	**114,534**	**100,425**	**101,425**	**201,425**
Unencumbered Cash Balance Dec 31	234,637	229,064	221,688	93,209
2023/2024/2025 Budget Authority Amount:	166,202	100,425	101,425	201,425

PUBLIC NOTICE

Notice of Hearing on Amending the 2025 Budget

The governing body of

Rooks County

will meet on the 23rd day of December, 2025 at 10:00 A.M. at the County Commissioners Room for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at the Rooks County Courthouse in the Clerk's office and will be available at this hearing.

Fund	2025 Adopted Budget Expenditures	2025 Proposed Amendment Expenditures
General	6,130,703	6,261,450
Sanitation	209,000	259,000
Golf Course	56,000	68,031
County Wide Econ Dev Tr	101,425	201,425

Laurie Montgomery
County Clerk

(First published in the Stockton Sentinel December 4, 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 4th day of December, 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 4th day of December, 2025

Clerk of the ~~District Court~~/Notary Public

My Commission Expires: 01-30-2028

Printer's Fees: $ 78.00 =

Additional Copies: $ _____