

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of  
**Highland Cemetery**

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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

|  |               | 2024 Adopted Budget |                                   |                               |  |
|--|---------------|---------------------|-----------------------------------|-------------------------------|--|
| Table of Contents:                     |               | Page No.            | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | 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                   |                                   |                               |  |
| <b>Fund</b>                            | <b>K.S.A.</b> |                     |                                   |                               |  |
| General                                | 79-1946       | 5                   | 87,625                            | 9,016                         | 1.435                                    |
| Debt Service                           | 10-113        |                     |                                   |                               |  |
|  |               |                     |                                   |                               |  |
|  |               |                     |                                   |                               |  |
|  |               |                     |                                   |                               |  |
|  |               |                     |                                   |                               |  |
| <b>Totals</b>                          |               | XXXXXXXX            | 87,625                            | 9,016                         | 1.435                                    |
| Budget Hearing Notice                  |               | 6                   |                                   |                               | County Clerk's Use Only                  |
| Combined Rate - Budget Hearing Notice  |               |                     |                                   |                               | 6,309,702                                |
| RNR Hearing Notice                     |               |                     |                                   |                               |  |
| Neighborhood Revitalization Rebate     |               |                     |                                   |                               |  |
|  |               |                     |                                   |                               | Nov. 1, 2023 Total Assessed Valuation    |

Revenue Neutral Rate 1.438

Assisted by:  
Cindy Jensen, CPA  
\_\_\_\_\_  
Address:  
218 W Main  
Council Grove, KS 66846  
Email:  
\_\_\_\_\_  
\_\_\_\_\_

Janice H. Koehler Treasurer  
\_\_\_\_\_  
\_\_\_\_\_

Attest: 10-25, 2023  
Michelle Morris  
County Clerk

Governing Body  
\_\_\_\_\_  
\_\_\_\_\_

No assurance provided.  
\_\_\_\_\_  
\_\_\_\_\_

Highland Cemetery  
Osage County

2024

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

| 2023<br>Budgeted Funds | Tax Levy Amount in<br>2023 Budget | Allocation for Year 2024 |     |            |          |            |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
|                        |                                   | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General                | 9,016                             | 793                      | 33  | 33         | 0        | 11         |
| Debt Service           | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Total                  | 9,016                             | 793                      | 33  | 33         | 0        | 11         |

County Treas Motor Vehicle Estimate 793

County Treas Recreational Vehicle Estimate 33

County Treas 16/20M Vehicle Estimate 33

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 11

MVT Factor 0.08795

RVT Factor 0.00366

16/20M Factor 0.00366

Comm Veh Factor 0.00000

Watercraft Factor 0.00122

2024

Highland Cemetery  
Osage County

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2022 | Current<br>Amount for<br>2023 | Proposed<br>Amount for<br>2024 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| None                                     |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  | <b>Totals</b>                      | 0                            | 0                             | 0                              |                                       |
|  | <b>Adjustments*</b>                |                              |                               |                                |                                       |
|  | <b>Adjusted Totals</b>             | 0                            | 0                             | 0                              |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.





**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District

The governing body of  
**Highland Cemetery**  
Osage County

will meet on September 6, 2023 at 12:00 PM at 1524 E 181st, Scranton, KS 66537 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 1524 E 181st, Scranton, KS 66537 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2022 |                  | Current Year Estimate for 2023 |                  | Proposed Budget Year for 2024     |                               |                              |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|------------------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General            | 4,351                  | 1.502            | 5,450                          | 1.501            | 87,625                            | 9,016                         | 1.438                        |
| Debt Service       |                        |                  |                                |                  |                                   |                               |                              |
|                    |                        |                  |                                |                  |                                   |                               |                              |
|                    |                        |                  |                                |                  |                                   |                               |                              |
|                    |                        |                  |                                |                  |                                   |                               |                              |
| <b>Totals</b>      | <b>4,351</b>           | <b>1.502</b>     | <b>5,450</b>                   | <b>1.501</b>     | <b>87,625</b>                     | <b>9,016</b>                  | <b>1.438</b>                 |
|                    |                        |                  |                                |                  | <i>Revenue Neutral Rate**</i>     |                               | <i>1.438</i>                 |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                              |
| Net Expenditures   | 4,351                  |                  | 5,450                          |                  | 87,625                            |                               |                              |
| Total Tax Levied   | 8,098                  |                  | 9,016                          |                  | XXXXXXXXXXXXXXXXXX                |                               |                              |
| Assessed Valuation | 5,389,890              |                  | 6,003,720                      |                  | 6,268,055                         |                               |                              |

