State of Kansas
Special District

# CERTIFICATE

2026

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
**Parker-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 | 13,065 | 4,605 | 2.088 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 13,065 | 4,605 | 2.088 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

2,206,463

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 1.859

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

Bill Hirt
Leland Parker
Grayson Smith
Bill Colvin

Attest: October 23, 2025
Audrey Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

**CPA Summary**

Parker-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 | 4,102 | 268 | 4 | 62 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,102 | 268 | 4 | 62 | 0 | 0 |

County Treas Motor Vehicle Estimate 268

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 62

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06533

RVT Factor 0.00098

16/20M Factor 0.01511

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

Parker-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 | | | | | |
| | | | | | |
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| | | | | | |
| | **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.

Parker-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 | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | **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 | 7,055 | 7,864 | 8,126 |
| Receipts: | | | |
| Ad Valorem Tax | 4,107 | 4,102 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 60 | | |
| Motor Vehicle Tax | 271 | 313 | 268 |
| Recreational Vehicle Tax | 4 | 4 | 4 |
| 16/20M Vehicle Tax | 39 | 43 | 62 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Sale of Lots | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **4,481** | **4,462** | **334** |
| **Resources Available:** | **11,536** | **12,326** | **8,460** |
| Expenditures: | | | |
| PARKERVILLE CEMETERY | | | |
| RAMSEY CEMETERY | | | |
| BURTON CEMETERY | | | |
| Mowing | 3,600 | 4,100 | 4,400 |
| RNR & Budget Publications | 72 | 100 | 100 |
| Operations & Maintenance | | | 2,460 |
| Cash Forward (2026 column) | | | 6,105 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **3,672** | **4,200** | **13,065** |
| Unencumbered Cash Balance Dec 31 | 7,864 | 8,126 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 10,790 | 11,101 | 13,065 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 13,065 |
| | | Tax Required | 4,605 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 4,605 |

**CPA Summary**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

State of Kansas
2026 Special District

The governing body of

**Parker-Highland Cemetery District**

Morris County

will meet on September 10th, 2025 at 7:00 p.m. at Parkerville Park, Parkerville, Kansas 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 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 | 3,672 | 1.724 | 4,200 | 1.814 | 13,065 | 4,605 | 2.087 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 3,672 | 1.724 | 4,200 | 1.814 | 13,065 | 4,605 | 2.087 |
| | | | | | | *Revenue Neutral Rate*** | *1.859* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 3,672 | | 4,200 | | 13,065 | | |
| Total Tax Levied | 4,103 | | 4,102 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,377,311 | | 2,260,422 | | 2,206,063 | | |

| 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*

Bill Hirt

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF PARKER-HIGHLAND CEMETERY, HEREBY NOTIFIES THE MORRIS 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 2.087. The date of our hearing is September 10th, 2025 at 7:00 PM and will be held at the Parkerville Park, in Parkerville, Kansas.

_____ 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)

Clerk or Officer of Governing Body

## Roll Call Vote

A Roll Call Vote of the Parker-Highland Cemetery Board To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10, 2025
Resolution No. 2025-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Bill Colvin | ✓ | | |
| Grayson Smith | ✓ | | |
| Leland Parker | ✓ | | |
| Bill Hirt | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | 4 | — | — |

Certified:
Lindsay Schmidt

Resolution No. 2025-01

**A RESOLUTION OF THE PARKER-HIGHLAND CEMETERY DISTRICT BOARD, IN MORRIS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Parker-Highland Cemetery District was calculated as 1.859 mills by the Morris County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of Parker-Highland Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Parker-Highland Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE PARKER-HIGHLAND CEMETERY DISTRICT:**

The Parker-Highland Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.859 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 10th day of September 2025 (month and year) and SIGNED by the Governing Body.

Billy Parker

Tyler Parker

Grayson Jay

Barb Cook

Attested:

Kelly Schmidt

THE Prairie Post

**Bluestem Publishing Company**
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ppost@tctelco.net

Joann Kahnt
Publisher/Editor

Gloria Smith
Assistant Editor/
Advertising Mgr.

State of Kansas:

County of Morris:

July 28, 2025

**Affidavit of Publication**

Joann M. Kahnt, of lawful age, being first duly sworn, deposes and says that she is the publisher of The Prairie Post, which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Morris County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter: Parker-Highland Cemetery Notice of Budget Hearing: published on July 17, 2025.

