STATE OF KANSAS
Budget Form CC-A
2025-2026

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2025	Date Due		Amount Due 7/1/25 - 6/30/26		Amount Due 7/1/26 - 12/31/27	
					Interest	Principal	Interest	Principal	Interest	Principal

Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Doniphan COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Highland Community College

certify that: (1) the hearing mentioned in the attached proof of 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 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		18,114,892	2,683,369	17.465
Postsecondary Technical Education			4,829,770	xxxxxxxxx	
Adult Education	71-617		132,306	0	
Adult Supplementary Education	74-32,261		0	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		0	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			3,183,363	xxxxxxxxx	
Total Current Funds Unrestricted			26,260,331	2,683,369	
Plant Funds					
Capital Outlay	71-501		105,500	158,250	1.030
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	xxxxxxx	
Total Plant Funds			105,500	158,250	
Total – All Funds		xxxxxxx	26,365,831		18.495
Hearing Notice				Final Assessed Valuation	
				153,644,223	

Assisted by:
Andrew Gutschenritter, VPFO

VPFO

Attest: September 25, 2025

County Clerk

Revenue Neutral Rate:	16.477
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Signature and Title of Elected Official

Page No.

Form 108
(Revised 5/2025)

Community College Name: Highland Community College

County: Doniphan

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2026 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,827,268	$1,262,666	$5,089,934
2. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,882,267	$1,240,102	$5,122,369
3. Estimated increase in State Funding for K.S.A. 71-204			$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$0

Form 112
(Revised 5/2025)

Community College Highland Community College
County Doniphan

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*		$0		
2. 2024 Actual Taxes Levied*		$2,273,178		
3. Less: delinquent taxes	0.0%	$0	$0	$0
4. Less: 2024 Taxes Received*		$2,273,178		
5. Total Deductions (add Lines 3 + 4)		$2,273,178	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		($0)	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Community College Highland Community College
County Doniphan

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/25*					
2. 2024 Actual Taxes Levied*		$146,428			
3. Less: delinquent taxes	0.0%	$0	$0	$0	$0
4. Less: 2024 Taxes Received*		$146,428			
5. Total Deductions (add Lines 3 + 4)		$146,428	$0	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$0	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/25 to 6/30/26

*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26

Actual Deliquency for 2023 Taxes * 0.0%

Estimated Delinquency Rate used in this budget 0.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2025)

Community College: Highland Community College
County: Doniphan

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2025-2026

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2024-2025 School Year Until March 2026. Revenues will not be received until March 2027 for new levies made in 2025-2026.

		(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1.	General	$2,273,178	93.9%	0.0%	0.0%	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$0	0.0%	0.0%	0.0%	0.0%	
4.	Capital Outlay	$146,428	6.1%	0.0%	0.0%	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$2,419,606	100.000%	$0	$0	$0	$0
			(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2025-2026.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.
(e) These figures are pulled in from Form 112 for the period 7/1/25 - 6/30/26.
(f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-A1
2025-2026

STATEMENT OF CONDITIONAL LEASE,
LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2025	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/27
Incubator Building	11/1/2016	10	3.6250	145,000		145,000	33,304	17,545	17,545
COP Refinance Dec 2019	12/4/2019	16	2.4789	3,835,000		3,835,000	2,985,000	254,260	32,873
Incubator Remodel	6/21/2019	10	5.0000	499,697		499,697	228,416	64,946	0
Spring Hill Apartments	6/1/2020	6	4.0000	195,000		195,000	44,551	36,717	9,179

*Use arbitrage yield on the bonds.

*Note: If leasing/renting with no intent to purchase, do not report contract.

