The Highlands

Fixed

State of Kansas
City

14.810 2026

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 expenditure 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	188,660	15.000 97.116	14.810
Debt Service	10-113				
Library	12-1220				
Special Highway					
Capital Improvement Fund					
Equipment Reserve Fund					
Parks & Recreation			2,500		
American Rescue Plan Fund					
#REF!					
Totals		xxxxxx	191,160	97,116	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice			6,557,324		15.000 publ.
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	14.055
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: _____ 2025

County Clerk

Governing Body

The Highlands Y

LOCALiQ

Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

AFFIDAVIT OF PUBLICATION

Jeff Jackson
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:

08/24/2025

Sworn to and subscribed before on 08/24/2025

Legal Clerk

Notary, State of WI, County of Brown

8·25·26

My commission expires

Publication Cost:	$491.36		
Tax Amount:	$0.00		
Payment Cost:	$491.36		
Order No:	11597385	# of Copies:	
Customer No:	603071	1	
PO #:			

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
The Highlands
will meet on September 8, 2025 at 5:30 P.M. at Marcos Meathaus 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 Mayor by request and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	164,675	14.889	153,444	14.889	188,660	97,116	15.000
Debt Service							
Library							
Special Highway							
Capital Improvement Fund							
Equipment Reserve Fund							
Parks & Recreation					2,500		
American Rescue Plan Fund	25,655		8,604				
#REF!							
Totals	190,330	16.860	162,048	14.889	191,160	97,116	15.000
						*Revenue Neutral Rate***	~~14.955~~
Less: Transfers	0		0		0		
Net Expenditure	190,330		162,048		191,160		
Total Tax Levied	93,666		92,160		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,545,007		6,189,602		6,474,205		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Lyle Foss
City Official Title: Treasurer

The Highlands

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	92,160	0	0	0	0	98
Debt Service						
Library						
TOTAL	92,160	0	0	0	0	98

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 98

Motor Vehicle Factor 0.00000

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00107

The Highlands

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

The Highlands

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 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.**

The Highlands 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,605	25,605	25,605
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**25,605**	**25,605**	**25,605**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	25,605	25,605	25,605
2024/2025/2026 Budget Authority Amount:	0	0	0

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,952	13,358	16,358
Receipts:			
Charges to Customers			
Transfer due to Liquor Tax 50%	5,406	3,000	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,406**	**3,000**	**2,500**
Resources Available:	**13,358**	**16,358**	**18,858**
Expenditures:			
Parks & Recreation		0	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**2,500**
Unencumbered Cash Balance Dec 31	13,358	16,358	16,358
2024/2025/2026 Budget Authority Amount:	0	0	2,500

CPA Summary

The Highlands 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **American Rescue Plan Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,259	8,604	0
Receipts:			
Distribution			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**34,259**	**8,604**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
NW Drainage Project	25,655	8,604	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,655**	**8,604**	**0**
Unencumbered Cash Balance Dec 31	8,604	0	0
2024/2025/2026 Budget Authority Amount:	25,655	23,919	0

Adopted Budget **Capital Improvement Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	159,793	232,793	232,793
Receipts:			
Allocations	73,000		66,210
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**73,000**	**0**	**66,210**
Resources Available:	**232,793**	**232,793**	**299,003**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	232,793	232,793	299,003
2024/2025/2026 Budget Authority Amount:	0	0	0

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: The Highlands
Reno

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,189,602	$6,474,205
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 6,474,205

Valuation Factor: 6,474.205

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

CITY OF THE HIGHLANDS, KANSAS

RESOLUTION NUMBER 2025-0087

A RESOLUTION APPROVING THE (1) PROPOSED INTENT TO EXCEED THE REVENUE NEUTRAL RATE FOR THE CITY OF THE HIGHLANDS; (2) THE PROPOSED TAX RATE; AND (3) THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO CONSIDER ADOPTING A BUDGET THAT EXCEEDS THE REVENUE NEUTRAL RATE.

WHEREAS, K.S.A. 79-2988 prohibits a taxing subdivision from levying a tax rate in excess of the revenue neutral rate (RNR) determined by the County Clerk unless certain procedures are followed; and

WHEREAS, K.S.A. 79-2988 requires the County Clerk, by June 15, 2025, to notify the City of The Highlands' RNR; and

WHEREAS, on July 14, 2025, the Governing Body met to discuss the RNR and whether to adopt a 2026 budget that exceeds the RNR of 14.055; and

WHEREAS, K.S.A.79-2988 requires the Governing Body to notify the County Clerk on or before July 20, 2025 to notify the County Clerk of the City's proposed 2026 budget intent

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF THE HIGHLANDS that this Resolution shall constitute notice to the County Clerk of the Governing Body's proposed intent to adopt a resolution exceeding the City's RNR.

BE IT FURTHER RESOLVED THAT:

1. The Governing Body adopts a proposed tax rate of 15.000 mills.

2. At least 10 days in advance of the public hearing, the Governing Body shall publish notice of its proposed intent to exceed the RNR by publishing notice
   a. on the website of the Governing Body, and
   b. in a weekly or daily newspaper of the county having a general circulation therein, and
   c. shall include, but not be limited to, its proposed tax rate, its revenue neutral rate, and the date, time, and location of the public hearing.

3. The public hearing to entertain public comment regarding possible adoption of a 2026 budget that exceeds the RNR of 14.055 shall take place on September 8, 2025 at 5:30 pm 922 W. Crazy Horse Drive, second floor, in the City of The Highlands.

4. The final approved 2026 budget must be presented to the County Clerk's office by 5:00 pm on October 1, 2025.

5. The resolution shall take effect and be in force immediately upon its adoption.

ADOPTED AND APPROVED by the Governing Body of the City of The Highlands, Kansas, the 8th day of September, 2025.



Carol Moore

Mayor Carol Moore

Zane Jackson

City Clerk Zane Jackson

Roll Call Vote

A Roll Call Vote of the City of the Highlands To Levy a Property Tax Exceeding the Revenue

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 2025-0087

Governing Body Member	Yes	No	No Vote
Jeff Jackson	X		
Christina Gardner	X		
Lyle Foss	X		
Kenneth R Nuss	X		
Mark Kerschen, Absent			
TOTAL	**4**		

Certified: 9-9-25

The Highlands

Y ✓

County and Cities

Certificate Page (signed by governing body)	✓
Allocation ofMV, RV, 16/20M, commercial and watercraft tax estimates	✓
Schedule of Transfers	✓
Statement of Indebtedness	✓
Statement of Lease Purchase	✓
Library Grant Page (if applicable)	✓
All Applicable Fund Pages	✓
Published Notice of Budget Hearing	✓
Proof of Publication	✓
Published Notice of RNR Hearing (if applicable)	✓
Neighborhood Revitalization (if applicable)	✓
TIF (if applicable)	N/A
Resolution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