State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Highland
will meet on September 10, 2025 at 5:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	700,903	47.645	495,000	49.635	1,334,078	232,542	51.635
Debt Service	117,211		150,000		163,000		
Library							
Special Highway	19,752		30,000		146,070		
Water	426,432		560,000		877,327		
Sewer	157,993		240,000		812,695		
Capital Projects					177,098		
Non-Budgeted Funds-A	25,624						
Non-Budgeted Funds-B	692						
Totals	1,448,607	47.645	1,475,000	49.635	3,510,268	232,542	51.635
						*Revenue Neutral Rate***	*48.631*
Less: Transfers	121,894		160,000		228,000		
Net Expenditure	1,326,713		1,315,000		3,282,268		
Total Tax Levied	193,914		219,012		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,069,971		4,412,473		4,503,580		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	624,176	2,672,837	2,598,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	624,176	2,672,837	2,598,000

*Tax rates are expressed in mills

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

Charles N. Batchelder
Official Title: Mayor