Joann M. Kahnt
Publisher

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

Notary Public Brooke Hirt

My commission expires: 12/19/27

Brooke Hirt
Notary Public-State of Kansas
My Appt. Exp. 12/19/27

# Alta Vista City Council News

**May 19, 2025**
**City Council Meeting**

Present were as follows: Mayor Armbrust, Council members Travis Richardson, Charles Walker, Josh Kaster, Dale Peterson and City Clerk Pamela McDiffett.

The regular City Council meeting was called to order at 7:00pm by Mayor Armbrust.

There were no public comments.

Approval of the Minutes:

Council member Peterson made a motion to approve the minutes of the April 21, 2025 council meeting minutes. Council member Walker seconded. The motion carried 4-0.

Financial Report:

The April financials were reviewed.

Approval and Payment of the Bills

Council member Walker made a motion that the bills be paid by Ordinance B-5-2025. Council member Peterson seconded. The motion carried 4-0.

Fire Chief Report:

Fire Chief Clay Glessner was absent.

Superintendent Report:

Superintendent Jeff Ginnett was absent but sent a written report that included the following...

• Received prices on new & used meters from Morris RWD #1. The council would like to know the actual number of meters needed and what they have available. Tabled to the next meeting.

• Estimate from Franks Plumbing to move a water meter out of a customer's basement on Cable City so the meter can be read correctly was reviewed. Council member Walker made a motion to approve the estimate for $1600 from Franks Plumbing. Council member Richardson seconded. The motion carried 4-0.

• Jeff also reported that he has replaced some boards on picnic tables at the city park along with the normal mowing, weed eating and cutting trees at the lagoons.

Clerk's Report:

Past due list was reviewed.

Old Business:

Selling a lot at the north end of the park was discussed. A bid for the property has been received. Council member Peterson made a motion to publish public notice regarding this offer and further discuss at the next meeting. Council member Walker seconded. Motion carried 3-0. Council members Peterson, Walker, & Kaster voting Yes. Council member Richardson abstained from voting.

Selling the old park equipment was discussed. The council would like the equipment to be sold in an entire lot and picked up in 30 days. Council member Richardson made a motion to advertise the old park equipment by sealed bids to be received by Monday June 16, 2025 at 4pm. Council member Peterson seconded. The motion carried 4-0.

New Business:

Ordinance 1089 – An Ordinance Fixing Utility Rates And Users Fees was reviewed. Council member Walker made a motion to approve and have the mayor sign Ordinance 1089. Council member Kaster seconded. The motion carried 4-0.

Council Member and Mayor Comments:

Mayor Armbrust commented that May 16th was the first steering committee meeting for the AV Area Wide Plan and looks to have a positive outcome for the community.

Council member Richardson commented that he will assist with setting up the water station for the Unbound Gravel Race on May 31st

.Council member Walker had no comments.

Council member Kaster commented on doing more with vacant houses in town. Mayor Armbrust commented that it's a very costly process to the city.

Council member Weaver was absent.

Council member Peterson commented that the property being used by Perfection II Masonry has really been cleaned up.

Council member Walker made a motion to adjourn the meeting and was seconded by Council member Kaster. The motion carried 4-0. Meeting adjourned

The next regular City Council meeting will be held on June 16, 2025 at 7pm.

**Pamela McDiffett**
**City Clerk**

# White City City Council News

The White City city council met July 9 with four council members (Ronnie Ryker was absent), mayor, clerk, maintenance, three visitors and one reporter present.

The council accepted the Schwab-Eaton RFQ and Engineering contract for the upcoming lift station project.

The council discussed the recent Independence Day celebration. They reported good response from volunteers with the various activities. Trash issues was discussed as was charging vendors fees. They tabled ideas concerning the rides for 2026. Overall, the council agreed it was a very successful celebration.

Sam Baseley reported on fixing pot holes, trimming trees and the usual mowing during his maintenance report.

Larry Barger, owner of a condemned house on North Elm street visited with the council about their plans to demolish the home. The council had received two bids for demolition of the property. They suggested Mr. Barger again visit with the school district about selling the property to them. He said he would call the superintendent.

Several other properties that are in dire condition were also discussed.

