

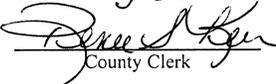
CERTIFICATE

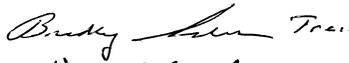
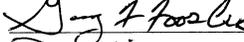
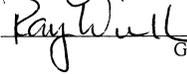
2014

To the Clerk of Ness County, State of Kansas  
We, the undersigned, officers of  
**Highpoint Township**  
certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2014; and (3) the  
Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

|   |                         | 2014 Adopted Budget                  |                                  |                               |
|---|-------------------------|--------------------------------------|----------------------------------|-------------------------------|
| Table of Contents:                      |                         | Budget Authority<br>for Expenditures | Amount of 2013<br>Ad Valorem Tax | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2014 | Page No. 2              |                                      |                                  |                               |
| Alloc of MVT, RVT, and 16/20M Vehicles  | 3                       |                                      |                                  |                               |
| Schedule of Transfers                   | 4                       |                                      |                                  |                               |
| Statement of Indebt. & Lease/Purchase   | 5                       |                                      |                                  |                               |
| Fund                                    | K.S.A.                  |                                      |                                  |                               |
| General                                 | 79-1962                 | 15,950                               | 3,607                            | .420                          |
| <b>Totals</b>                           | xxxxxx                  | 15,950                               | 3,607                            | .420                          |
| Budget Summary                          | 7                       |                                      |                                  |                               |
| Neighborhood Revitalization Rebate      | 8                       | Is a Resolution required?            |                                  | Yes                           |
| Resolution                              | 9                       |                                      |                                  |                               |
| Final Assessed Valuation:               | County Clerk's Use Only |                                      |                                  |                               |
| Township                                | <b>8,584,947</b>        |                                      |                                  |                               |
|   | Nov. 1, 2013 Valuation  |                                      |                                  |                               |

Assisted by:  
**Adams, Brown, Beran & Ball, Chtd.**  
**Certified Public Accountants**  
Address:  
**PO Box 1186**  
**Hays, KS 67601**  
Email:  
**dher1@abbb.com**

Attest: *August 20, 2013*  
  
County Clerk

  
  
  
Governing Body

Special Road Election held \_\_\_\_\_ for \_\_\_ Mills for \_\_\_ years.  
First levy in \_\_\_\_\_.

Highpoint Township

2014

**Computation to Determine Limit for 2014**

|   |           | <b>Amount of Levy</b>  |
|---|-----------|------------------------|
| 1. Total Tax Levy Amount in 2013  | + \$      | <u>2,500</u>           |
| 2. Debt Service Levy in 2013  | - \$      | <u>0</u>               |
| 3. <b>Tax Levy Excluding Debt Service</b>   | <b>\$</b> | <u><u>2,500</u></u>    |
| <br><b>2013 Valuation Information for Valuation Adjustments:</b>                    |           |                        |
| 4. <b>New Improvements for 2013:</b>  | + _____   | <u>0</u>               |
| 5. <b>Increase in Personal Property for 2013:</b>                                   |           |                        |
| 5a. Personal Property 2013  | + _____   | <u>79,840</u>          |
| 5b. Personal Property 2012  | - _____   | <u>72,824</u>          |
| 5c. Increase in Personal Property (5a minus 5b)                                     | + _____   | <u>7,016</u>           |
|   |           | (Use Only if > 0)      |
| 6. <b>Valuation of Property that Changed in Use during 2013:</b>                    | + _____   | <u>0</u>               |
| 7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>                              |           | <u>7,016</u>           |
| 8. Total Estimated Valuation July 1, 2013   | _____     | <u>8,584,907</u>       |
| 9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>                     | _____     | <u>8,577,891</u>       |
| 10. Factor for Increase (7 divided by 9)  | 8200      | <u>0.00082</u>         |
| 11. Amount of Increase (10 times 3)   | 7500      | + \$ _____             |
| 12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b> |           | \$ <u><u>2,502</u></u> |
| 13. <b>Debt Service Levy in this 2014</b>   |           | <u>0</u>               |
| 14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>  |           | <u><u>2,502</u></u>    |