Outstanding Indebtedness,

| Jan 1,            | 2021 | 2022 | 2023 |
|-------------------|------|------|------|
| 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

Jan Koehler

Treasurer

No assurance provided.

Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF HIGHLAND CEMETERY, OSAGE COUNTY, KANSAS,  
HEREBY NOTIFIES THE OSAGE 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 August 25, 2023.

WITNESS my hand and official seal on 7-20, 2023

*Jenic H. Koelle Treasurer*

\_\_\_\_\_  
Clerk or Officer of Governing Body

(Seal)

**RECEIVED**  
BY mm DATE 7-20-23

**NOTICE OF BUDGET HEARING**

State of Kansas  
2024 Special District

The governing body of  
**Highland Cemetery-DRAFT ONLY**  
Osage County

will meet on at 1524 E 181st, Scranton, KS 66537 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 1524 E 181st, Scranton, KS 66537 and will be available at this hearing.

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| Debt Service       |                        |                  |                                |                  |                                   |                               |                              |
|                    |                        |                  |                                |                  |                                   |                               |                              |
|                    |                        |                  |                                |                  |                                   |                               |                              |
|                    |                        |                  |                                |                  |                                   |                               |                              |
|                    |                        |                  |                                |                  |                                   |                               |                              |
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|                    |                        |                  |                                |                  | <i>Revenue Neutral Rate**</i>     |                               | <i>1.438</i>                 |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                              |
| Net Expenditures   | 4,351                  |                  | 5,450                          |                  | 87,625                            |                               |                              |
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Outstanding Indebtedness,

|                   | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|-------------------|-------------|-------------|-------------|
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\_\_\_\_\_  
Jan Koehler

**RECEIVED**  
BY: mm DATE: 7-20-23



**AFFIDAVIT OF PUBLICATION**  
 The Osage County Herald-Chronicle  
 Osage City, Kansas  
 STATE OF KANSAS  
 OSAGE COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, depose and says that she is the publisher of THE OSAGE COUNTY HERALD-CHRONICLE a biweekly newspaper printed in the State of Kansas, published in the city of Osage City, County of Osage, State of Kansas, and of general circulation in Osage County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Osage County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Osage County Herald-Chronicle

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

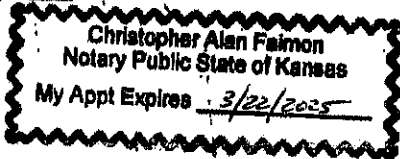
August 24, 2023  
 with subsequent publications made on the following dates:

\_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon  
 Catherine R. Faimon

Subscribed and sworn to before me this 24 day  
 of August, 2023.



Notary Seal

Sign Christopher Alan Faimon

Christopher Alan Faimon

Notary Public  
 My commission expires 03/22/2025

**AFFIDAVIT OF PUBLICATION -**  
 The Osage County Herald-Chronicle, Osage City, Kansas  
 Affidavit and proof of publication examined, approved  
 and filed this \_\_\_\_\_ of \_\_\_\_\_, 20\_\_\_\_.

Recorded in \_\_\_\_\_

\_\_\_\_\_  
 Judge-Clerk of District Court

(Published in The Osage County Herald-Chronicle Thursday, Aug. 24

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|               |                        |                  |                                |                  |               |
|               |                        |                  |                                |                  |               |
|               |                        |                  |                                |                  |               |
| <b>Totals</b> | <b>4,351</b>           | <b>1.502</b>     | <b>5,450</b>                   | <b>1.501</b>     |               |

|                           |                  |   |                  |       |
|---------------------------|------------------|---|------------------|-------|
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Jan Koehler  
 Treasurer

No assurance provided.