LOCALiQ
Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

PROOF OF PUBLICATION

Cindy Dale
Legals/City Of The Highlands, City Clerk
PO BOX 2607
HUTCHINSON KS 67504

STATE OF KANSAS, COUNTY OF RENO

The Hutchinson News, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Reno County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is published at least weekly fifty (50) times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five (5) years prior to the first publication of said notice.
That the attachment hereto contains a true and correct copy of what was actually published in said newspaper in the issue dated:

07/22/2022

Sworn to and subscribed before on 07/22/2022

Legal Clerk

Notary, State of WI, County of Brown

7-27-25

My commision expires

Publication Cost:	$262.55	
Order No:	7559384	# of Copies:
Customer No:	603071	1
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SARAH BERTELSEN
Notary Public
State of Wisconsin

State of Kansas City
2023

NOTICE OF BUDGET HEARING

The governing body of
The Highlands
will meet on August 8, 2022 at 5:30 PM at Crazy Horse Golf Clubhouse 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 Website and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	164,151	20.278	204,667	20.278	180,200	93,666	18.799
Debt Service							
Library							
Special Highway							
Equipment Repair Fund							
Parks & Recreation Fund							
American Rescue Plan Fund							
Capital Improvement Fund							
Totals	164,151	20.278	204,667	20.278	180,200	93,666	18.799
						Revenue Neutral Rate**	18.861
Less: Transfers	50,000		93,417		36,000		
Net Expenditure	114,151		111,250		144,200		
Total Tax Levied	93,982		93,982		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		4,634,574		4,982,602		

Outstanding Indebtedness, January 1,	2020	2021		2022
G.O. Bonds	0	0	v	0
Revenue Bonds	0	0		0
Other	0	0		0
Lease Purchase Principal	0	0		0
Total	0	0		0

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

Brian McElgunn

Official Title: Treasurer

HK-31365537

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2023

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Library							
Special Highway							
Equipment Repair Fund							
Parks & Recreation Fund							
American Rescue Plan Fund							
Capital Improvement Fund							
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Lease Purchase Principal	0	0		0
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Brian McElgunn

Official Title: Treasurer

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Order No:	7563570	# of Copies:
Customer No:	603071	1
PO #:		

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SARAH BERTELSEN
Notary Public
State of Wisconsin

Summary notification of Ordinance NO 2022-28, amending Ordinance NO. 2020-21, Page 1, Section I, (published January 28, 2021) to allow for a temporary parking permit for construction/utility equipment or vehicles, road maintenance equipment or vehicles and for family gatherings. This Ordinance was passed and approved by the Governing Body of the City of the Highlands, Kansas, July 11, 2022, and is effective immediately. This Ordinance may be obtained or viewed free of charge at the office of the city clerk and is also available in its entirety on the city's official website at www.thehighlandsgov.net This summary is certified by Stanley R. Juhnke, city attorney.

Stanley R. Juhnke

HK-31384552

The Highlands

State of Kansas
City

2023

N

CERTIFICATE

To the Clerk of Reno, State of Kansas
We, the undersigned, officers of
The Highlands
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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	180,200	93,666	18.799
Debt Service	10-113				
Library	12-1220				
Special Highway					
Equipment Repair Fund					
Parks & Recreation Fund					
American Rescue Plan Fund					
Capital Improvement Fund					
Totals		xxxxxx	180,200	93,666	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

18.799

FILED
18.799
AUG 09 2022

4,982,499

Revenue Neutral Rate: 18.861

RNR - 18.861

Donna Patton
COUNTY CLERK

Assisted by:

Address:

Email:

Attest: August 8, 2022
G. Trees acting clerk
County Clerk

Governing Body

Tina Frees Acting City Clerk.

CPA Summary

4	
5	

From the 2022 Budget, Budget Summary Page		2020 Tax Rate (2021 Column)
General		20.278
Debt Service		
Library		
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		20.278

Total Tax Levied (2021 budget column)		93,982
Assessed Valuation (2021 budget column)		

Outstanding Indebtedness, January 1:		2020	2021
G.O. Bonds			
Revenue Bonds			
Other			
Lease Purchase Principal			

Input Sheet for City1 Budget Workbook

Enter city name ("City of _____"):	The Highlands
Enter county name followed by "County":	Reno

Enter year being budgeted (YYYY): **2023**

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 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	2021 Ad Valorem Tax
General	12-101a	205,100	93,982
Debt Service	10-113		
Library	12-1220		
Fund name for all other funds with a tax levy:			
Total Tax Levy Funds for 2022 Budgeted Year			93,982

Other (non-tax levy) fund names:	
Special Highway	
Equipment Repair Fund	
Parks & Recreation Fund	5,497
American Rescue Plan Fund	47,919
Capital Improvement Fund	40,000

Single Non Tax Levy:		
1		
2		
3		
4		
Total Expenditures for 2022 Budgeted Year		298,517

Non-Budgeted (A):	
1	
2	
3	
4	
5	

Non-Budgeted (B)	
1	
2	
3	

The Highlands 2023

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

From the County Clerk's 2023 Budget Information:	
Total Assessed Valuation for 2022	4,982,602
Gross earnings (intangible) tax estimate for 2023	
Neighborhood Revitalization	

