

**CERTIFICATE**  
To the Clerk of Doniphan County, 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 expenditure for the various funds for the year 2012; and  
(3) the Amount(s) of Amount of 2011 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

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			Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	454,388	104,093	33.854
Debt Service	10-113				
Special Highway		8	165,361		
Water		8	329,298		
Sewer		9	194,053		
Capital Projects		9	37,098		
Non-Budgeted Funds		10			
<b>Totals</b>		xxxxxx	1,180,198	104,093	
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		11			3,074,750
Neighborhood Revitalization					Nov 1, 2011 Total Assessed Valuation

Assisted by:  
Long CPA, PA  
\_\_\_\_\_  
Address:  
10115 Cherry Lane  
Lenexa, Kansas 66220  
\_\_\_\_\_

Date Attested: August 11, 2011  
*Reggie Tranter*  
\_\_\_\_\_  
County Clerk

*Ken Ste...* \_\_\_\_\_  
*Bill But...* \_\_\_\_\_  
*Kevin Park...* \_\_\_\_\_  
*Don Kelley* \_\_\_\_\_  
*Randy Snyder* \_\_\_\_\_  
*Scott H...* \_\_\_\_\_  
\_\_\_\_\_  
Governing Body

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

**From the County Clerks Budget Information**

Total Assessed Valuation for 2011	3,081,506
New Improvements for 2011	22,157
Personal Property excluding oil, gas, and mobile homes - 2011	111,321
<b>Territory Added: (Current Year Only)</b>	
-Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2011	3,250
Personal Property excluding oil, gas, and mobile homes- 2010	123,328
Gross earnings (intangible) tax estimate for 2012	4,276
Neighborhood Revitalization	153,404

Actual Tax Rates for the 2011 Budget:

<b>Fund</b>	<b>Rate</b>
General	34.171
Debt Service	
0	
0	
0	
0	
0	
<b>Total</b>	<b>34.171</b>

Final Assessed Valuation from the November 1, 2010 Abstract	3,021,111
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**From the County Treasurer's Budget Information - Budget Year Estimates**

Motor Vehicle Tax Estimate	18,153
Recreational Vehicle Tax Estimate	335
1620 M Vehicle Tax	1,882
LAVTR	
City and County Revenue Sharing	
Slider	

**Computation of Delinquency**

Actual Delinquency for 2009 Tax - (round to three decimal places)	
Rate used in this budget-this will be shown on all fund pages with a tax levy**	

**\*\*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)**

2012 State Distribution for Kansas Gas Tax	25,650
2012 County Transfers for Gas***	
Adjusted 2011 State Distribution for Kansas Gas Tax	25,950
Adjusted 2011 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 2010 Budget Certificate Page**

Funds	2010 Expenditure Amounts Budget Authority
General	394,970
Debt Service	
0	
0	
0	
0	
0	
Special Highway	62,000
Water	248,000
Sewer	164,000
Capital Projects	
0	
0	
0	

Note: If the 2010 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

City of Highland

2012

**Computation to Determine Limit for 2012**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2011 Budget		+ \$ <u>103,235</u>
2. Debt Service Levy in 2011 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>103,235</u>
 <b>2011 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2011 :	+ <u>22,157</u>	
5. Increase in Personal Property for 2011 :		
5a. Personal Property 2011	+ <u>111,321</u>	
5b. Personal Property 2010	- <u>123,328</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2011 :		
6a. Real Estate	+ <u>0</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of Property that has Changed in Use during 2011 :	+ <u>3,250</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>25,407</u>
9. Total Estimated Valuation July 1, 2011	<u>3,081,506</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>3,056,099</u>
11. Factor for Increase (8 divided by 10)		<u>0.00831</u>
12. Amount of Increase (11 times 3)		+ \$ <u>858</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)		\$ <u>104,093</u>
14. Debt Service Levy in this 2012 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>104,093</u>

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider**

Budgeted Funds for 2011	Budget Tax Levy Amt for 2010	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	103,235	18,153	335	1,882	0
Debt Service					
<b>TOTAL</b>	<b>103,235</b>	<b>18,153</b>	<b>335</b>	<b>1,882</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>18,153</u>			
County Treasurers Recreational Vehicle Estimate		<u>335</u>		
County Treasurers 16/20M Vehicle Estimate			<u>1,882</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.17584</u>			
Recreational Vehicle Factor		<u>0.00325</u>		
16/20 Vehicle Factor			<u>0.01823</u>	
Slider Factor				<u>0.00000</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2010	Current Amount for 2011	Proposed Amount for 2012	Transfers Authorized by Statute
General	Special Highway	22,059			KSA 79-2526
	<b>Totals</b>	22,059	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	22,059	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2011 and/or 2012 from a non-budgeted fund.