A building permit for a porch at 122 South 3rd Street was approved.

Joann Kahnt complimented everyone who helped in any way with the Independence Day celebration and Jeremy Hopper Memorial Softball Tournament that brought many people to White City. The fireworks show was a great ending to a very successful event for the White City community and those who traveled near and far to enjoy it.

Council member Therese Hoff was also very complimentary of the Independence Day celebration. She did discuss the need for better control of trash.

Council member Nick Morgan echoed the great weekend of activities.

Meeting adjourned at 6:52 pm.

Next meeting will be August 13 at 6 pm at the White City Community Building.

# USD #481 Board of Education Meeting

The USD #481 Board of Education July meeting was held Monday evening in White City with six members (Chris Barnes was absent), Superintendent Darlene Griffiths, BOE Clerk Trish Rhodes, two patrons and a reporter present.

First order of business was to elect president and vice president but due to a 3-3 tie on three motions, the issue was tabled until January.

The board approved the appointments of Trish Rhodes as board clerk and Ilona Rice as board treasurer.

Dillon Cook volunteered to serve as the board governmental representative and Jaren Nittler volunteered to be the Smokey Hill alternate. The board left the mileage reimbursement rate at 67¢.

During open forum, Mindy Stilwell, White City High School Alumni president, addressed the board about what would be placed on the finished gym floors. She encouraged the board to approve keeping each school with their own identity. She said the alumni board emphasized since each school continues to maintain their own buildings and school, it is important that they each continue to be White City Schools and Hope Schools. Even though they combine for a majority of their sports, they should continue to be the White City Huskies and Hope Lions and maintain that history and identity. She thanked the board for listening and encouraged them to honor each school.

Joann Kahnt visited with the board about her 30 years of owning the Prairie Post and what being able to cover the outstanding students and athletes of the school has meant to her. "My refrigerator journalism gives me joy!", she said. She encouraged the board to do everything possible to continue to have White City and Hope Schools in their respective

See **BOE**, pg. 7

**Published in the July 17, 2025 issue of *The Prairie Post***

**NOTICE OF BUDGET HEARING**

2026

The governing body of
**Clarks Creek Cemetery District**
Morris County

will meet on August 4th, 2025 at 6:00 p.m. at White City Community Building, White City 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 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 | 1,772 | 0.744 | 2,575 | 0.742 | 25,945 | 1,605 | 0.713 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 1,772 | 0.744 | 2,575 | 0.742 | 25,945 | 1,605 | 0.713 |
| | | | | | | *Revenue Neutral Rate*** | *0.713* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 1,772 | | 2,575 | | 25,945 | | |
| Total Tax Levied | 1,603 | | 1,603 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,154,286 | | 2,161,292 | | 2,251,609 | | |

| 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*

George Herpich

**Published in the July 17, 2025 issue of *The Prairie Post***

**NOTICE OF BUDGET HEARING**

2026

The governing body of
**White City Cemetery District**
Morris County

will meet on August 4th, 2025 at 5:00 p.m. at White City Senior Center, White City 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 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 | 12,897 | 1.153 | 13,600 | 1.140 | 66,221 | 9,515 | 1.080 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 12,897 | 1.153 | 13,600 | 1.140 | 66,221 | 9,515 | 1.080 |
| | | | | | | *Revenue Neutral Rate*** | *1.080* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 12,897 | | 13,600 | | 66,221 | | |
| Total Tax Levied | 9,500 | | 9,502 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 8,241,153 | | 8,340,896 | | 8,809,424 | | |

| 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*

Carolyn Holm

**Published in the July 17, 2025 issue of *The Prairie Post***

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2026

The governing body of
**Parker-Highland Cemetery District**
Morris County

will meet on September 10th, 2025 at 7:00 p.m. at Parkerville Park, Parkerville, Kansas 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 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 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 | 3,672 | 1.724 | 4,200 | 1.814 | 13,065 | 4,605 | 2.087 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 3,672 | 1.724 | 4,200 | 1.814 | 13,065 | 4,605 | 2.087 |
| | | | | | | *Revenue Neutral Rate*** | *1.859* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 3,672 | | 4,200 | | 13,065 | | |
| Total Tax Levied | 4,103 | | 4,102 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,377,311 | | 2,260,422 | | 2,206,063 | | |

| 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*

Bill Hirt