Adopted Budget — Budget Form CC-B — 2025-2026

Current Funds Unrestricted **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	1,262,770	1,469,939	587,710
Transfer of Fund Balances, July 1 *	2	xxxxxxxxx	xxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	1,262,770	1,469,939	587,710
Revenues				
Student Sources:				
Tuition	4	4,641,852	2,427,208	2,839,833
Fees	5	0	1,788,350	1,968,493
Total Student Income	9	4,641,852	4,215,558	4,808,326
Federal Sources:				
Federal Grants	10	4,009,036	4,009,036	4,056,313
Other Federal Income	11			
Total Federal Income	19	4,009,036	4,009,036	4,056,313
State Sources:				
Non-Tiered State Aid (Form 108)	20	3,958,591	3,882,267	3,827,268
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	3,958,591	3,882,267	3,827,268
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(0)
Current Year Ad Valorem Property Tax	31	2,269,584	2,388,369	xxxxxxxxx
Motor Vehicle Tax	32			203,296
Recreational Vehicle Tax	33			3,170
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	2,269,584	2,388,369	206,465
Other Sources:				
Gifts	40	140,771		350,000
Interest	41			
All Other Income	42		576,039	**2,685,800**
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	140,771	576,039	3,035,800
Total Revenues (9 + 19 + 29 + 39 + 49)	60	15,019,834	15,071,269	15,934,173
Total Resources Available (3 + 60)	62	16,282,604	16,541,208	16,521,883

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

STATE OF KANSAS
Budget Form CC-B

Adopted Budget 2025-2026

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	16,282,604	16,541,208	16,521,883
EXPENDITURES				
Education and General:				
Instruction	63	3,031,273	4,098,540	4,281,305
Research	64	78,459	81,444	85,001
Public Service	65	230,558	225,524	230,034
Academic Support	66	2,641,971	2,475,261	2,524,766
Student Services	67	3,353,785	3,315,164	3,381,467
Institutional Support	68	1,956,429	4,781,565	5,910,194
Operation and Maintenance	69	4,441,782	2,326,672	4,530,618
Scholarships	70			
Total Expenditures	79	15,734,257	17,304,170	20,943,385
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82	(921,592)	(1,350,673)	(2,828,493)
Mandatory Transfers	83			
Total Transfers	89	(921,592)	(1,350,673)	(2,828,493)
Total Expenditures & Transfers (79 + 89)	90	14,812,665	15,953,497	18,114,892
Unencumbered Cash Balance June 30 (62 - 90)	91	1,469,939	587,710	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			587,710
Tax in Process (30)	95			(0)
Total Resources less tax-in-process (60 - 30)	96			15,934,173
Six Month Resources (50% of 96) *	97			7,967,086
Total Resources (94 thru 97)	98			24,488,970
Total Expenditures & Transfers (90)	99			18,114,892
Six Month Expenditures (50% of 99) *	100			9,057,446
Total 18 Month Expenditures (99 + 100)	101			27,172,338
Tax Required Prior to Operating Grant (101- 98)	102			2,683,369
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			2,683,369
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			2,683,369

* 50% is the recommeded amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	0	0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	2,750,168	2,638,078	3,076,925
Fees	5	485,324	364,402	490,178
Total Student Income	9	3,235,492	3,002,480	3,567,103
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,549,554	1,240,102	1,262,666
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,549,554	1,240,102	1,262,666
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,785,046	4,242,582	4,829,769
Total Resources Available (3 + 60)	62	4,785,046	4,242,582	4,829,770

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	4,785,046	4,242,582	4,829,770
EXPENDITURES				
Education and General:				
Instruction	63	2,669,831	2,941,858	2,525,071
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	148,623	98,454	138,451
Student Services	67	532,924	493,667	332,261
Institutional Support	68	192,735	317,226	412,327
Operation and Maintenance	69	500,319	296,708	242,749
Scholarships	70			
Total Expenditures	79	4,044,432	4,147,913	3,650,859
Transfers				
Non-Mandatory Transfers	82	740,614	94,668	1,178,911
Mandatory Transfers	83			
Total Transfers	89	740,614	94,668	1,178,911
Total Expenditures & Transfers (79 + 89)	90	4,785,046	4,242,581	4,829,770
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