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Allocation of Motor, Recreational, and 16/20M Vehicle Tax

| Budgeted Funds<br>for 2013 | Budget Tax Levy<br>Amount for 2014 | Allocation for Proposed Year 2014 |     |            |
|----------------------------|------------------------------------|-----------------------------------|-----|------------|
|                            |                                    | MVT                               | RVT | 16/20M Veh |
| General                    | 2,500                              | 40                                | 0   | 158        |
|                            | 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          |
|                            | 0                                  | 0                                 | 0   | 0          |
|                            | 0                                  | 0                                 | 0   | 0          |
|                            | 0                                  | 0                                 | 0   | 0          |
| Total                      | 2,500                              | 40                                | 0   | 158        |

County Treasurer's Motor Vehicle Estimate 40  
 County Treasurer's Recreational Vehicle Estimate 0  
 County Treasurer's 16/20M Vehicle Estimate 158

Motor Vehicle Factor 0.01603  
 Recreational Vehicle Factor 0.00014  
 16/20M Vehicle Factor 0.06310





Highpoint Township

2014

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

| Adopted Budget<br><b>General</b>            | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013  | Proposed Budget<br>Year for 2014 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1         | 22,663                        | 22,895                             | 11,563                           |
| Receipts:                                   |                               |                                    |                                  |
| Ad Valorem Tax                              | 17,030                        | 2,500                              | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                              | 0                             | 0                                  | 0                                |
| Motor Vehicle Tax                           | 29                            | 33                                 | 40                               |
| Recreational Vehicle Tax                    | 2                             | 2                                  | 0                                |
| 16/20 M Vehicle Tax                         | 24                            | 22                                 | 158                              |
| LAVTR                                       | 0                             | 0                                  | 0                                |
| Gross Earnings (Intangibles) Tax            | 391                           | 751                                | 618                              |
| Interest on Idle Funds                      | 69                            | 0                                  | 0                                |
| Miscellaneous                               | 11                            | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec  |                               |                                    |                                  |
| <b>Total Receipts</b>                       | <b>17,556</b>                 | <b>3,308</b>                       | <b>816</b>                       |
| <b>Resources Available:</b>                 | <b>40,219</b>                 | <b>26,203</b>                      | <b>12,379</b>                    |
| Expenditures:                               |                               |                                    |                                  |
| Salaries & Wages                            | 462                           | 250                                | 250                              |
| Equipment                                   | 0                             | 0                                  | 0                                |
| Operating Expense                           | 2,873                         | 4,390                              | 8,200                            |
| Fire Control                                | 6,915                         | 0                                  | 0                                |
| Lease Payments                              | 7,074                         | 0                                  | 0                                |
| Fire District #2                            | 0                             | 10,000                             | 7,500                            |
| Transfer to Spec. Mach.(No Levy)            |                               |                                    |                                  |
| Does the General Fund have a tax levy       |                               |                                    |                                  |
| Transfer to Spec. Mach.(Gen has Levy)       |                               |                                    |                                  |
| Transfer can not exceed 25% Resources Avail |                               |                                    |                                  |
| Neighborhood Revitalization Rebate          |                               | 0                                  | 0                                |
| Miscellaneous                               |                               | 0                                  | 0                                |
| Does misc. exceed 10% of Total Expenditures |                               |                                    |                                  |
| <b>Total Expenditures</b>                   | <b>17,324</b>                 | <b>14,640</b>                      | <b>15,950</b>                    |
| Unencumbered Cash Balance Dec 31            | 22,895                        | 11,563                             | xxxxxxxxxxxxxxxx                 |
| 2012/2013 Budget Authority Amount:          | 29,705                        | 14,640                             | xxxxxxxxxxxxxxxx                 |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 15,950                           |
|   |                               | Tax Required                       | 3,571                            |
|   |                               | Delinquent Comp Rate: 1.0%         | 36                               |
|   |                               | Amount of 2013 Ad Valorem Tax      | 3,607                            |

