State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Rooks County, State of Kansas
We, the undersigned, officers of
Cemetery #15

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 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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	1,335	1,326	
Debt Service	10-113				
Totals		xxxxxxxxxx	1,335	1,326	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.384
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Ronald D. Michael

Attest: June 30, 2025

Laura Montgomery
County Clerk

Governing Body

CPA Summary

Cemetery #15
Rooks County

2026

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	1,017	6	0	0	0	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,017	6	0	0	0	2

County Treas Motor Vehicle Estimate 6

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.00590

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00197

2026

Cemetery #15
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.

Cemetery #15
Rooks County

2026

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**	**0**

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

Cemetery #15
Rooks County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,383	1,619	1
Receipts:			
Ad Valorem Tax	1,000	1,017	xxxxxxxxxxxxxxxxx
Delinquent Tax	14		
Motor Vehicle Tax	7	7	6
Recreational Vehicle Tax	1	0	0
16/20M Vehicle Tax	1	2	0
Commercial Vehicle Tax	0	1	0
Watercraft Tax		0	2
In Lieu of Taxes			
Sale of Lots	100		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,123**	**1,027**	**8**
Resources Available:	**2,506**	**2,646**	**9**
Expenditures:			
Mowing	625	1,000	955
Bank Fees	216	200	220
Maintenance	46	1,360	60
Operations		85	100
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**887**	**2,645**	**1,335**
Unencumbered Cash Balance Dec 31	1,619	1	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,527	4,881	1,335
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,335
		Tax Required	1,326
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,326

CPA Summary

State of Kansas
2025 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cemetery #15

Rooks County

will meet on August 26, 2022 at 10:00 am at 115 N Walnut, Commissioners' Room 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 Ronald Nichols's Residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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	887	0.371	2,645	0.360	1,335	1,326	0.501
Debt Service							
Totals	887	0.371	2,645	0.360	1,335	1,326	0.501
						*Revenue Neutral Rate***	*0.384*
Less: Transfers	0		0		0		
Net Expenditures	887		2,645		1,335		
Total Tax Levied	3,518		1,017		xxxxxxxxxxxxxxx		
Assessed Valuation	2,744,140		2,823,178		2,647,477		

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*

Ronald D Nichols

Roll Call Vote

A Roll Call Vote of the Cemetery #15 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on Aug. 26, 2025
Resolution No. 2025-C1

Governing Body Member	Yes	No	No Vote
Ron Nichol	✓		
TOTAL			

Certified:
Laura Montgomery



Resolution No. 2025-C1

A RESOLUTION OF THE Cemetery 15, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery 15 was calculated as .384 mils by the Rooks County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery 15 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8/25/25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery 19, 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 19:

The Cemetery ~~19~~ 15 shall levy a property tax rate exceeding the Revenue Neutral Rate of .501 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 26 day of Aug. 25 (month and year) and **SIGNED** by the Governing Body.

Ron Michael

_____

_____

Master Certified County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARINGS

The governing body of

Rooks County - Other District Funds

Will meet on August 25, 2025 at 10:00 am at the County Commissioners' Room at the County Courthouse 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.

REVENUE NEUTRAL RATE HEARING WILL BE HELD AT 10:00 AM PRIOR TO THE BUDGET HEARING

Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amounts of 2025 Ad Valorem Tax established the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Acutal for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
Other District Funds**	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
Cemetery #1	44,055	1.237	43,000	1.473	85,300	31,818	1.467	1.467
Cemetery #2	12,272	0.551	20,090	0.547	152,450	4,683	0.605	0.609
Cemetery #3	850	0.414	2,585	0.546	4,176	1191	0.601	0.601
Cemetery #4	0	0.000	0	0.000	0	0	0.000	0.000
Cemetery #5	798	2.863	8,400	5.935	13,764	7,905	5.119	5.119
Cemetery #6	4,501	1.871	13,100	3.221	20,312	4,456	3.642	3.642
Cemetery #7	900	1.957	4,933	2.242	10,388	1,516	2.469	2.470
Cemetery #8	4,880	0.986	14,869	1.037	21,950	3,349	1.254	1.254
Cemetery #10	3,061	0.987	16,000	0.945	13,010	5,134	0.939	0.990
Cemetery #11	2,019	0.681	6,385	0.637	13,892	1,010	0.683	0.683
Cemetery #12*	1,050	0.934	7,965	1.079	1,703	1,173	1.186	1.187
Cemetery #13	550	0.344	1,823	0.484	1,500	745	0.865	0.429
Cemetery #14	2,025	0.777	3,075	0.817	9,935	2,021	0.896	0.897
Cemetery #15	887	0.371	2,645	0.360	1,335	1,326	0.501	0.384
Cemetery #16	1,825	0.424	7,110	0.265	7,043	1,093	0.296	0.296
Cemetery #17	3,749	0.966	17,550	1.113	13,960	4,277	1.257	1.258
Cemetery #18	1,350	0.227	9,550	0.227	4,975	1,332	0.242	0.243
Cemetery #19	6,659	2.018	6,750	2.219	7,866	6,741	4.380	2.380

*Tax rates are expressed in mills

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

Laura Montgomery

Master Certified County Clerk

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