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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	6	1,334,078	232,542	52.469
Debt Service	10-113		163,000		
Library	12-1220				
Special Highway			146,070		
Water			877,327		
Sewer			812,695		
Capital Projects			177,098		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	3,510,268	232,542	52.469
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,432,025
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	48.631
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Sept 25, 2025

County Clerk

Governing Body

CPA Summary

City of Highland

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	219,012	28,438	511	3,379	743	352
Debt Service						
Library						
TOTAL	219,012	28,438	511	3,379	743	352

County Treas Motor Vehicle Estimate	28,438				
County Treas Recreational Vehicle Estimate		511			
County Treas 16/20M Vehicle Estimate			3,379		
County Treas Commercial Vehicle Tax Estimate				743	
County Treas Watercraft Tax Estimate					352

Motor Vehicle Factor	0.12985				
Recreational Vehicle Factor		0.00233			
16/20M Vehicle Factor			0.01543		
Commercial Vehicle Factor				0.00339	
Watercraft Factor					0.00161

City of Highland 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Special Highway Fund	0	0	50,000	K.S.A. 12-1,119
Water Fund	Debt Service Fund	117,211	150,000	163,000	K.S.A.12-825d
General Fund	Parks and Recreation	4,683	10,000	15,000	Council Resolution
	Totals	121,894	160,000	228,000	
	Adjustments*				
	Adjusted Totals	121,894	160,000	228,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Highland

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Tower/Water Line	3/25/2013	3/28/2053	2.50	805,000	555,810	3/28	3/28	13,895	18,173	12,975	19,093
Water Treatment Plant Series A	10/26/2023	10/26/2063	1.38	1,262,000	1,238,123	10/26	10/26	17,024	24,206	16,691	24,539
Water Treatment Plant Series I	10/26/2023	10/26/2063	1.25	820,000	804,067	10/26	10/26	10,051	16,132	9,849	16,334
Total G.O. Bonds					2,598,000			40,970	58,511	39,515	59,966
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					2,598,000			40,970	58,511	39,515	59,966

City of Highland

2026

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, 2025	Payments Due 2025	Payments Due 2026
Totals					0	0	0

***If 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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	320,712	647,980	660,992
Receipts:			
Ad Valorem Tax	184,803	219,012	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,084		
Motor Vehicle Tax	24,914	20,000	28,438
Recreational Vehicle Tax	505	200	511
16/20M Vehicle Tax	0	0	3,379
Commercial Vehicle Tax	657	500	743
Watercraft Tax	0	0	352
Gross Earning (Intangible) Tax	3,661	7,000	4,821
Mineral Production Tax			
Local Alcoholic Liquor	4,733	4,000	5,000
Compensating Use Tax	70,925	60,000	60,000
Local Sales Tax	127,741	120,000	120,000
Franchise Tax	67,654	70,000	70,000
Licenses	617	300	300
Municipal Court	13,776	14,000	14,000
Reimbursement	1,482	1,500	1,500
Redemption District	2,515	1,500	1,500
Federal Grants	484,695	0	120,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	9,281	5,000	10,000
Neighborhood Revitalization Rebate		-15,000	0
Miscellaneous	29,128		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,028,171**	**508,012**	**440,544**
Resources Available:	**1,348,883**	**1,155,992**	**1,101,536**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,348,883	1,155,992	1,101,536
Expenditures:			
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			
Personnel Services	90,943	110,000	180,000
Commodities	32,068	60,000	120,000
Contractual	31,801	60,000	150,000
Public Safety (Inc Wage & FB)	116,136	160,000	175,000
Parks and Recreation	14,102	20,000	50,000
Highways and Streets	398,693	60,000	125,000
Neighborhood Revitalization	12,477	15,000	17,000
Capital Outlay	0	0	452,078
Debt Service	0	0	0
Operating Transfers - Sp Highway	0	0	50,000
Operating Transfers - Park & Rec	4,683	10,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**700,903**	**495,000**	**1,334,078**
Unencumbered Cash Balance Dec 31	647,980	660,992	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	998,725	1,015,097	1,334,078
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,334,078
		Tax Required	232,542
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	232,542

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	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 Fund	117,211	150,000	163,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**117,211**	**150,000**	**163,000**
Resources Available:	**117,211**	**150,000**	**163,000**
Expenditures:			
Principal	74,838	90,000	122,000
Interest & Fees	42,373	60,000	41,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**117,211**	**150,000**	**163,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	135,000	161,000	163,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	163,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

