State of Kansas
Special District

CERTIFICATE

2025

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	5,343	1,800	2.678
Debt Service	10-113				
Totals		xxxxxxxxx	5,343	1,800	2.678
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

671,896

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 2.678

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

Kim Koegebehn Kim Koegebehn
Greg Gieswein Greg Gieswein

Attest: August 14th, 2024
Chelsey Schmidt
County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Highland Cemetery District
Morris County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,799	124	6	35	47	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,799	124	6	35	47	0

County Treas Motor Vehicle Estimate 124

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 35

County Treas Commercial Vehicle Tax Estimate 47

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06893

RVT Factor 0.00334

16/20M Factor 0.01946

Comm Veh Facto 0.02613

Watercraft Facto 0.00000

2025

Highland Cemetery District
Morris County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Highland Cemetery District
Morris County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,079	3,345	3,331
Receipts:			
Ad Valorem Tax	1,753	1,799	xxxxxxxxxxxxxxxx
Delinquent Tax	34		
Motor Vehicle Tax	128	100	124
Recreational Vehicle Tax	6	6	6
16/20M Vehicle Tax	39	38	35
Commercial Vehicle Tax	44	43	47
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,004**	**1,986**	**212**
Resources Available:	**5,083**	**5,331**	**3,543**
Expenditures:			
Highland Cemetery			
Mowing/Maintenance	1,668	1,900	2,000
RNR & Budget Publications	70	100	101
Cash Forward (2025 column)			3,242
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,738**	**2,000**	**5,343**
Unencumbered Cash Balance Dec 31	3,345	3,331	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,547	4,580	5,343
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,343
		Tax Required	1,800
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,800

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of

Highland Cemetery District

Morris County

will meet on August 14th, 2024 at 11:00 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,738	2.539	2,000	2.578	5,343	1,800	2.678
Debt Service							
Totals	1,738	2.539	2,000	2.578	5,343	1,800	2.678
						*Revenue Neutral Rate***	*2.678*
Less: Transfers	0		0		0		
Net Expenditures	1,738		2,000		5,343		
Total Tax Levied	1,800		1,799		xxxxxxxxxxxxxxxx		
Assessed Valuation	708,842		697,873		671,896		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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 BUDGET HEARING

2025

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Highland Cemetery District
Morris County

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Debt Service							
Totals	1,738	2.539	2,000	2.578	5,343	1,800	2.678
						*Revenue Neutral Rate***	2.678
Less: Transfers	0		0		0		
Net Expenditures	1,738		2,000		5,343		
Total Tax Levied	1,800		1,799		xxxxxxxxxxxxxxx		
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**Revenue Neutral Rate as defined by KSA 79-2988

Greg Geiswein

AFFIDAVIT OF PU

State of Kansas, }
Morris County } ss.

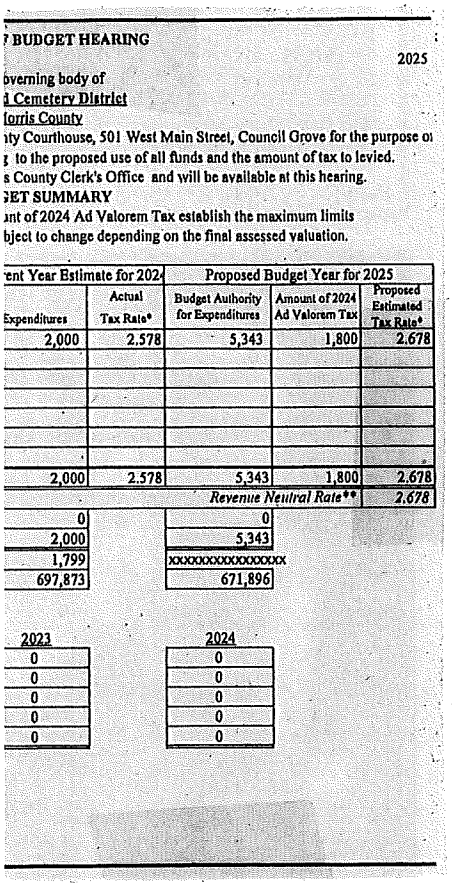
JAN SCIACCA, being first duly sworn, Deposes a
of the Council Grove Republican, a daily Newspap
and published in and of general circulation in Morr
paid circulation on a daily basis in Morris County,
is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weel
published continuously and uninterruptedly in saic
more than five years prior to the first publication of
ted at the post office of Council Grove in said Cou
That the attached notice is a true copy thereof and
entire issue of said newspaper for one time, the pu
aforesaid on the 1st day of August, 2024.

FILED
AUG 08 2024
Morris County Clerk
Council Grove, KS 66846

Subscribed and sworn to before me this 1st day

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



BUDGET HEARING

2025

overning body of
d Cemetery District
lorris County
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GET SUMMARY
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ent Year Estimate for 202		Proposed Budget Year for 2025		
Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
2,000	2.578	5,343	1,800	2.678
2,000	2.578	5,343	1,800	2.678
			Revenue Neutral Rate**	2.678

0	0
2,000	5,343
1,799	xxxxxxxxxxxxxxx
697,873	671,896

2023	2024
0	0
0	0
0	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 1st day of August, 2024.

FILED

AUG 08 2024

Morris County Clerk
Council Grove, KS 66846

Jan Sciacca

Subscribed and sworn to before me this 1st day of August, 2024

Christy Jimerson

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

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 August 25, 2024.

WITNESS my hand and official seal on July 20th, 2024.

(Seal)

Cindy Schmidt
Clerk or Officer of Governing Body
Morris County Clerk