State of Kansas
City
2022

**CERTIFICATE**

To the Clerk of Doniphan, State of Kansas
We, the undersigned, officers of
**City of Highland**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | County Clerk's Use Only |
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| Allocation of MVT, RVT, and 16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 654,785 | 138,456 | 39.562 |
| Debt Service | 10-113 | 7 | 65,000 | | |
| Library | 12-1220 | 7 | | | |
| Special Highway | | 8 | 105,590 | | |
| Water | | 8 | 520,423 | | |
| Sewer | | 9 | 468,295 | | |
| Capital Projects | | 9 | 177,098 | | |
| Non-Budgeted Funds-A | | 10 | | | |
| Non-Budgeted Funds-B | | 11 | | | |
| **Totals** | | xxxxxx | 1,991,191 | 138,456 | 39.562 |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 12 | | | 3,499,708 |
| Neighborhood Revitalization Rebate | | | | | Nov 1, 2021 Total Assessed Valuation |

Assisted by:

Address:

Email:

Attest: October 10, 2021

County Clerk

Governing Body

**CPA Summary**

City of Highland

2022

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

| Budgeted Funds for 2021 | Ad Valorem Levy Tax Year 2020 | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 128,042 | 19,769 | 537 | 1,729 | 371 | 183 |
| Debt Service | | | | | | |
| Library | | | | | | |
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| | | | | | | |
| TOTAL | 128,042 | 19,769 | 537 | 1,729 | 371 | 183 |

County Treas Motor Vehicle Estimate 19,769
County Treas Recreational Vehicle Estimate 537
County Treas 16/20M Vehicle Estimate 1,729
County Treas Commercial Vehicle Tax Estimate 371
County Treas Watercraft Tax Estimate 183

Motor Vehicle Factor 0.15439
Recreational Vehicle Factor 0.00419
16/20M Vehicle Factor 0.01350
Commercial Vehicle Factor 0.00290
Watercraft Factor 0.00143

City of Highland

2022

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General Fund | Special Highway Fund | | | 80,000 | K.S.A. 12-1,119 |
| Water Fund | Debt Service Fund | 46,621 | 47,356 | 65,000 | K.S.A. 12-825d |
| General Fund | Parks and Recreation | 3,855 | 5,000 | 10,000 | K.S.A. 12-1,119 |
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| | | | | | |
| | Totals | 50,476 | 52,356 | 155,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 50,476 | 52,356 | 155,000 | |

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Highland

2022

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Water Tower/Water Line | 3/25/2013 | 3/28/2053 | 2.50 | 805,000 | 686,111 | 3/28 | 3/28 | 17,153 | 14,915 | 16,398 | 15,670 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **686,111** | | | **17,153** | **14,915** | **16,398** | **15,670** |
| Revenue Bonds: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **686,111** | | | **17,153** | **14,915** | **16,398** | **15,670** |

City of Highland

2022

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1 2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
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| **Totals** | | | | | **0** | **0** | **0** |

***If you are merely 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 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 300,046 | 381,007 | 305,298 |
| Receipts: | | | |
| Ad Valorem Tax | 120,240 | 128,042 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 1,100 | |
| Motor Vehicle Tax | 19,901 | 19,000 | 19,769 |
| Recreational Vehicle Tax | 503 | 363 | 537 |
| 16/20M Vehicle Tax | 0 | 0 | 1,729 |
| Commercial Vehicle Tax | 366 | 395 | 371 |
| Watercraft Tax | 0 | 191 | 183 |
| Gross Earning (Intangible) Tax | 4,124 | 3,500 | 2,242 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| Local Alcoholic Liquor | 2,361 | 4,000 | 2,000 |
| Compensating Use Tax | 40,470 | 40,000 | 40,000 |
| Local Sales Tax | 100,323 | 80,000 | 80,000 |
| Franchise Tax | 57,263 | 56,000 | 55,000 |
| Licenses | 1,062 | 200 | 200 |
| Municipal Court | 14,529 | 4,000 | 5,000 |
| Reimbursement | 770 | 1,000 | 2,000 |
| Redemption District | 1,656 | 2,000 | 2,000 |
| | | | |
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City of Highland