City of Highland 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,812	20,030	24,050
Receipts:			
State of Kansas Gas Tax	24,970	27,020	27,020
County Transfers Gas		0	0
Transfer from General		0	50,000
Interest on Idle Funds		7,000	45,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,970**	**34,020**	**122,020**
Resources Available:	**39,782**	**54,050**	**146,070**
Expenditures:			
Commodities	19,752	20,000	27,000
Contractual		5,000	35,000
Capital Outlay		5,000	84,070
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,752**	**30,000**	**146,070**
Unencumbered Cash Balance Dec 31	20,030	24,050	0
2024/2025/2026 Budget Authority Amount:	111,920	133,682	146,070

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	507,302	537,327	427,327
Receipts:			
Charges to Customers	454,372	400,000	400,000
Federal Grants	2,000		
Loan Proceeds			
Adjust. For Qualifying Budget Credit			
Interest on Idle Funds		50,000	50,000
Miscellaneous	85		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**456,457**	**450,000**	**450,000**
Resources Available:	**963,759**	**987,327**	**877,327**
Expenditures:			
Personnel Services	123,821	150,000	205,000
Commodities	47,294	70,000	107,000
Contractual Services	138,106	190,000	200,000
Capital Outlay			202,327
Debt Service			
Transfer to Debt Service Fund	117,211	150,000	163,000
Adjust. for Qualifying Budget Credit			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**426,432**	**560,000**	**877,327**
Unencumbered Cash Balance Dec 31	537,327	427,327	0
2024/2025/2026 Budget Authority Amount:	650,901	842,302	877,327

CPA Summary

City of Highland 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	510,190	592,695	582,695
Receipts:			
Charges to Customers	240,498	230,000	230,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**240,498**	**230,000**	**230,000**
Resources Available:	**750,688**	**822,695**	**812,695**
Expenditures:			
Personnel Services	82,432	100,000	120,000
Commodities	45,206	70,000	90,000
Contractual	30,355	70,000	602,695
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**157,993**	**240,000**	**812,695**
Unencumbered Cash Balance Dec 31	592,695	582,695	0
2024/2025/2026 Budget Authority Amount:	665,835	755,190	812,695

Adopted Budget

Capital Projects	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**177,098**
Unencumbered Cash Balance Dec 31	27,098	27,098	0
2024/2025/2026 Budget Authority Amount:	177,098	177,098	177,098

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Degginger Fund		**Comm. Center**		**Diversion Fund**		**Park & Recreation**		**Minier Park (Est. 2016)**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,903	Cash Balance Jan 1	14,500	Cash Balance Jan 1	1,479	Cash Balance Jan 1	1,487	Cash Balance Jan 1	54,945	82,314
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc. Revenue	1,700	License, Rent, Permits	1,950	License, Rent, Permits	1,850	State aid/grants	4,733	Misc. Revenue	0	
		Misc. Revenue	4,860	Misc. Revenue	3,750	License, Rent, Permits	0			
						Misc. Revenue	7,280			
						Operating Transfers	4,683			
Total Receipts	1,700	Total Receipts	6810	Total Receipts	5600	Total Receipts	16696	Total Receipts	0	30,806
Resources Available:	11,603	Resources Available:	21,310	Resources Available:	7,079	Resources Available:	18,183	Resources Available:	54,945	113,120
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	2,493	Commodities	0	Commodities	0	Personnel Services	7,126	Commodities		
Contractual	0	Contractual	7,803	Contractual	2,440	Commodities	100	Contractual		
						Contractual	4,210			
						Capital Outlay	1,452			
Total Expenditures	2,493	Total Expenditures	7,803	Total Expenditures	2,440	Total Expenditures	12,888	Total Expenditures	0	25,624
Cash Balance Dec 31	9,110	Cash Balance Dec 31	13,507	Cash Balance Dec 31	4,639	Cash Balance Dec 31	5,295	Cash Balance Dec 31	54,945	87,496 **
										87,496 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

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)**		**Opioid (Est. 2022)**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	692	Cash Balance Dec 31	0	Cash Balance Dec 31	2,737	Cash Balance Dec 31		Cash Balance Dec 31		3,429
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Federal Grants	3,065					
Total Receipts	0	Total Receipts	0	Total Receipts	3065	Total Receipts	0	Total Receipts	0	3,065
Resources Available:	692	Resources Available:	0	Resources Available:	5,802	Resources Available:	0	Resources Available:	0	6,494
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	692	Capital Outlay		Commodities	0					
Total Expenditures	692	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	692
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	5,802	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**5,802** **
										5,802 **

