State of Kansas
City

2026

CERTIFICATE

To the Clerk of Rooks County, State of Kansas
We, the undersigned, officers of
City of Damar
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	54,540	32,387	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,390		
Utility W&S		7	142,659		
Special Improvement Fund		8	113,970		
Street Maintenance Fund		8	31,166		
Fire Fund		9	9,681		
		9			
Totals		xxxxxx	355,406	32,387	
Budget Hearing Notice		10			
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					

	County Clerk's Use Only
	Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	44.541
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Angel & Cook LLC

Address:
PO Box 250
Natoma, KS 67651
Email:
ryan@angelcook.net

Date Attested: 8-15-25 , 2025

Sandra J. Benoit City Council Member
City Council Member
CITY COUNCIL MEMBER

County Clerk

Deborah R. Armentrout City Clerk
Governing Body

City of Damar

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	32,386	6,912	133	138	0	147
Debt Service						
Library						
TOTAL	32,386	6,912	133	138	0	147

County Treas Motor Vehicle Estimate 6,912

County Treas Recreational Vehicle Estimate 133

County Treas 16/20M Vehicle Estimate 138

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 147

Motor Vehicle Factor 0.21343

Recreational Vehicle Factor 0.00411

16/20 Vehicle Factor 0.00426

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00454

City of Damar

2026

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
General Fund	Special Improvements Fun	7,000	3,500	4,990	K.S.A. 12-1,118
General Fund	Street Maintenace Fund	22,011	3,500	3,000	K.S.A. 12-1,119
Utility Fund					
	Totals	29,011	7,000	7,990	
	Adjustments*				
	Adjusted Totals	29,011	7,000	7,990	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

City of Damar

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
S-2009-A BI#9967122109448	12/15/2009	12/21/2049	3.38		237,741	12/21	12/21	8,024	6,198	7,815	6,407
S-2009-B BI#9967122109449	12/15/2009	12/21/1949	3.38		38,384	12/21	12/21	1,295	1,001	1,262	1,034
Total G.O. Bonds					**276,125**			**9,319**	**7,199**	**9,077**	**7,441**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**276,125**			**9,319**	**7,199**	**9,077**	**7,441**

City of Damar

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	0	0	0

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Damar

2026

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	27,276	7,405	4,823
Receipts:			
Ad Valorem Tax	31,001	32,386	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,851	200	
Motor Vehicle Tax	7,792	7,304	6,912
Recreational Vehicle Tax	165	190	133
16/20M Vehicle Tax	198		138
Commercial Vehicle Tax		179	0
Watercraft Tax	172	134	147
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	9,627	9,800	10,000
Licenses			
Building Permits			
State of Kansas			
Reimbursements			
Rent			
General Income			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,150		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**53,956**	**50,193**	**17,330**
Resources Available:	**81,232**	**57,598**	**22,153**
Expenditures:			
Personnel Services	11,733	11,800	12,000
Supplies/Repairs/Other	367	800	1,600
Street Lighting	10,804	11,000	11,000
Legal Publication	424	500	450
Building Maintenance	1,139	1,500	1,200
Utilities	4,064	4,175	4,200
Insurance	15,527	15,900	16,000
Audit			
Miscellaneous	42	100	100
Cap Improvement/Reserves			
Transfer to Street Maintenance	22,011	3,500	3,000
Trasnfer to Special Improvement	7,000	3,500	4,990
Neighborhood Revitalization Rebate	716		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**73,827**	**52,775**	**54,540**
Unencumbered Cash Balance Dec 31	7,405	4,823	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	61,150	61,550	54,540
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	54,540
		Tax Required	32,387
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**32,387**

CPA Summary

City of Damar

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	2,989	3,390	3,390
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,989**	**3,390**	**3,390**
Resources Available:	**2,989**	**3,390**	**3,390**
Expenditures:			
Fund Transfer	2,989	3,390	3,390
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,989**	**3,390**	**3,390**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	3,390
	See Tab A	See Tab C	