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 681,536 | 716,298 | 516,329 |
| Expenditures: | | | |
| 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 |
| Sub-Total detail page | 0 | 0 | 0 |
| | | | |
| General Government | | | |
| Salaries & Benefits | 84,028 | 95,000 | 107,000 |
| Commodities | 32,053 | 50,000 | 80,000 |
| Contractual | 16,322 | 60,000 | 100,000 |
| Public Safety (Inc Wage & FB) | 126,884 | 120,000 | 125,000 |
| Parks and Recreation | 8,904 | 21,000 | 25,000 |
| Highways and Streets | 20,552 | 50,000 | 50,000 |
| Neighborhood Revitalization | 7,931 | 10,000 | 10,000 |
| Capital Outlay | 0 | 0 | 64,155 |
| Debt Service | 0 | 0 | 3,630 |
| Operating Transfers - Sp Highway | 0 | 0 | 80,000 |
| Operating Transfers - Park & Rec | 3,855 | 5,000 | 10,000 |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **300,529** | **411,000** | **654,785** |
| Unencumbered Cash Balance Dec 31 | 381,007 | 305,298 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 656,572 | 640,655 | 654,785 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 654,785 |
| | | Tax Required | 138,456 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 138,456 |

| CPA Summary |
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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| Transfer In From Water | 46,621 | 47,356 | 65,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **46,621** | **47,356** | **65,000** |
| **Resources Available:** | **46,621** | **47,356** | **65,000** |
| Expenditures: | | | |
| Principal | 28,749 | 30,203 | 31,732 |
| Interest & Fees | 17,872 | 17,153 | 16,398 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2022 column) | | | 16,464 |
| Miscellaneous | | | 406 |
| Does miscellanous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **46,621** | **47,356** | **65,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 65,000 | 65,000 | 65,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 65,000 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

| CPA Summary |
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City of Highland

2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 941 | 14,322 | 0 |
| Receipts: | | | |
| State of Kansas Gas Tax | 25,968 | 25,730 | 25,590 |
| County Transfers Gas | | 0 | 0 |
| Transfer From General | | 0 | 80,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **25,968** | **25,730** | **105,590** |
| **Resources Available:** | **26,909** | **40,052** | **105,590** |
| Expenditures: | | | |
| Commodities | 7,467 | 10,000 | 10,000 |
| Contractual | 1,300 | 25,000 | 20,000 |
| Capital Outlay | 3,820 | 5,052 | 75,590 |
| Salaries & Wages | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **12,587** | **40,052** | **105,590** |
| Unencumbered Cash Balance Dec 31 | 14,322 | 0 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 105,118 | 102,720 | 105,590 |

Adopted Budget

| **Water** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 334,097 | 362,779 | 220,423 |
| Receipts: | | | |
| Charges to Customers | 254,975 | 220,000 | 240,000 |
| Reimbursement - Other | | 10,000 | 20,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | 40,000 | 40,000 |
| Miscellaneous | 1,547 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **256,522** | **270,000** | **300,000** |
| **Resources Available:** | **590,619** | **632,779** | **520,423** |
| Expenditures: | | | |
| Personnel Services | 113,549 | 120,000 | 120,000 |
| Commodities | 35,400 | 40,000 | 70,000 |
| Contractual Services | 31,270 | 200,000 | 135,000 |
| Capital Outlay | 1,000 | 5,000 | 80,423 |
| Transfer to Debt Service Fund | 46,621 | 47,356 | 65,000 |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | 50,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **227,840** | **412,356** | **520,423** |
| Unencumbered Cash Balance Dec 31 | 362,779 | 220,423 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 485,712 | 517,976 | 520,423 |

| **CPA Summary** |
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City of Highland 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sewer** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 155,552 | 248,295 | 278,295 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 199,325 | 195,000 | 190,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 170 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **199,495** | **195,000** | **190,000** |
| **Resources Available:** | **355,047** | **443,295** | **468,295** |
| Expenditures: | | | |
| Personnel Services | 66,901 | 70,000 | 85,000 |
| Commodities | 26,607 | 50,000 | 50,000 |
| Contractual | 13,244 | 45,000 | 133,295 |
| Debt Service - Capital Outlay | | | |
| Cash Forward (2022 column) | | | 200,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **106,752** | **165,000** | **468,295** |
| Unencumbered Cash Balance Dec 31 | 248,295 | 278,295 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 383,180 | 383,306 | 468,295 |

Adopted Budget

| **Capital Projects** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 27,098 | 27,098 | 27,098 |
| Receipts: | | | |
| | | | |
| Grant Fund | 0 | 0 | 150,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **150,000** |
| **Resources Available:** | **27,098** | **27,098** | **177,098** |
| Expenditures: | | | |
| | | | |
| Capital Outlay | 0 | 0 | 177,098 |
| | | | |
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| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **177,098** |
| Unencumbered Cash Balance Dec 31 | 27,098 | 27,098 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 77,098 | 177,098 | 177,098 |

| **CPA Summary** |
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## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2020 is to be shown)*