Revenue Neutral Rate 18.861

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	20.278
Debt Service	
Library	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	20.278

Final Assessed Valuation from the November 1, 2021 Abstract 4,634,574

From the County Treasurer's Budget Information - 2023 Budget Year Estimates:	
Motor Vehicle Tax Estimate	15,400
Recreational Vehicle Tax Estimate	250
16\20 M Vehicle Tax	
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2020 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** 1.1%

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

From the Municipal Services Website (Budget Workbooks and Tax Estimates):	
2023 State Distribution for Kansas Gas Tax	
2023 County Transfers for Gas***	
Adjusted 2022 State Distribution for Kansas Gas Tax	
Adjusted 2022 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 2021 Budget Certificate Page	
Funds	2021 Expenditure Amounts Budget Authority
General	220,573
Debt Service	
Library	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	
0	
Equipment Repair Fund	
Parks & Recreation Fund	
American Rescue Plan Fund	
Capital Improvement Fund	
0	
0	
0	
0	
0	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

The Highlands

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	93,982	15,400	250	0	0	0
Debt Service						
Library						
TOTAL	93,982	15,400	250	0	0	0

County Treas Motor Vehicle Estimate 15,400
County Treas Recreational Vehicle Estimate 250
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16386
Recreational Vehicle Factor 0.00266
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

The Highlands

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Parks & Recreation	1,000	5,497	1,000	
General Fund	American Rescue Plan	0	47,919	0	
General Fund	Capital Improvement Fund	49,000	40,000	35,000	
	Totals	50,000	93,417	36,000	
	Adjustments*				
	Adjusted Totals	50,000	93,417	36,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

The Highlands 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	53,265	65,337	33,112
Receipts:			
Ad Valorem Tax	96,086	93,982	xxxxxxxxxxxxxxxxxx
Delinquent Tax	366	800	1,000
Motor Vehicle Tax	17,220	15,400	15,400
Recreational Vehicle Tax	322	250	250
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
American Rescue Plan	23,960	23,960	
Local Alcoholic Liquor	2,606	2,000	2,000
Compensating Use Tax	4,002	4,500	4,500
Local Sales Tax	20,161	20,000	20,000
Highway Tax Revenue	10,174	8,300	8,300
Permit Fees	1,300	3,000	3,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	27	250	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**176,223**	**172,442**	**54,450**
Resources Available:	**229,488**	**237,779**	**87,562**

The Highlands

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	229,488	237,779	87,562
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
Administration	703	2,300	2,000
Bonds	300	300	300
Community Events	0	1,500	1,500
Entrance Maintenance	122	100	1,300
Entry Sign Improvement	-62		
Improvements	1,280		
Insurance	3,964	5,000	5,000
Memberships	667	800	1,000
Miscellaneous	1,721	300	300
Mowing	3,500		
Office Supplies	209	350	500
Personnel	10,452	11,200	11,200
Postage	224		
Professional Fees	112	750	1,200
Publications	2,276	1,000	3,000
Sign Repairs	2,803	1,200	3,400
Street Repairs	84,404	80,000	80,000
Utilities	1,331	1,200	1,200
Website	144	250	300
Right of Way Maintenance		5,000	32,000
Capital Improvement Fund	49,000	40,000	35,000
Parks & Recreation	1,000	5,497	1,000
American Rescue Plan		47,919	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**164,151**	**204,667**	**180,200**
Unencumbered Cash Balance Dec 31	65,337	33,112	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	220,573	205,100	180,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,200
		Tax Required	92,638
	Delinquent Comp Rate:	1.1%	1,028
		Amount of 2022 Ad Valorem Tax	93,666

CPA Summary

The Highlands

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Repair Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,605	25,605	25,605
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**25,605**	**25,605**	**25,605**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	25,605	25,605	25,605
2021/2022/2023 Budget Authority Amount:	0	0	0

Adopted Budget

Parks & Recreation Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	5,497
Receipts:			
General Fund Transfer		5,497	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**5,497**	**1,000**
Resources Available:	**0**	**5,497**	**6,497**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	5,497	6,497
2021/2022/2023 Budget Authority Amount:	0	5,497	0

CPA Summary

The Highlands 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **American Rescue Plan Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	47,919
Receipts:			
General Fund Transfer		47,919	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**47,919**	**0**
Resources Available:	**0**	**47,919**	**47,919**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	47,919	47,919
2021/2022/2023 Budget Authority Amount:	0	47,919	0

Adopted Budget

Capital Improvement Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	31,793	80,793	120,793
Receipts:			
General Fund Transfer	49,000	40,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,000**	**40,000**	**35,000**
Resources Available:	**80,793**	**120,793**	**155,793**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	80,793	120,793	155,793
2021/2022/2023 Budget Authority Amount:	0	40,000	0

CPA Summary

State of Kansas
City

2023

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American Rescue Plan Fund							
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Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Brian McElgunn
Official Title: Treasurer

The Highlands

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

The Highlands

2023

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, 2022	Payments Due 2022	Payments Due 2023
Totals					**0**	**0**	**0**

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**