State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Ottawa County, State of Kansas
We, the undersigned, officers of
Highland Cemetary

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	0	5	149,693	86,938	3.107
Debt Service	10-113	6			
Totals		xxxxxxxxx	149,693	86,938	3.107
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

27,982,329

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.107
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Tammi Cox
Ottawa County Clerk
Address:
307 N Concord
Minneapolis, KS 67467
Email:
clerk@ottawacounty.org

Wood
Kennett G Wilcox
Dan L Bunn
Colette E. Henderson

Governing Body

Attest: Nov 19, 2025

Tammi Cox
County Clerk

SEAL OF THE COUNTY CLERK Ottawa County, Kansas

CPA Summary

Highland Cemetary
Ottawa 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	86,917	6,433	161	510	152	91
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	86,917	6,433	161	510	152	91

County Treas Motor Vehicle Estimate 6,433

County Treas Recreational Vehicle Estimate 161

County Treas 16/20M Vehicle Estimate 510

County Treas Commercial Vehicle Tax Estimate 152

County Treas Watercraft Tax Estimate 91

MVT Factor 0.07401

RVT Factor 0.00185

16/20M Factor 0.00587

Comm Veh Facto 0.00175

Watercraft Facto 0.00105

2026

Highland Cemetary
Ottawa 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 Cemetary
Ottawa 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:										
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
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	113,941	107,108	55,408
Receipts:			
Ad Valorem Tax	100,847	86,917	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7,227	6,433
Recreational Vehicle Tax		165	161
16/20M Vehicle Tax		0	510
Commercial Vehicle Tax		178	152
Watercraft Tax		87	91
In Lieu of Taxes			
Sales of Lots	7,110	3,000	
Openings and Closings	6,375	2,000	
Reimbursements	229		
Misc Income	20		
Interest on Idle Funds	42		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**114,623**	**99,574**	**7,347**
Resources Available:	**228,564**	**206,682**	**62,755**
Expenditures:			
Operations	18,028	31,674	25,000
Mowing	98,584	90,000	99,000
Stone Maintenance		1,000	500
Road Repairs	4,519	2,000	2,000
Tree Removal	300	5,000	3,000
Fence		500	500
Office/Building Utilities		5,000	5,000
Disinterment			
Equipment		6,000	5,110
Offfice Equipment		1,500	1,000
Insurance		7,500	7,500
Directories		1,000	1,000
Bank Charges	25	100	83
Budget and Publication			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**121,456**	**151,274**	**149,693**
Unencumbered Cash Balance Dec 31	107,108	55,408	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	157,100	151,274	149,693
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	149,693
		Tax Required	86,938
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	86,938

CPA Summary

Highland Cemetary 2026
Ottawa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Highland Cemetery #9						
Ottawa County						
FUND PAGE FOR FUNDS WITH A TAX LEVY						
Adopted Budget	Prior Year	Current Year	Proposed Budget			
General	Actual for 2024	Estimate for 2025	Year for 2026			
Unencumbered Cash Balance Jan 1	113,941.30	107,108.74	$ 51,039.98			
Receipts:						
Ad Valorem Tax	100,846.89	84,313.00	XXXXXXXXXXXXXXXXXXXX			
Delinquent Tax						
Motor Vehicle Tax			7,235.00	*		
Recreational Vehicle Tax			166.00	*		
16/20M Vehicle Tax			600.00	*		
Commercial Vehicle Tax			186.00			
Watercraft Tax			97.00			
LAVTR						
Excise Tax						
Sale of lots	7,080.00	5,900.00				
Openings & Closings	6,375.00	2,975.00				
Donations						
Reimbursements	229.27					
Transfer of Spaces	30.00					
Interest on Idle Funds	41.50	17.24				
Miscellaneous	20.00					
Does misc. exceed 10% of Total Receipts						
Total Receipts	114,622.66	93,205.24	8,284.00			
Resources Available:	228,563.96	200,313.98	59,323.98			
Expenditures:						
Operations	18,027.96	31,674.00	31,000.00			
Office Equipment		1,500.00	1,500.00			
Equipment		6,000.00	6,000.00			
Insurance & Taxes		7,500.00	7,500.00			
Tree Removal	300.00	3,000.00	3,000.00			
Fence		500.00	500.00			
Mowing	98,583.76	90,000.00	90,000.00			
Utilities & Taxes		5,000.00	5,000.00			
Stone Maintenance		1,000.00	1,000.00			
Road Repairs	4,518.50	2,000.00	2,000.00			
Bank Charges	25.00	100.00	100.00			
Disinturnment						
Directories		1,000.00	1,000.00			
Neighborhood Revitalization Rebate						
Miscellaneous						
Does misc. exceed 10% Total Expenditure						
Total Expenditures	121,455.22	149,274.00	148,600.00			
Unencumbered Cash Balance Dec 31		51,039.98	XXXXXXXXXXXXXXXXXXXX			
2025 Budget Authority Amount:		151,274.00	XXXXXXXXXXXXXXXXXXXX			
		Non-Appropriated Bal				
		Total Exp/Non-Appr Bal	$ 160,100.00			
		Tax Required	89,276.02		mill levy	3.232174
	Delinquent comp Rate:	0.00%				
		Amt of 2025 Ad Valorem Tax				
Assessed Valuation	$ 27,621,043.00					

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Highland Cemetary
Ottawa County
et on August 06, 2025 at 8:00 a.m. at Hgihland Cemetery Offfice; 1298 K-106 Hwy, Minneapolis, KS 67467 for the purpose of hear
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
tailed budget information is available at Henderson Address; 819 E 7th St, Minneapolis, KS 67467 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	121,456	3.316	151,274	3.057	149,693	86,938	3.107
Debt Service							
Totals	121,456	3.316	151,274	3.057	149,693	86,938	3.107
						*Revenue Neutral Rate***	*3.107*
Less: Transfers	0		0		0		
Net Expenditures	121,456		151,274		149,693		
Total Tax Levied	91,575		86,917		xxxxxxxxxxxxxxx		
Assessed Valuation	27,621,043		28,439,268		27,982,488		

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*

Colette Henderson

PROOF OF PUBLICATION

STATE OF KANSAS, OTTAWA COUNTY, ss:

CALEB VANDERHOFF, being first duly sworn, says he is Publisher of THE MINNEAPOLIS MESSENGER which is a weekly newspaper, printed and of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for 1 week(s), the first publication being on the 17 day of JUL 2025 and the last publication on the 17 day of JUL 2025, and that said newspaper has been continuously and uninterruptedly published in said County during the period of fifty-two consecutive weeks prior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said county.

Publisher

STACY KLEIN
Notary Public - State of Kansas
My Appt. Expires 7/16/28

Subscribed and sworn to before me this 1 day of AUG 2025

(First published in The Minneapolis Messenger on July 17, 2025)

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

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Highland Cemetary
Ottawa County

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	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	121,456	3.316	151,274	3.057	149,693	86,938	3.107
Totals	121,456	3.316	151,274	3.057	149,693	86,938	3.107
						*Revenue Neutral Rate***	3.107
Net Expenditures	121,456		151,274		149,693		
Total Tax Levied	91,575		86,917		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,621,043		28,439,268		27,982,488		

*Tax rates are expressed in mills.

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

Colette Henderson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HIGHLAND CEMETERY, HEREBY NOTIFIES THE OTTAWA 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).**

XXX 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, 20___.

WITNESS my hand and official seal on July 3, 2025.

(Seal)

Colette E. Henderson
Clerk or Officer of Governing Body