** Note: These two block figures should agree.

CPA Summary

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		xxxxxxxxxxxxxxxxxx		
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

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): 2026

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 2025 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2025 *Expenditures*	2024 Ad Valorem Tax
General	12-101a	1,015,097	219,012
Debt Service	10-113	161,000	0
Library	12-1220	0	0

Fund name for all other funds with a tax levy:

Total Tax Levy Funds for 2025 Budgeted Year: 219,012

Other (non-tax levy) fund names:

Special Highway	133,682
Water	842,302
Sewer	755,190
Capital Projects	177,098

Single Non Tax Levy:

1		
2		
3		
4		

Total Expenditures for 2025 Budgeted Year: 3,084,369

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	Opioid (Est. 2022)
4	
5	

From the 2025 Budget, Budget Summary Page		2023 Tax Rate (2024 Column)
General		47.645
Debt Service		0.000
Library		0.000
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		47.645

Total Tax Levied (2024 budget column)		193,914
Assessed Valuation (2024 budget column)		4,069,971

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

City of Highland 2026

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

From the County Clerk's 2026 Budget Information:	
Total Assessed Valuation for 2025	4,503,580
Gross earnings (intangible) tax estimate for 2026	4,821
Neighborhood Revitalization	320,788

Revenue Neutral Rate 48.631

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	49.635
Debt Service	0.000
Library	0.000
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	49.635

Final Assessed Valuation from the November 1, 2024 Abstract	4,412,473

From the County Treasurer's Budget Information - 2026 Budget Year Estimates:	
Motor Vehicle Tax Estimate	28,438
Recreational Vehicle Tax Estimate	511
16\20 M Vehicle Tax	3,379
Commercial Vehicle Tax Estimate	743
Watercraft Tax Estimate	352

Computation of Delinquency

Actual Delinquency for 2023 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 Municipal Services Website (Budget Workbooks and Tax Estimates):	
2026 State Distribution for Kansas Gas Tax	27,020
2026 County Transfers for Gas***	0
Adjusted 2025 State Distribution for Kansas Gas Tax	27,020
Adjusted 2025 County Transfers for Gas***	0

***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 2024 Budget Certificate Page	
Funds	2024 Expenditure Amounts Budget Authority
General	998,725
Debt Service	135,000
Library	0
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	111,920
Water	650,901
Sewer	665,835
Capital Projects	177,098
0	
0	
0	
0	
0	
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

Budget Hearing Notice Only

Official Name:
Official Title:
Date:
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.
Time:
Location:
Budget Available at:

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name: Charles N. Batchelder
Official Title: Mayor
Date: September 10, 2025
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.
Time: 5:00 PM
Location: City Hall
Budget Available at: City Hall

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.
Time:
Location:

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget hearing notice.

Notice of Revenue Neutral Rate Intent

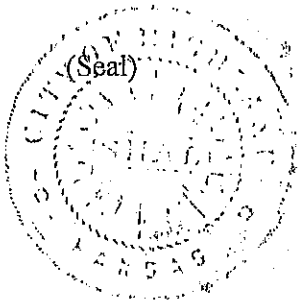
THE GOVERNING BODY OF CITY OF HIGHLAND, KS HEREBY NOTIFIES THE DONIPHAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 51.635. The date of our hearing is September 10, 2025 at 5:00 PM and will be held at city hall, 220 W Main St. in Highland, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 10, 2025.



Charles N Batchelder

Clerk or Officer of Governing Body

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body 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		xxxxxxxxxxxxxxxxxx		
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

(First published in the Kansas Chief July 24, 2025)

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Charles N. Batchelder
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 1 consecutive weeks, the first publication thereof being made as aforesaid on the 24 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Publisher

Subscribed and sworn to before me this 24th day of July, 2025.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF HIGHLAND, KS HEREBY NOTIFIES THE DONIPHAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

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*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 10, 2025.