Non-Budgeted Funds-A

| (1) Fund Name: Degginger Fund | | (2) Fund Name: Comm. Center | | (3) Fund Name: Diversion Fund | | (4) Fund Name: Park & Recreation | | (5) Fund Name: Minier Park (Est 2016) | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| Cash Balance Jan 1 | 13,922 | Cash Balance Jan 1 | 10,077 | Cash Balance Jan 1 | 3,356 | Cash Balance Jan 1 | 5,402 | Cash Balance Jan 1 | 56,473 | Total 89,230 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | License, Rent, Permits | 2,085 | Lic, Rent, Permit, Court | 1,940 | State aid/grants | 2,361 | Misc. Revenue | 2,800 | |
| | | Misc. Revenue | 4,290 | | | License, Rent, Permits | 0 | | | |
| | | | | | | Misc. Revenue | 4,420 | | | |
| | | | | | | Operating Transfers | 3,855 | | | |
| Total Receipts | 0 | Total Receipts | 6375 | Total Receipts | 1940 | Total Receipts | 10636 | Total Receipts | 2800 | 21,751 |
| Resources Available: | 13,922 | Resources Available: | 16,452 | Resources Available: | 5,296 | Resources Available: | 16,038 | Resources Available: | 59,273 | 110,981 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Commodities | 69 | Commodities | 0 | Commodities | 0 | Perconnel Services | 6,465 | Commodities | 40 | |
| Contractual | 245 | Contractual | 4,145 | Contractual | 0 | Commodities | 279 | Contractual | 3,700 | |
| | | | | | | Contractual | 522 | | | |
| | | | | | | Capital Outlay | 3,331 | | | |
| Total Expenditures | 314 | Total Expenditures | 4,145 | Total Expenditures | 0 | Total Expenditures | 10,597 | Total Expenditures | 3,740 | 18,796 |
| Cash Balance Dec 31 | 13,608 | Cash Balance Dec 31 | 12,307 | Cash Balance Dec 31 | 5,296 | Cash Balance Dec 31 | 5,441 | Cash Balance Dec 31 | 55,533 | **92,185** ** |
| | | | | | | | | | | **92,185** ** |

**Note: These two block figures should agree.

**CPA Summary**

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## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Sp Law Enforcement (Est** | | **ARPA (Est 2021)** | | 0 | | 0 | | 0 | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 2,558 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 2,558 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Misc. Revenue | | | | | | | | | | |
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| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 2,558 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 2,558 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Commodities | 998 | | | | | | | | | |
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| Total Expenditures | 998 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 998 |
| Cash Balance Dec 31 | 1,560 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **1,560** ** |
| | | | | | | | | | | **1,560** ** |

**Note: These two block figures should agree.

| CPA Summary |
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## NOTICE TO EXCEED THE REVENUE NEUTRAL RATE AND NOTICE OF BUDGET HEARING

The governing body of

**City of Highland**

will meet on September 8, 2021 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the intent to exceed the revenue neutral rate. Budget Hearing begins at 5:15 PM 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 City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Proposed Tax Rate * |
| General | 300,529 | 37.214 | 411,000 | 37.716 | 654,785 | 138,456 | 39.896 |
| Debt Service | 46,621 | | 47,356 | | 65,000 | | |
| Library | | | | | | | |
| Special Highway | 12,587 | | 40,052 | | 105,590 | | |
| Water | 227,840 | | 412,356 | | 520,423 | | |
| Sewer | 106,752 | | 165,000 | | 468,295 | | |
| Capital Projects | | | | | 177,098 | | |
| Non-Budgeted Funds-A | 18,796 | | | | | | |
| Non-Budgeted Funds-B | 998 | | | | | | |
| Totals | 714,123 | 37.214 | 1,075,764 | 37.716 | 1,991,191 | 138,456 | 39.896 |
| *Revenue Neutral Rate*** | | | | | | | *36.896* |
| Less: Transfers | 50,476 | | 52,356 | | 155,000 | | |
| Net Expenditure | 663,647 | | 1,023,408 | | 1,836,191 | | |
| Total Tax Levied | 122,562 | | 128,042 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,293,435 | | 3,394,931 | | 3,470,413 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 742,223 | 714,860 | 686,111 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 742,223 | 714,860 | 686,111 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

**Charles N. Batchelder**
City Official Title: Mayor

## Input Sheet for City1 Budget Workbook

| | |
|---|---|
| **Enter city name ("City of "):** | City of Highland |
| **Enter county name followed by "County":** | Doniphan |

