State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Ottawa County, State of Kansas
We, the undersigned, officers of
Highland Cemetery # 9

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	151,274	86,917	3.057
Debt Service	10-113				
Totals		xxxxxxxxxx	151,274	86,917	3.057
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					28,439,268
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 3.172

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Kenneth G Wilcox
Roger Reichart
Colette E. Henderson

Governing Body

Attest: ~~August 7~~ December 16, 2024
~~Heather Maddox~~ Dawn Cox
County Clerk

CPA Summary

Highland Cemetery # 9
Ottawa 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	91,575	7,227	165	0	178	87
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	91,575	7,227	165	0	178	87

County Treas Motor Vehicle Estimate 7,227

County Treas Recreational Vehicle Estimate 165

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 178

County Treas Watercraft Tax Estimate 87

MVT Factor 0.07892

RVT Factor 0.00180

16/20M Factor 0.00000

Comm Veh Factor 0.00194

Watercraft Factor 0.00095

2025

Highland Cemetery # 9
Ottawa 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 # 9
Ottawa 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:										
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, 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.

Highland Cemetery # 9
Ottawa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2025
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	106,151	113,941	56,700
Receipts:			
Ad Valorem Tax	101,619	91,575	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7,235	7,227
Recreational Vehicle Tax		166	165
16/20M Vehicle Tax		600	0
Commercial Vehicle Tax		186	178
Watercraft Tax		97	87
			0
Cash Adjustment (annual report)			
Sale of Lots	13,250		
Opening & Closings	8,875		
Donations			
Reimbursement	3,604		
Spaces	150		
Interest on Idle Funds	40		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**127,538**	**99,859**	**7,657**
Resources Available:	**233,689**	**213,800**	**64,357**
Expenditures:			
Officer Pay			
Operations	30,605	33,000	31,674
Mowing	82,015	90,000	90,000
Stone Maintenance		1,000	1,000
Road Repairs	5,535	5,000	2,000
Tree Removal	818	5,000	5,000
Fence		500	500
Office Building/ Utilities		5,000	5,000
Disinterment	750		
Equipment		6,000	6,000
Office Equipment		3,000	1,500
Insurance		7,500	7,500
Directories		1,000	1,000
Bank Charges	25	100	100
Budget & Publications			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**119,748**	**157,100**	**151,274**
Unencumbered Cash Balance Dec 31	113,941	56,700	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	154,000	158,622	151,274
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,274
		Tax Required	86,917
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	86,917

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of
Highland Cemetery # 9
Ottawa County
will meet on August 7, 2024 at 8:00 AM at Highland Cemetery Office, 1298 K-106, Minneapolis 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 Highland Cemetery Office, 1298 K-106, Minneapolis 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	119,748	3.573	157,100	3.316	151,274	86,917	3.172
Totals	119,748	3.573	157,100	3.316	151,274	86,917	3.172
						*Revenue Neutral Rate***	*3.172*
Less: Transfers	0		0		0		
Net Expenditures	119,748		157,100		151,274		
Total Tax Levied	91,575		91,575		xxxxxxxxxxxxxxx		
Assessed Valuation	25,625,573		27,621,043		27,401,299		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Colette Henderson

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF Highland Cemetery # 9, 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 3.172. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

XXX 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 07-16 –, 2024.

(Seal)

Colette E. Henderson

Clerk or Officer of Governing Body

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 one consecutive week(s), the first publication being on the 25 day of JUL and the last publication on the 25 day of JUL 2024, 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.

C. S. Vanderhoff Publisher

Subscribed and sworn to before me this 27 day of August 2024

NOTARY PUBLIC STATE OF KANSAS REBECCA K. MYERS My Appt. Exp. 9/14/27

Rebecca K Myers

NOTICE OF BUDGET HEARING

The governing body of
Highland Cemetery # 9
Ottawa County
will meet on August 7, 2024 at 8:00 AM at Highland Cemetery Office, 1298 K-106, Minneapolis 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 Highland Cemetery Office, 1298 K-106, Minneapolis 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	119,748	3.573	157,100	3.316	151,274	86,917	3.172
Totals	119,748	3.573	157,100	3.316	151,274	86,917	3.172
						*Revenue Neutral Rate***	3.172
Less: Transfers	0		0		0		
Net Expenditures	119,748		157,100		151,274		
Total Tax Levied	91,575		91,575		xxxxxxxxxxxxxxx		
Assessed Valuation	25,625,573		27,621,043		27,401,299		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Colette Henderson
Secretary/Treasurer