State of Kansas Clerk
Special District

2025

CERTIFICATE

To the Clerk of Rooks, State of Kansas
We, the undersigned, officers of
Cemetery #8

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	14,869	3,347	
Debt Service	10-113				
Totals		xxxxxxxxxx	14,869	3,347	1.087
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					3080238
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.089
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Larry Odle- President
Don Hamit- Vice President
Clara Strutt- Clerk & Treas.
Delwin LaRue- Member
Steve Farr- Member

Attest: 7/9/ 2024

Laura Montgomery
County Clerk

ROOKS COUNTY Seal KANSAS

Mount Vernon Cemetery #8
Governing Body

CPA Summary

Cemetery #8
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	3,349	77	5	41	2	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,349	77	5	41	2	0

County Treas Motor Vehicle Estimate 77

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 41

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02299

RVT Factor 0.00149

16/20M Factor 0.01224

Comm Veh Factor 0.00060

Watercraft Factor 0.00000

2025

Cemetery #8
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 #8
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.

Cemetery #8
Rooks

2025

State of Kansas
Special District

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	32,893	28,808	9,216
Receipts:			
Ad Valorem Tax	3,416	3,349	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		81	77
Recreational Vehicle Tax		5	5
16/20M Vehicle Tax		37	41
Commercial Vehicle Tax		35	2
Watercraft Tax		2	0
In Lieu of Taxes			
Openings & Closings	35	100	70
Reimbursements	1,000		
Land Rent	2,000	2,000	2,000
Interest	118	60	160
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-26	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**6,569**	**5,643**	**2,355**
Resources Available:	**39,462**	**34,451**	**11,571**
Expenditures:			
Operations	7,738	8,800	8,398
Mowing	1,442	10,000	3,451
Tree Trimming	850	2,935	1,520
Land Tax	624	2,800	1,000
Insurance		700	500
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**10,654**	**25,235**	**14,869**
Unencumbered Cash Balance Dec 31	28,808	9,216	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	20,885	25,235	14,869
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,869
		Tax Required	3,298
	Delinquent Comp Rate:	1.5%	49
		Amount of 2024 Ad Valorem Tax	3,347

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of

Cemetery #8

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 Clara Strutt, 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	10,654	0.891	25,235	0.986	14,869	3,347	1.088
Debt Service							
Totals	10,654	0.891	25,235	0.986	14,869	3,347	1.088
						*Revenue Neutral Rate***	*1.089*
Less: Transfers	0		0		0		
Net Expenditures	10,654		25,235		14,869		
Total Tax Levied	3,355		3,349		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,768,931		3,396,333		3,075,692		

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*

Clara Strutt

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Cemetery #8
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		25,235	3,349
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2024 Budgeted Year			3,349
Other (non-tax levy) fund names:			
Total Expenditures for 2024 Budgeted Year		25,235	

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	0.891
Debt Service	
0	
0	
Total	0.891

Total Tax Levied (2023 budget column)	3,355
Assessed Valuation (2023 budget column)	3,768,931

Cemetery #8
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	3,075,692
Neighborhood Revitalization - 2025	27,444

Revenue Neutral Rate 1.089

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	0.986
Debt Service	
0	
0	
Total Tax Rates	0.986

Final Assessed Valuation from the November 1, 2023 Abstract	3,396,333

From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	
Motor Vehicle Tax Estimate	77
Recreational Vehicle Tax Estimate	5
16\20 M Vehicle Tax	41
Commercial Vehicle Tax Estimate	2
Watercraft Tax Estimate	

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** 1.5%

****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	20,885
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 Mount Vernon Cem. #8, HEREBY NOTIFIES THE ROOKS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

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

The date of our hearing is _____ at _____ 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

Larry Odle

Larry Odle- President
Signature

President

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.