STATE OF KANSAS
Budget Form CC-D
2025-2026

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	(0)
Revenues				
Student Sources:				
Tuition	4	0		
Fees	5	0		
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	123,408	111,328	94,517
Other Federal Income	11			
Total Federal Income	19	123,408	111,328	94,517
State Sources:				
State Grants and Contracts	22	58,390	53,590	37,789
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	58,390	53,590	37,789
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	181,798	164,918	132,306
Total Resources Available (3 + 60)	62	181,798	164,918	132,306

** Optional – if revenue is shown, expenditures must be included.

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2025-2026

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	181,798	164,918	132,306
Expenditures				
Education and General:				
Instruction	63	199,864	214,482	144,112
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	199,864	214,482	144,112
Transfers				
Non-Mandatory Transfers	82	-18,066	-49,564	(11,806)
Mandatory Transfers	83			
Total Transfers	89	-18,066	-49,564	(11,806)
Total Expenditures and Transfers (79 + 89)	90	181,798	164,918	132,306
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	XXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			132,306
Six Month Resources (50% of 96)	97			66,153
Total Resources (94 thru 97)	98			198,459
Total Expenditures & Transfers (90)	99			132,306
Six Month Expenditures (50% of 99) *	100			66,153
Total 18 Month Expenditures (99 + 100)	101			198,459
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget Fund	Fund	Fund	Fund	Fund	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3		0						0
Revenues									
Student Sources	9								0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	2,976,694	2,832,281	3,183,362					3,183,362
Other Income	52								0
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	2,976,694	2,832,281	3,183,362	0	0	0	0	3,183,362
Expenditures									
Salaries & Benefits	69								0
General Operating Expenses	70	1,597,751	1,526,713	1,521,975					1,521,975
Supplies	71								0
Cost of Goods Sold	72								0
Equipment	73								0
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	1,597,751	1,526,713	1,521,975	0	0	0	0	1,521,975
Transfers									
Mandatory Transfers	80	1,378,943	1,305,569	1,661,388					1,661,388
Non-Mandatory Transfers	81								0
Total Transfers	89	1,378,943	1,305,569	1,661,388	0	0	0	0	1,661,388
Total Expenditures & Transfers (78 + 89)	90	2,976,694	2,832,282	3,183,363	0	0	0	0	3,183,363
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	0	0	0	0	0	0	0	-1

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		146,428	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	146,428	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	0	146,428	0
Total Resources Available (3 + 60)	62	0	146,428	0

STATE OF KANSAS
Budget Form CC-I
2025-2026

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	0	146,428	(0)
Expenditures				
Plant Equipment and Facility	71		146,428	105,500
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	146,428	105,500
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	146,428	105,500
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			(0)
Total Expenditures & Transfers (90)	99			105,500
Six Month Expenditures (50% of 99) *	100			52,750
Total 18 Month Expenditures (99 + 100)	101			158,250
Tax Required (101 - 98)	102			158,250
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			158,250

* Recommended

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET

The governing body of Highland Community College in Doniphan will meet on
August 20th, 2025 at 6:30 PM at 606 W Main St, Highland, KS 66035, Admin Conference Room
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Highland Communtiy College and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	14,812,665		15,953,497		18,114,892	2,683,369	17.464
Postsecondary Tech Ed	4,785,046		4,242,581		4,829,770	xxxxxxxxx	xxx
Adult Education	181,798		164,918		132,306	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,976,694	xxx	2,832,282	xxx	3,183,363	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		146,428		105,500	158,250	1.030
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	22,756,203	0.000	23,339,706	0.000	26,365,831	xxxxxxxxx	18.494
						*Revenue Neutral Rate***	*16.477*
Total Tax Levied	2,139,659		2,531,619		xxxxxxxxxx	2,841,619	
Assessed Valuation	158,223,711		155,868,703		153,648,977		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	3,843,608	3,824,728	3,291,271
Total	3,843,608	3,824,728	3,291,271

* Tax Rates are expressed in mills.