**Enter year being budgeted (YYYY):** **2022**

**Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.**

**Note: All amounts are to be entered as whole numbers only.**

**The input for the following comes directly from the 2021 Budget, Certificate Page:**
***If amended, then use the amended figures.***

| Fund Names: | Statute | 2021 *Expenditures* | 2020 Ad Valorem Tax |
|---|---|---|---|
| General | 12-101a | 640,655 | 128,042 |
| Debt Service | 10-113 | 65,000 | |
| Library | 12-1220 | | |
| Fund name for all other funds with a tax levy: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Tax Levy Funds for 2021 Budgeted Year | | | 128,042 |

| Other (non-tax levy) fund names: | |
|---|---|
| Special Highway | 102,720 |
| Water | 517,976 |
| Sewer | 383,306 |
| Capital Projects | 177,098 |
| | |
| | |
| | |
| | |

| Single Non Tax Levy: | | |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| Total Expenditures for 2021 Budgeted Year | | 1,886,755 |

Non-Budgeted (A):

| | |
|---|---|
| 1 | Degginger Fund |
| 2 | Comm. Center |
| 3 | Diversion Fund |
| 4 | Park & Recreation |
| 5 | Minier Park (Est 2016) |

Non-Budgeted (B)

| | |
|---|---|
| 1 | Sp Law Enforcement (Est 2019) |
| 2 | ARPA (Est 2021) |

| | |
|---|---|
| 3 | |
| 4 | |
| 5 | |

| From the 2021 Budget, Budget Summary Page | | 2019 Tax Rate (2020 Column) |
|---|---|---|
| General | | 37.214 |
| Debt Service | | 0.000 |
| Library | | 0.000 |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| Total | | 37.214 |

| | | |
|---|---|---|
| Total Tax Levied (2020 budget column) | | 122,562 |
| Assessed Valuation (2020 budget column) | | 3,293,435 |

| Outstanding Indebtedness, January 1: | | 2019 | 2020 |
|---|---|---|---|
| G.O. Bonds | | 742,223 | 714,860 |
| Revenue Bonds | | 0 | 0 |
| Other | | 0 | 0 |
| Lease Purchase Principal | | 0 | 0 |

**Note: All amounts are to be entered as whole numbers only.**

| From the County Clerk's 2022 Budget Information: | |
|---|---|
| Total Assessed Valuation for 2021 | 3,470,413 |
| New Improvements, Remodeling and Renovations for 2021 | 41,817 |
| Personal Property - 2021 | 61,440 |
| **Territory Added: (Current Year Only)** | |
| Real Estate | |
| State Assessed | |
| New Improvements | |
| Property that has changed in use for 2021 | |
| Personal Property - 2020 | 59,105 |
| Expiration of Property Tax Abatement | |
| Gross earnings (intangible) tax estimate for 2022 | 2,242 |
| Neighborhood Revitalization | 237,625 |

**Revenue Neutral Rate** 36.896

Actual Tax Rates for the 2021 Budget:

| Fund | Rate |
|---|---|
| General | 37.716 |
| Debt Service | 0.000 |
| Library | 0.000 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Total | 37.716 |

Final Assessed Valuation from the November 1, 2020 Abstract 3,394,931

| From the County Treasurer's Budget Information - 2022 Budget Year Estimates: | |
|---|---|
| Motor Vehicle Tax Estimate | 19,769 |
| Recreational Vehicle Tax Estimate | 537 |
| 16\20 M Vehicle Tax | 1,729 |
| Commercial Vehicle Tax Estimate | 371 |
| Watercraft Tax Estimate | 183 |
| LAVTR | |
| City and County Revenue Sharing | |

**Computation of Delinquency**

Actual Delinquency for 2019 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

| From the League of Municipalities' Budget Tips (Special City and County Highway Fund): | |
|---|---|
| 2022 State Distribution for Kansas Gas Tax | 25,590 |
| 2022 County Transfers for Gas*** | |
| Adjusted 2021 State Distribution for Kansas Gas Tax | 25,730 |
| Adjusted 2021 County Transfers for Gas*** | |

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

| From the 2020 Budget Certificate Page | |
|---|---|
| Funds | 2020 Expenditure Amounts Budget Authority |
| General | 656,572 |
| Debt Service | 65,000 |
| Library | 0 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Special Highway | 105,118 |
| Water | 485,712 |
| Sewer | 383,180 |
| Capital Projects | 77,098 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

| | |
|---|---|
| Official Name: | Charles N. Batchelder |
| Official Title: | Mayor |
| Date: | September 8, 2021 |
| Time: | 5:00 PM |
| Location: | City Hall |
| Available at: | City Hall |