City of Highland

STATEMENT OF INDEBTEDNESS

Type of Debt General Obligation:	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amort 20	
						Interest	Principal	Interest	Principal	Interest	Interest
Series 2001	10/1/2001	10/1/2012	4.00	75,000	20,000	10/1,4/1	10/1	840	10,000	425	425
<b>Total G.O. Bonds</b>					<b>20,000</b>			<b>840</b>	<b>10,000</b>	<b>425</b>	<b>425</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Sewer	9/1/1998	3/1/2018	3.19	797,380	324,512	3/1,9/1	3/1,9/1	10,802	42,390	9,331	9,331
<b>Total Other</b>					<b>324,512</b>			<b>10,802</b>	<b>42,390</b>	<b>9,331</b>	<b>9,331</b>
<b>Total Indebtedness</b>					<b>344,512</b>			<b>11,642</b>	<b>52,390</b>	<b>9,756</b>	<b>9,756</b>

2012

Amount Due
12
Principal
10,000
0
43,861
43,861
53,861







City of Highland

2012

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Page Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
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City of Highland

2012

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.000
		Amount of 2011 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.000
		Amount of 2011 Ad Valorem Tax	0

City of Highland

2012

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	143,849	133,761	139,711
Receipts:			
State of Kansas Gas Tax	25,216	25,950	25,650
County Transfers Gas		0	0
Operating Transfers in from General	22,059		
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>47,275</b>	<b>25,950</b>	<b>25,650</b>
<b>Resources Available:</b>	<b>191,124</b>	<b>159,711</b>	<b>165,361</b>
Expenditures:			
Contractual Services	5,000		30,000
Commodities	52,363	20,000	135,361
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>57,363</b>	<b>20,000</b>	<b>165,361</b>
Unencumbered Cash Balance Dec 31	133,761	139,711	0
2010/2011 Budget Authority Amount:	62,000	147,759	

Adopted Budget <b>Water</b>	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	107,519	111,298	111,298
Receipts:			
Charges for Services	201,661	200,000	215,000
Interest on Idle Funds	4,811		3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>206,472</b>	<b>200,000</b>	<b>218,000</b>
<b>Resources Available:</b>	<b>313,991</b>	<b>311,298</b>	<b>329,298</b>
Expenditures:			
Personnel services	84,516	80,000	95,000
Commodities	52,500	45,000	65,000
Contractual	47,000	50,000	90,000
Debt Service	16,051	25,000	12,000
Capital Outlay			67,298
Miscellaneous	2,626		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>202,693</b>	<b>200,000</b>	<b>329,298</b>
Unencumbered Cash Balance Dec 31	111,298	111,298	0
2010/2011 Budget Authority Amount:	248,000	326,469	

City of Highland

2012

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

Adopted Budget Sewer	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	57,105	47,513	49,053
Receipts:			
Charges for Services	137,706	135,000	145,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>137,706</b>	<b>135,000</b>	<b>145,000</b>
<b>Resources Available:</b>	<b>194,811</b>	<b>182,513</b>	<b>194,053</b>
Expenditures:			
Personnel Services	52,627	50,000	60,000
Commodities	17,529	20,000	20,000
Contractual Services	20,682	10,000	20,000
Debt Services	56,460	53,460	55,000
Operating Transfers			
Capital Outlay			39,053
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>147,298</b>	<b>133,460</b>	<b>194,053</b>
Unencumbered Cash Balance Dec 31	47,513	49,053	0
2010/2011 Budget Authority Amount:	164,000	191,049	