(Seal)

Charles N Batchelder

Clerk or Officer of Governing Body



City of Highland
The Snowflake City of Kansas



Residents
Visitors
Business
Government

Council Meeting
2nd Wednesday 5:00
October 8, 2025
November 12, 2025
December 10, 2025
January 14, 2026
February 11, 2026
City Hall

Municipal Court
1st&3rd Mondays 4:00 PM
September 15, 2025
October 6 & 20, 2025
November 3 & 17, 2025
December 1 & 15, 2025
City Hall

Open Public Records Guide

Emergency Management

Contact Us
City Hall
PO Box 387
220 West Main St.
Highland, Kansas 66035
Hours: 8:00-12:00
1:00-4:00
Voice: 785-442-3765
Fax: 785-444-CITY (2489)
joann@cityofhighlandks.com
or
debra@cityofhighlandks.com

Utility Emergency
Trevor Saunders
785-741-4919
TBA
785-850-1318

Fire
Non-Emergency:
785-442-3838
Emergency:9-1-1

Police
Non-Emergency:
785-442-3212
Emergency: 9-1-1

View City Map

FAIR HOUSING HOTLINE
Housing Discrimination Hotline
800-669-9777
Ks Human Rights Commission
913-296-3206
2024 Fair Housing Activity

City of Highland
Water Quality Report
For Calendar Year

2011
2012
2013
2014

Home >

Welcome...



Mayor Charles Batchelder and the 2024 council members welcome you to Highland, KS. Highland is nestled in the very Northeast county of Kansas, a small community with a big heart. With education at an utmost importance, Highland Community College gives many opportunities to community personnel and many others. Being the "oldest college in Kansas," Highland Community College gives a solid base to individuals wanting to further their education. If adventure is your call, then Highland can give you that too. Fishing, hunting and boating can all be done within a 5 mile radius from town. Come visit Highland where Learning to Live is Living to Learn! (Standing L-R: Mayor Charles Batchelder, Terry Gibson, Tana Snyder; Seated L-R: Marty Allen, Robert Ellerman, Keith Edmonds)

Announcements...
Follow Us On Facebook

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 also available at City Hall and will be available at this hearing. View Here

City of Highland to Conduct Citywide Low-to-Moderate Income Survey for CDBG Eligibility Highland, KS – July 29, 2025
The City of Highland will partner with Governmental Assistance Services (GAS) to conduct a citywide random sample Low-to-Moderate Income (LMI) survey to assess Highland's eligibility for Community Development Block Grant (CDBG) funds from the Kansas Department of Commerce. These funds may provide up to $650,000 in grant funding to support vital municipal projects, including a proposed park/ballfield project at Highland City Park/community ball field. Full Release

Consumer Confidence Report (CCR) Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. The city's water treatment plant is operational, maintained levels between 5.4 – 8.2 ppm, and has had no nitrate violations of the drinking water regulations. If you are caring for an infant and have concerns, you should ask for advice from your health care provider. There are no required health effects violation notices. Because of the sampling schedules, some of the results may be older than one year. The Consumer Confidence Report is available directly online by clicking here or anytime during business hours, you may pick up a hard copy at city hall.

Consumer Confidence Report (CCR) During the first two quarter of 2023, the City of Highland had Nitrate violation of the drinking water regulations. The city's water treatment plant began operations near the conclusion of the second quarter and since that time the city has had no violations of the drinking water regulations. During the non-compliance

CITY OF HIGHLAND SNOWFLAKE CITY OF KANSAS

In January of 2011, Highland PRIDE voted to raise $7,000 to purchase lighted snowflakes for the downtown streetlights and become the self-proclaimed "Snowflake City of Kansas." Full Article

Click here to make a payment

Quick Links
Doniphan County
Doniphan County Sheriff
State of Kansas
US Government
Internal Revenue
KS Attorney General
KS League of Municipalities
K-State Extension - Don. Co.
KS Department of Commerce
KS Department of Labor

Local Weather
WunderMap|Interactive
7-Day Forecast
Current Road Conditions

Traffic & Travel Information

Roll Call Vote

A Roll Call Vote of the City of Highland, KS To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025

Resolution No. 2025-02

Governing Body Member	Yes	No	No Vote
Terry Gibson	✓		
Roger Rush	✓		
Robert Ellerman	✓		
Keith Edmonds			✓/Absent
Tana Snyder	✓		
Charles N. Batchelder, Mayor			
TOTAL			

Certified:

Jenna Karsi Clerk

Resolution No. 2025-02

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 48.631 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 10, 2025 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 48.631 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 10th day of September, 2025, and **SIGNED** by the Mayor.

Charles A Batchelder

Mayor

Attested:

Jessica Kaw

City Clerk