Adopted Budget **Utility W&S**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,351	24,687	36,889
Receipts:			
Charges to Customers	104,298	105,000	105,000
Franchise Tax	761	770	770
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**105,059**	**105,770**	**105,770**
Resources Available:	**124,410**	**130,457**	**142,659**
Expenditures:			
Plant Operating Expense	9,383	10,000	18,000
Water Purchases	32,825	33,000	35,000
Contracted Services	26,719	30,000	30,000
Transportation	1,316	1,400	1,800
Debt Service	16,492	16,518	16,517
W/P Fee and Sales Tax	2,119	2,500	2,500
Legal & Publications/Office	869	150	200
Capital Outlay			38,642
Fund Transfer	10,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**99,723**	**93,568**	**142,659**
Unencumbered Cash Balance Dec 31	24,687	36,889	0
2024/2025/2026 Budget Authority Amount:	170,500	119,518	142,659

CPA Summary

City of Damar

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Improvement Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	107,203	115,470	108,970
Receipts:			
Transfer General Fund	7,000	3,500	5,000
Transfer Utility W&S Fund	10,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**17,000**	**3,500**	**5,000**
Resources Available:	**124,203**	**118,970**	**113,970**
Expenditures:			
Project Funding	756		
Supplies/Repairs/Other	2,441	10,000	
Legal/Publication	983		
Building Maintenance	3,219		
Materials	1,000		
Hired Labor	334		
Capital Outlay			113,970
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,733**	**10,000**	**113,970**
Unencumbered Cash Balance Dec 31	115,470	108,970	0
2024/2025/2026 Budget Authority Amount:	0	0	113,970
	See Tab A	**See Tab C**	

Adopted Budget **Street Maintenance Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,411	37,886	24,776
Receipts:			
Fund Transfer General	22,011	3,500	3,000
Fund Transfer Sp Hwy	2,989	3,390	3,390
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,000**	**6,890**	**6,390**
Resources Available:	**67,411**	**44,776**	**31,166**
Expenditures:			
Technical Fees	260		
Contract Labor	655		
Road & Bridge	28,610	20,000	31,166
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**29,525**	**20,000**	**31,166**
Unencumbered Cash Balance Dec 31	37,886	24,776	0
2024/2025/2026 Budget Authority Amount:	0	0	31,166
	See Tab A	**See Tab C**	

CPA Summary

City of Damar

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,490	9,681	9,681
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	10,490	9,681	9,681
Expenditures:			
Supplies/Repairs	144		
Capital Outlay	665		9,681
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	809	0	9,681
Unencumbered Cash Balance Dec 31	9,681	9,681	0
2024/2025/2026 Budget Authority Amount:	0	0	9,681

See Tab A

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Damar
will meet on September 15, 2025 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	73,827	45.397	52,775	45.874	54,540	32,387	44.542
Debt Service							
Library							
Special Highway	2,989		3,390		3,390		
Utility W&S	99,723		93,568		142,659		
Special Improvement Fund	8,733		10,000		113,970		
Street Maintenance Fund	29,525		20,000		31,166		
Fire Fund	809				9,681		
Totals	215,606	45.397	179,733	45.874	355,406	32,387	44.542
						*Revenue Neutral Rate***	*44.541*
Less: Transfers	29,011		7,000		7,990		
Net Expenditure	186,595		172,733		347,416		
Total Tax Levied	32,533		32,386		xxxxxxxxxxxxxxxxx		
Assessed Valuation	716,627		705,981		727,118		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	283,487	282,965	276,125
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	283,487	282,965	276,125

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Rhonda Newell
City Official Title: City Treasurer

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
City of Damar
will meet on August 26, 2024 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	65,239	53.900	60,390	45.397	61,550	32,386	45.756
Debt Service							
Library							
Special Highway							
Utility W&S							
Totals	65,239	53.900	60,390	45.397	61,550	32,386	45.756
						Revenue Neutral Rate**	45.965
Less: Transfers	21,000		18,000		18,000		
Net Expenditure	44,239		42,390		43,550		
Total Tax Levied	32,533		32,533		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	616,112		716,627		797,793		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	290,035	283,487	282,965
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	290,035	283,487	282,965

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

City of Damar
City Official Title: City Treasurer

(First published in the Stockton Sentinel August 15, 2024—1t)

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, ROOKS COUNTY: ss:

ROBERT L. HAMILTON, being first duly sworn, deposes and says: That he is the publisher of the STOCKTON SENTINEL, 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 weekly 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 15th day of August, 2024, with subsequent publication being made on the following dates:

_____, 20____ _____ 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Robert L Hamilton

Subscribed and sworn to before me this 15th day of August, 2024

Bart A Hamilton
Clerk of the District Court/Notary Public

My Commission Expires: 01-30-2028

Printer's Fees: $90.00

Additional Copies: $2.50

BART A. HAMILTON
Notary Public - State of Kansas
My Appt. Expires 01-30-2028

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while painting some trim and fell out of the window. Walter Low got a big rattlesnake last week, which measured four and a half feet in length.