Must be at least 10 days between date published and hearing held.
Latest date for notice to be published in your newspaper: August 29, 2021

January
February
March
April
May
June
July
August
September
October
November
December

**Examples**

| | |
|---|---|
| Official Title: | City Clerk, City Treasurer, Mayor |
| Date: | August 12, 2010 |
| Time: | 7:00 PM or 7:00 AM |
| Location: | City Hall |
| Available at: | City Hall |

August
J8
August 29, 2021
8
29
2021

*Published in The Kansas Chief Aug. 19, 2021*

**NOTICE TO EXCEED THE REVENUE NEUTRAL RATE AND NOTICE OF BUDGET HEARING**

The governing body of

**City of Highland**

will meet on September 8, 2021 at 5:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the intent to exceed the revenue neutral rate. Budget Hearing begins at 5:15 PM 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 City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Proposed Tax Rate * |
| General | 300,529 | 37.214 | 411,000 | 37.716 | 654,785 | 138,456 | 39.896 |
| Debt Service | 46,621 | | 47,356 | | 65,000 | | |
| Library | | | | | | | |
| Special Highway | 12,587 | | 40,052 | | 105,590 | | |
| Water | 227,840 | | 412,356 | | 520,423 | | |
| Sewer | 106,752 | | 165,000 | | 468,295 | | |
| Capital Projects | | | | | 177,098 | | |
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| Non-Budgeted Funds-B | 998 | | | | | | |
| Totals | 714,123 | 37.214 | 1,075,764 | 37.716 | 1,991,191 | 138,456 | 39.896 |
| *Revenue Neutral Rate*** | | | | | | | *36.896* |
| Less: Transfers | 50,476 | | 52,356 | | 155,000 | | |
| Net Expenditure | 663,647 | | 1,023,408 | | 1,836,191 | | |
| Total Tax Levied | 122,562 | | 128,042 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,293,435 | | 3,394,931 | | 3,470,413 | | |

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|---|---|---|---|
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| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 742,223 | 714,860 | 686,111 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Charles N. Batchelder — Charles N Batchelder

City Official Title: Mayor

## AFFIDAVIT OF PUBLICATION

**STATE OF KANSAS, DONIPHAN COUNTY, SS:**

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly 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 Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 19 day of August, 2021, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Publisher

Subscribed and sworn to before me this 19 day of August, 2021.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Notary Public

My commission expires 7-6-23

Printer's fee/ Affidavit fee $_____

CITY OF HIGHLAND

FILED

JUL 15 2021

COUNTY CLERK
DONIPHAN COUNTY, KANSAS

**RESOLUTION NUMBER 2021-04**

**A RESOLUTION OF THE CITY OF HIGHLAND, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE**

WHEREAS, the Revenue Neutral Rate for the City of Highland, otherwise defined and established by state law, has been calculated as 36.896 mills by the Doniphan County Clerk; and

WHEREAS, the Governing Body of the City of Highland, as part of its role of providing essential services, annually adopts a budget that it believes serves the best interests of the taxpayers and residents of said City; and

WHEREAS, the 2022 budget proposed by said Governing Body will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HIGHLAND:

SECTION 1. The Governing Body of the City of Highland hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 8, 2021 at 5:00 p.m., to be held at Highland City Hall, 220 W. Main, and directs that notice of the public hearing be given as required by state law.

SECTION 2. Said Governing Body expresses its intention to exceed the General Fund Revenue Neutral Rate with a proposed mill levy of 39.896 mills.

SECTION 3. Said Governing Body directs the City Clerk to provide this resolution to the Doniphan County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until further action is taken by the Governing Body.

Adopted this 14th day of July, 2021 and SIGNED by the Mayor.

Charles N. Batchelder

Charles N. Batchelder, Mayor

ATTESTED TO:

Joann Karn

Joann Karn, City Clerk

**CITY OF HIGHLAND, KS**

**Resolution No. 2021-05**

**A RESOLUTION OF THE CITY OF HIGHLAND KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the City of Highland was calculated as 36.896 mills by the Doniphan County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Highland will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 8, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Highland having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HIGHLAND**

The City of Highland shall levy a property tax rate exceeding the Revenue Neutral Rate of 36.896 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 8th day of September, 2021 and **SIGNED** by the Mayor.

Charles N Batchelder

Mayor

Attested:

City Clerk