Adopted Budget Capital Projects	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	27,098	27,098	27,098
Receipts:			
Grant Funds			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>27,098</b>	<b>27,098</b>	<b>37,098</b>
Expenditures:			
Capital Outlay			37,098
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>37,098</b>
Unencumbered Cash Balance Dec 31	27,098	27,098	0
2010/2011 Budget Authority Amount:	0	37,098	

City of Highland

2012

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

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
-----			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2010/2011 Budget Authority Amount:	0	0	

City of Highland

2012

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2010 is to be shown)*

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
<b>Degginger Fund</b>		<b>Building Maintenance</b>		<b>Diversion Fund</b>		<b>Parks and Recreation</b>		<b>0</b>	
Unencumbered	40,444	Unencumbered	1,125	Unencumbered	1,651	Unencumbered	5,267	Unencumbered	Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	48,487
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest Income	894	Licenses, rent, permits	2,800	Licenses, rent, permits	4,000	Licenses, rent, permits	6,020	Federal Grants	
		Miscellaneous	4,288						
Total Receipts	894	Total Receipts	7,088	Total Receipts	4,000	Total Receipts	6,020	Total Receipts	0
Resources Available:	41,338	Resources Available:	8,213	Resources Available:	5,651	Resources Available:	11,287	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transfers		Operations	3,907	Commodities	2,558	Personnel Services	2,907	Capital Outlay	
						Commodities	861		
						Contractual	2,676		
Total Expenditures	0	Total Expenditures	3,907	Total Expenditures	2,558	Total Expenditures	6,444	Total Expenditures	0
Cash Balance Dec 31	41,338	Cash Balance Dec 31	4,306	Cash Balance Dec 31	3,093	Cash Balance Dec 31	4,843	Cash Balance Dec 31	0
									**
									**
									**

\*\* Note: These two block figures should agree.

**2012 Neighborhood Revitalization Rebate**

Budgeted Funds for 2012	2011 Ad Valorem before Rebate**	2011 Mil Rate before Rebate	Estimate 2012 NR Rebate
General			
Debt Service			
<b>TOTAL</b>	0	0.000	0

2011 July 1 Valuation: 3,081,506

Valuation Factor: 3,081.506

Neighborhood Revitalization Subj to Rebate: 153,404

Neighborhood Revitalization factor: 153.404

\*\*This information comes from the 2012 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.



**NOTICE OF BUDGET HEARING**

2012

The governing body of the City of Hays will meet on the 10th day of August, 2011, at 7:00 p.m. at the City Council Chambers for the purpose of analyzing and approving the proposed budget for the City of Hays for the year 2012. The proposed budget information is available at the City Hall and will be available at this hearing.

Estimated Tax Rates subject to change depending on the final assessed valuation.

FUND	Actual Expenditures 2010	Current Year Estimate for 2011	Proposed Budget for 2012	Estimated Tax Rate
General	133,020	104,000	104,000	31.780
Water	20,693	200,000	200,000	31.780
Sanitary	101,219	103,253	103,253	31.780
Capital Projects	2,952,196	3,021,111	3,021,111	31.780
Special	2,952,196	3,021,111	3,021,111	31.780
General	133,020	104,000	104,000	31.780
Water	20,693	200,000	200,000	31.780
Sanitary	101,219	103,253	103,253	31.780
Capital Projects	2,952,196	3,021,111	3,021,111	31.780
Special	2,952,196	3,021,111	3,021,111	31.780
General	133,020	104,000	104,000	31.780
Water	20,693	200,000	200,000	31.780
Sanitary	101,219	103,253	103,253	31.780
Capital Projects	2,952,196	3,021,111	3,021,111	31.780
Special	2,952,196	3,021,111	3,021,111	31.780

*[Handwritten signature]*  
City of Hays, Kansas

**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 uninterrupted 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 *21* day of *July*, 20 *11*, with subsequent publications being made on the following dates:

- \_\_\_\_\_, 20\_\_\_\_
- \_\_\_\_\_, 20\_\_\_\_
- \_\_\_\_\_, 20\_\_\_\_

*[Handwritten signature]*  
Publisher

Subscribed and sworn to before me this *21* day of *July*, 20 *11*.

*[Handwritten signature]*  
Notary Public

Printer's fee/ Affidavit fee \$ *121.00*