The relatives and friends of Grace Turnbull were

young.

The Nova Theatre was showing "Cowboys & Aliens" starring Daniel Craig and Harrison Ford.

Michael and Jordan Carpenter welcomed a son, Bentley Keith Carpenter, who arrived on July 29th.



KNOWLEDGE FOR LIFE

By Rachael Brooke

Rooks County's Agriculture & Natural Resources Agent

Body Condition Scoring – A Herd Management Tool

Body condition scoring (BCS) is a method for determining the relative fatness of beef cattle. The system used by beef producers in the United States rates body condition on a scale from 1 to 9, with one being severely emaciated and nine extremely obese. Animals are judged by fat thickness in areas such as the spine (vertebrae), ribs, hooks and pins, tailhead,

is a free tool to help you evaluate nutritional status and sort cattle according to dietary needs. Changes in body condition scores reflect how well the provided nutrients match the needs. Because body condition is linked to reproductive performance, you can improve success and profitability with this simple practice.

You can evaluate body condition anytime you are around your cattle, but it is recommended 60 to 90 days before calving, at calving, and at weaning. An easy way to determine your herd's average body condition is to tally the number of cows that fall into each BCS category while riding, walking, or driving through the cattle or processing. This infor-

between BCS and reproduction have been investigated for many years.

See BROOKE, 13A

PUBLIC NOTICE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Damar
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BUDGET SUMMARY

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	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget 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	73,827	45.397	52,775	45.874	54,540	32,387	44.542
Debt Service							
Library							
Special Highway	2,989		3,390		3,390		
Utility W&S	99,723		93,568		142,659		
Special Improvement Fund	8,733		10,000		113,970		
Street Maintenance Fund	29,525		20,000		31,166		
Fire Fund	809				9,681		
Totals	215,606	45.397	179,733	45.874	355,406	32,387	44.542
						Revenue Neutral Rate**	44.541
Less: Transfers	29,011		7,000		7,990		
Net Expenditure	186,595		172,733		347,416		
Total Tax Levied	32,533		32,386		xxxxxxxxxxxxxxxxx		
Assessed Valuation	716,627		705,981		727,118		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	283,487	282,965	276,125
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	283,487	282,965	276,125

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Rhonda Newell
City Official Title: City Treasurer

(First published in the Stockton Sentinel August 28, 2025—1t)

PUBLIC NOTICE

IN THE DISTRICT COURT OF ROOKS COUNTY, KANSAS

IN THE MATTER OF THE ESTATE OF BRENDA SUE MILLER a/k/a BRENDA S. MILLER, DECEASED

NO. RO-2025-PR-000024

NOTICE OF HEARING

THE STATE OF KANSAS TO ALL PERSONS CONCERNED:

You are hereby notified that a Petition has been filed in this Court by Harley C. Miller, an heir-at-law of Brenda Sue Miller a/k/a Brenda S. Miller, deceased, praying for the Determination of the Descent of all real estate located in **Rooks** and **Ellis** County, **Kansas**, and all personal property and other Kansas real estate owned by Decedent at the time of death; and that such property and all personal property and other Kansas real estate owned by Decedent at the time of death be assigned pursuant to the laws of intestate succession.

You are required to file your written defenses thereto on or before the 8th day of September 2025 at the hour of 10:00 o'clock A.M. of said day, in the District Court of **Rooks** County, **Kansas**, at which time and place the cause will be heard. Should you fail therein, Judgment and Decree will be entered in due course upon the Petition.

HARLEY C. MILLER,
PETITIONER

DRISCOLL LAW OFFICE
JERRY E. DRISCOLL, #09530
Driscoll Building
726 Main, P.O. Box 226
Russell, KS 67665
jedriscol@ruraltel.net
Phone: (785) 483-5325
Attorney for Petitioner

(First Published in the Stockton Sentinel August 14, 2025, August 21, 2025 and August 28, 2025—3tc)