State of Kansas
Township

CERTIFICATE 2026

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Highpoint Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	18,372	3,079	.392
Totals		xxxxxxx	18,372	3,079	.392
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only
7,853,425
Nov 1, 2025 Total Assessed

Revenue Neutral Rate	0.392
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway St * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: Sept. 23, 2025

County Clerk

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

COUNTY CLERK OF NESS COUNTY, KANSAS SEAL

Highpoint Township

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,079	36	1	18	0	1
0	0	0	0	0	0	0
0	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,079	36	1	18	0	1

County Treas Motor Vehicle Estimate 36

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 18

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1

MVT Factor 0.01169

RVT Factor 0.00032

16/20M Factor 0.00585

Comm Veh Factor 0.00000

Watercraft Factor 0.00032

2026

Highpoint Township

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					
	Total	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

Highpoint Township
Ness 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
G.O. Bonds										
None										
Total G.O. Bonds				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

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

Highpoint Township 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 January 1	12,237	13,179	13,719
Receipts:			
Ad Valorem Tax	2,840	3,079	xxxxxxxxxxxxxxxxxx
Delinquent Tax	22	0	0
Motor Vehicle Tax	27	32	36
Recreational Vehicle Tax	1	0	1
16/20 M Vehicle Tax	22	17	18
Commercial Vehicle Tax	0	1	0
Watercraft Tax	0	0	1
Gross Earnings (Intangibles) Tax	354	911	1,518
Interest on Idle Funds	194	0	0
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**3,460**	**4,040**	**1,574**
Resources Available:	**15,697**	**17,219**	**15,293**
Expenditures:			
Personal Services	462	750	1,000
Operating Expenses	1,661	2,250	16,372
Professional Fees	395	500	1,000
Cash Reserve (2026 column)	0	0	0
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	0	0	0
Transfer can not exceed 25% Resources Availabl			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**2,518**	**3,500**	**18,372**
Unencumbered Cash Balance Dec 31	13,179	13,719	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	9,740	12,616	18,372
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,372
		Tax Required	3,079
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,079

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Township

2026

NOTICE OF BUDGET HEARING

The governing body of
Highpoint Township
Ness County
will meet on August 25, 2025 at 7:30 pm at 8870 DD RD Bazine, KS 67516 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 8870 DD RD Bazine, KS 67516 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 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	2,518	0.330	3,500	0.373	18,372	3,079	0.392
Totals	2,518	0.330	3,500	0.373	18,372	3,079	0.392
*Revenue Neutral Rate***							*0.392*
Less: Transfers	0		0		0		
Net Expenditure	2,518		3,500		18,372		
Total Tax Levied	3,103		3,079		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,413,656		8,235,750		7,855,303		
Outstanding Indebtedness,							
Jan 1	2023		2024		2025		
G.O. 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 2021 Kansas Senate Bill 13*

Brad Schaben
Township Officer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HIGHPOINT TOWNSHIP, HEREBY NOTIFIES THE NESS 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.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

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 July 18, 2025.

(Seal)

Clerk or Officer of Governing Body

2026

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Other	0	0	0
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Total	0	0	0

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Brad Schaben
Township Officer

prior testing ... Bridge/Culvert Inspection ... Layne Wasinger met with

First published in the Ness County News, Thursday, July 24, 2025. -1t

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Brad Schaben
Township Officer