State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Highland Cemetery District

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-330	5	5,349	1,799	2.656
Debt Service	10-113				
Totals		xxxxxxxxx	5,349	1,799	2.656
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

677,481

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 2.656

Assisted by:
Morris County Clerk
Chelsey Schmidt
Address:
501 West Main Street
Council Grove, KS 66846
Email:
cschmidt@morriscountyks.org

Terry TenEyck
Cindy TenEyck
Greg Grieswein

Attest: October 23, 2025
Cindy Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Highland Cemetery District
Morris 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	1,800	139	6	73	60	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,800	139	6	73	60	0

County Treas Motor Vehicle Estimate 139

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 73

County Treas Commercial Vehicle Tax Estimate 60

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07722

RVT Factor 0.00333

16/20M Factor 0.04056

Comm Veh Facto 0.03333

Watercraft Facto 0.00000

2026

Highland Cemetery District
Morris 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
NONE					
	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.

Highland Cemetery District
Morris 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:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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
NONE							
			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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,345	3,320	3,272
Receipts:			
Ad Valorem Tax	1,654	1,800	xxxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	123	124	139
Recreational Vehicle Tax	5	6	6
16/20M Vehicle Tax	37	35	73
Commercial Vehicle Tax	60	47	60
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Plot Sales	25		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,935**	**2,012**	**278**
Resources Available:	**5,280**	**5,332**	**3,550**
Expenditures:			
Highland Cemetery			
Mowing/Maintenance	1,900	2,000	2,000
RNR & Budget Publications	60	60	70
Cash Forward (2026 column)			3,279
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,960**	**2,060**	**5,349**
Unencumbered Cash Balance Dec 31	3,320	3,272	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,580	5,343	5,349
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,349
		Tax Required	1,799
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,799

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Highland Cemetery District

Morris County

will meet on August 18th, 2025 at 10:00 a.m. at Morris County Courthouse, 501 West Main Street, Council Grove 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 Morris County Clerk's Office 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 202		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	1,960	2.578	2,060	2.678	5,349	1,799	2.655
Debt Service							
Totals	1,960	2.578	2,060	2.678	5,349	1,799	2.655
						*Revenue Neutral Rate***	*2.656*
Less: Transfers	0		0		0		
Net Expenditures	1,960		2,060		5,349		
Total Tax Levied	1,799		1,800		xxxxxxxxxxxxxxx		
Assessed Valuation	697,873		671,896		677,481		

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*

Greg Geiswein

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HIGHLAND CEMETERY DISTRICT, HEREBY NOTIFIES THE MORRIS 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 be held at _____ address in _____, Kansas.

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 7-20-, 2025

(Seal)

Cindy Schmidt

Clerk or Officer of Governing Body

NOTICE OF BUDGET HEARING

2026

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Highland Cemetery District
Morris County
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BUDGET SUMMARY

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	Prior Year Actual 2024		Current Year Estimate for 202		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*
neral	1,960	2.578	2,060	2.678	5,349	1,799	2.655
bt Service							
tals	1,960	2.578	2,060	2.678	5,349	1,799	2.655
						*Revenue Neutral Rate***	2.656
ss: Transfers	0		0		0		
t Expenditures	1,960		2,060		5,349		
tal Tax Levied	1,799		1,800		xxxxxxxxxxxxxxx		
sessed Valuation	697,873		671,896		677,481		

tstanding Indebtedness, an 1,	2023	2024	2025
O. Bonds	0	0	0
venue Bonds	0	0	0
her	0	0	0
ase Pur. Princ.	0	0	0
Total	0	0	0

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

Greg Geiswein

AFFIDAVIT OF

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, of the Council Grove Republican, a dail and published in and of general circulati paid circulation on a daily basis in Mor is not a trade, religious or fraternal pub

Said newspaper is a daily published at published continuously and uninterrupt more than five years prior to the first pu ted at the post office of Council Grove That the attached notice is a true copy t entire issue of said newspaper for one aforesaid on the 28th day of July, 2025.

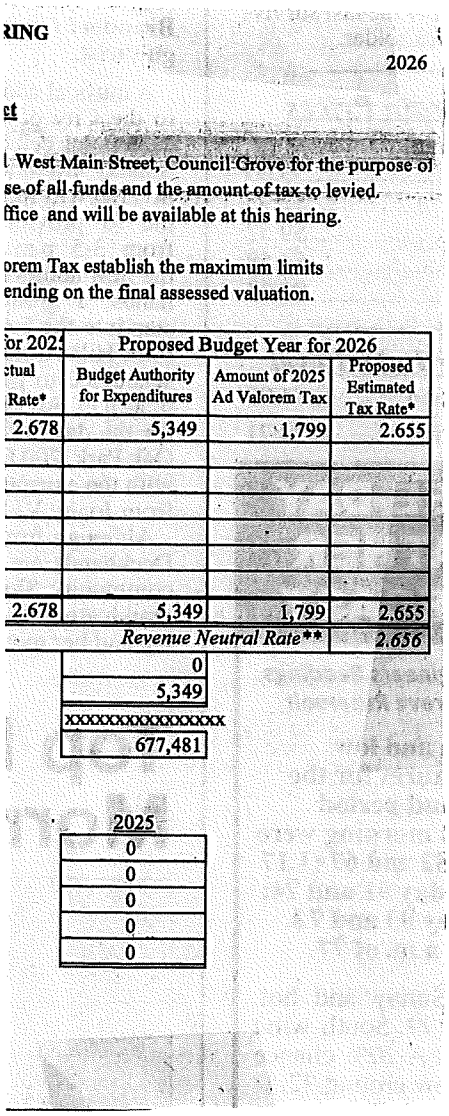
Subscribed and sworn to before me this

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

FILED

JUL 3 1 2025

Morris County Clerk
Council Grove, KS 66846



RING

2026

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l West Main Street, Council Grove for the purpose of
se of all funds and the amount of tax to levied.
ffice and will be available at this hearing.

orem Tax establish the maximum limits
ending on the final assessed valuation.

or 202	Proposed Budget Year for 2026		
ctual Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
2.678	5,349	1,799	2.655
2.678	5,349	1,799	2.655
		*Revenue Neutral Rate***	2.656

0
5,349
xxxxxxxxxxxxxxx
677,481

2025
0
0
0
0
0

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove 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 for one time, the publication thereof being made as aforesaid on the 28th day of July, 2025.

Jan Sciacca

Subscribed and sworn to before me this 30th day of July, 2025

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25