State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Rooks, State of Kansas
We, the undersigned, officers of
Cemetery #1

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	43,000	31,796	
Debt Service	10-113				
Totals		xxxxxxxxx	43,000	31,796	1.473
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

21591.310
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.258
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Charles R Ramsey
Cassandra Nichols
Allen Dempsey

Attest: 7/29/2024

Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Governing Body

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District 2025

The governing body of

Cemetery #1

Rooks

will meet on at at 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 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	36,611	1.541	90,000	1.237	43,000	31,796	1.473
Debt Service							
Totals	36,611	1.541	90,000	1.237	43,000	31,796	1.473
						*Revenue Neutral Rate***	*1.258*
Less: Transfers	0		0		0		
Net Expenditures	36,611		90,000		43,000		
Total Tax Levied	30,318		27,147		xxxxxxxxxxxxxxx		
Assessed Valuation	19,674,374		21,953,060		21,584,418		

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*

0

0

Cemetery #1
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	27,147	2,573	64	94	279	51
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	27,147	2,573	64	94	279	51

County Treas Motor Vehicle Estimate 2,573

County Treas Recreational Vehicle Estimate 64

County Treas 16/20M Vehicle Estimate 94

County Treas Commercial Vehicle Tax Estimate 279

County Treas Watercraft Tax Estimate 51

MVT Factor 0.09479

RVT Factor 0.00235

16/20M Factor 0.00346

Comm Veh Factor 0.01028

Watercraft Factor 0.00188

2025

Cemetery #1
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.

2025

Cemetery #1
Rooks

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	68,775	68,427	8,766
Receipts:			
Ad Valorem Tax	34,355	27,147	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,047	2,573
Recreational Vehicle Tax		77	64
16/20M Vehicle Tax		123	94
Commercial Vehicle Tax		289	279
Watercraft Tax		40	51
In Lieu of Taxes			
Sale of lots	1,600		
Openings and Closings	140		
Interest	168		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-384	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**36,263**	**30,339**	**3,061**
Resources Available:	**105,038**	**98,766**	**11,827**
Expenditures:			
Operations	4,563	8,000	7,000
Mowing & Mower Maintenance	15,845	20,000	16,000
Stone Maintenance	3,000		2,000
Spraying & Tree Removal	1,514	25,000	3,000
New Equipment	5,780		6,000
Insurance	4,296	17,000	7,000
Utilities	1,613	20,000	2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**36,611**	**90,000**	**43,000**
Unencumbered Cash Balance Dec 31	68,427	8,766	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	42,625	90,000	43,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,000
		Tax Required	31,173
	Delinquent Comp Rate:	2.0%	623
		Amount of 2024 Ad Valorem Tax	31,796

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2025

The governing body of

Cemetery #1

Rooks

will meet on at at 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 and will be available at this hearing.

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General	36,611	1.541	90,000	1.237	43,000	31,796	1.473
Debt Service							
Totals	36,611	1.541	90,000	1.237	43,000	31,796	1.473
						*Revenue Neutral Rate***	*1.258*
Less: Transfers	0		0		0		
Net Expenditures	36,611		90,000		43,000		
Total Tax Levied	30,318		27,147		xxxxxxxxxxxxxxxx		
Assessed Valuation	19,674,374		21,953,060		21,584,418		

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*

0

0

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Cemetery #1
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		90,000	27,147
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2024 Budgeted Year			27,147
Other (non-tax levy) fund names:			
Total Expenditures for 2024 Budgeted Year		90,000	

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	1.541
Debt Service	
0	
0	
Total	1.541

Total Tax Levied (2023 budget column)	30,318
Assessed Valuation (2023 budget column)	19,674,374

Cemetery #1 2025
Rooks

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

From the County Clerk's 2025 Budget Information:	
Total Assessed Valuation for 2024	21,584,418
Neighborhood Revitalization - 2025	246,917

Revenue Neutral Rate 1.258

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	1.237
Debt Service	
0	
0	
Total Tax Rates	1.237

Final Assessed Valuation from the November 1, 2023 Abstract	21,953,060

From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	
Motor Vehicle Tax Estimate	2,573
Recreational Vehicle Tax Estimate	64
16\20 M Vehicle Tax	94
Commercial Vehicle Tax Estimate	279
Watercraft Tax Estimate	51

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** 2.0%

**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	42,625
Debt Service	
0	
0	
0	
0	

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery District #1, 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 ~~1.258~~ 1.473

The date of our hearing is August 20, 2024 at 10:00 (AM)/PM and will _____ address in _____, 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, 2024

Mandy Brice
Signature

Cemetery Board Member
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.

Roll Call Vote

A Roll Call Vote of the Cemetery #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate

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

Resolution No. 2024-C1

Governing Body Member	Yes	No	No Vote
Cassie Nuchols			Absent
Chas ~~and~~ Ramsey	X		
TOTAL			

Certified:

Laura Montgomery

RESOLUTION NO. 2024-C1

A RESOLUTION OF THE Cemetery #1 **, 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 #1, County of Rooks, State of Kansas, was calculated as 1.258 by the Rooks County Clerk; and

WHEREAS; the budget proposed by the governing body of the Cemetery #1, 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, 24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS; the governing body of the Cemetery #10, 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 #10, County of Rooks, State of Kansas;

The Cemetery #10, County of Rooks, Sate of Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.473 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.

Charles R Ramsey

Board Member

_____

Board Member

_____

Board Member