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

Highland Community College, Chairman,
Board of Trustees

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET

The governing body of Highland Community College in Doniphan will meet on August 20th, 2025 at 6:30 PM at 606 W Main St, Highland, KS 66035, Admin Conference Room for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of ied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Highland Commu and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	14,812,665		12,853,697		17,253,347	2,834,394	18.447
Postsecondary Tech Ed	4,785,046		4,242,581		4,528,081	xxxxxxxxx	xxx
Adult Education	181,798		164,918		132,306	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,976,694	xxx	2,832,282	xxx	3,183,363	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		146,428		105,500	158,250	1.030
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	22,756,203	0.000	20,239,906	0.000	25,202,596	xxxxxxxxx	19.477
						*Revenue Neutral Rate***	*16.477*
Total Tax Levied	0		0		xxxxxxxxxx	2,992,644	
Assessed Valuation	161,475,003		155,868,703		153,648,977		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	3,843,608	3,824,728	3,291,271
Total	3,843,608	3,824,728	3,291,271

* Tax Rates are expressed in mills.

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

Highland Community College, Chairman,
Board of Trustees

(First published in the Kansas Chief July 31, 2025)

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	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	14,812,665		15,807,069		17,253,318	2,834,393	18.447
Postsecondary Tech Ed	4,785,046		4,242,581		4,528,081	xxxxxxxxx	xxx
Adult Education	181,798		164,918		132,306	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,976,694	xxx	2,832,282	xxx	3,183,363	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		146,428		105,500	158,250	1.030
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	22,756,203	0.000	23,193,278	0.000	25,202,567	xxxxxxxxx	19.477
					*Revenue Neutral Rate***		*16.477*
Total Tax Levied	2,139,659		2,331,619		xxxxxxxxx	2,992,644	
Assessed Valuation	158,223,711		155,868,703		153,648,977		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No Fund Warrants			
Temporary Notes			
Lease Purchase Principal	3,843,608	3,824,728	3,291,271
Total	3,843,608	3,824,728	3,291,271

* Tax Rates are expressed in mills.

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

Thomas H. Smith
Highland Community College, Chairman,
Board of Trustees

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 31 day of July, 2025, with subsequent publications being made on the following dates:

August 7, 2025

_____, 20___

_____, 20___

Publisher

Subscribed and sworn to before me this 7th day of August, 2025.

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Highland Community College, **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 19.477 mills. The date of our hearing is August 20th, 2025 at 6:30 AM (PM) and will be held at Highland Community College address in Highland, Kansas. 18.447 mills - General & 1.030 mills - Capital Outlay

606 W Main @ Admin Building Conference Room

*** 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 June 25th, 2025.

Thomas A. Smith

Clerk or Officer of Governing Body

Chairman, Board of Trustees

Roll Call Vote

A Roll Call Vote of the Highland Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 08-20-2025

Governing Body Member	Yes	No	No Vote
Vernie Coy	X		
Mark Rounds	X		
Bill Noll	X		
Tom Smith	X		
Jason Taylor	X		
Carl Tharman	X		
TOTAL	6		

Certified:

Karen A Meeks

Resolution NO. 8-20-2025

A resolution expressing the property taxation policy of Highland Community College with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2025-2026.

Whereas, 2021 SB 13 and Senate Sub for HB 2104 provide that a levy of property taxes to finance the 2025-2026 budget of Highland Community College be authorized by resolution.

NOW, THEREFORE, BE IT RESOLVED by Highland Community College that the 2025-2026 budget with the levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2025-2026, as adjusted pursuant to 2021 SB 13 and Senate Sub for HB 2104, is hereby adopted.

Adopted this 20th day of August, 2025, by Highland Community College, Doniphan County, Kansas.

Karen A Meeks

Board Clerk, Highland Community College

Thomas V. Smith

Board Chairman, Highland Community College