2014

NOTICE OF BUDGET HEARING

The governing body of  
Highpoint Township  
Ness County

will meet on August 12th, 2013 at 8:00 p.m. at HCR Box 9; Bazine, Kansas 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 HCR Box 9; Bazine, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund                            | Prior Year Actual 2012 |                  | Current Year Estimate 2013 |                  | Proposed Budget 2014              |                               |                |
|---------------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
|                                 | Expenditures           | Actual Tax Rate* | Expenditures               | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2013 Ad Valorem Tax | Est. Tax Rate* |
| General                         | 17,324                 | 2.500            | 14,640                     | 0.345            | 15,950                            | 3,607                         | 0.420          |
| Totals                          | 17,324                 | 2.500            | 14,640                     | 0.345            | 15,950                            | 3,607                         | 0.420          |
| Less: Transfers                 | 0                      |                  | 0                          |                  | 0                                 |                               |                |
| Net Expenditure                 | 17,324                 |                  | 14,640                     |                  | 15,950                            |                               |                |
| Total Tax Levied                | 17,064                 |                  | 2,500                      |                  | xxxxxxxxxxxxxxxx                  |                               |                |
| Assessed Valuation:             |                        |                  | 8,200                      |                  |                                   |                               |                |
| Township                        | 6,824,261              |                  | 7,255,493                  |                  | 8,584,907                         |                               |                |
| Outstanding Indebtedness, Jan 1 | 2011                   |                  | 2012                       |                  | 2013                              |                               |                |
| G.O. Bonds                      | 0                      |                  | 0                          |                  | 0                                 |                               |                |
| Other                           | 0                      |                  | 0                          |                  | 0                                 |                               |                |
| Lease Purchase Principal        | 6,925                  |                  | 47,500                     |                  | 0                                 |                               |                |
| Total                           | 6,925                  |                  | 47,500                     |                  | 0                                 |                               |                |

\*Tax rates are expressed in mills.

  
Township Officer

Highpoint Township

2014

**2014 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2014 | 2013 Ad Valorem before Rebate** | 2013 Mil Rate before Rebate | Estimate 2014 NR Rebate |
|-------------------------|---------------------------------|-----------------------------|-------------------------|
| General                 | 3,607                           | 0.420                       | 0                       |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| 0                       |                                 |                             |                         |
| TOTAL                   | 3,607                           | 0.420                       | 0                       |

2013 July 1 Valuation: 8,584,907

Valuation Factor: 8,584.907

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: \_\_\_\_\_

\*\*This information comes from the 2014 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

(Published in the Ness County News on Thursday, August 1, 2013) -1t

NOTICE OF BUDGET HEARING

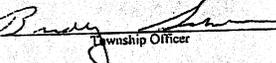
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Highpoint Township  
Ness County

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| Fund                      | Prior Year Actual 2012 |                  | Current Year Estimate 2013 |                  | Proposed Budget 2014              |                               |                |
|---------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
|                           | Expenditures           | Actual Tax Rate* | Expenditures               | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2013 Ad Valorem Tax | Est. Tax Rate* |
| General                   | 17,324                 | 2.500            | 14,640                     | 0.345            | 15,950                            | 3,607                         | 0.420          |
| Totals                    | 17,324                 | 2.500            | 14,640                     | 0.345            | 15,950                            | 3,607                         | 0.420          |
| Less: Transfers           | 0                      |                  | 0                          |                  | 0                                 |                               |                |
| Net Expenditure           | 17,324                 |                  | 14,640                     |                  | 15,950                            |                               |                |
| Total Tax Levied          | 17,064                 |                  | 2,500                      |                  | XXXXXXXXXXXXXXXXXX                |                               |                |
| Assessed Valuation:       |                        |                  | 8,200                      |                  |                                   |                               |                |
| Township                  | 6,824,261              |                  | 7,255,493                  |                  | 8,584,907                         |                               |                |
| Outstanding Indebtedness, |                        |                  |                            |                  |                                   |                               |                |
| Jan 1                     | 2011                   |                  | 2012                       |                  | 2013                              |                               |                |
| G.O. Bonds                | 0                      |                  | 0                          |                  | 0                                 |                               |                |
| Other                     | 0                      |                  | 0                          |                  | 0                                 |                               |                |
| Lease Purchase Principal  | 6,925                  |                  | 47,500                     |                  | 0                                 |                               |                |
| Total                     | 6,925                  |                  | 47,500                     |                  | 0                                 |                               |                |

\*Tax rates are expressed in mills.  
  
Township Officer