

NOTICE TO TAXPAYERS

The **Notice to Taxpayers** is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **Highland Municipal Building, 3333 Ridge Road, Highland, IN.**

Notice is hereby given to taxpayers of **HIGHLAND CIVIL TOWN, LAKE COUNTY**, Indiana that the proper officers of **HIGHLAND CIVIL TOWN** will conduct a public hearing on the year **2027** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **HIGHLAND CIVIL TOWN** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **HIGHLAND CIVIL TOWN** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **HIGHLAND CIVIL TOWN** will meet to adopt the following budget:

Public Hearing Date	Monday, September 28, 2026	Adoption Meeting Date	Monday, October 12, 2026
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	Highland Municipal Building, 3333 Ridge Road. Highland. IN	Adoption Meeting Location	Highland Municipal Building, 3333 Ridge Road. Highland. IN
Estimated Civil Max Levy	\$10,564,079		
Property Tax Cap Credit Estimate	\$1,028,600		

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference Column 3 /Column 5
0101 - GENERAL	\$11,216,131	\$7,715,819	\$0	\$7,269,641	6.14%
0180 - DEBT SERVICE	\$684,000	\$914,183	\$0	\$661,664	38.16%
0254 - LOCAL INCOME TAX	\$958,050	\$0	\$0	\$0	
0342 - POLICE PENSION	\$880,122	\$0	\$0	\$0	

0706 - LOCAL ROAD & STREET	\$486,610	\$0	\$0	\$0	
0708 - MOTOR VEHICLE HIGHWAY	\$1,028,270	\$0	\$0	\$0	
1151 - CONTINUING EDUCATION	\$17,160	\$0	\$0	\$0	
1301 - PARK & RECREATION	\$3,186,803	\$1,608,575	\$0	\$1,517,323	6.01%
1380 - PARK BOND	\$1,189,716	\$1,400,639	\$0	\$1,321,595	5.98%
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	\$90,000	\$0	\$0	\$0	
2391 - CUMULATIVE CAPITAL DEVELOPMENT	\$934,580	\$867,623	\$0	\$866,052	0.18%
2411 - ECONOMIC DEV INCOME TAX CEDIT	\$680,000	\$0	\$0	\$0	
2430 - REDEVELOPMENT - GENERAL	\$945,822	\$374,550	\$0	\$353,349	6.00%
6421 - DISTRICT SOLID WASTE MANAGEMENT	\$148,000	\$0	\$0	\$0	
9500 - Information & Communication	\$436,175	\$0	\$0	\$0	
9501 - VIPS/Park Public Safety Fund	\$6,000	\$0	\$0	\$0	
9502 - Special Events Non-Reverting	\$256,125	\$0	\$0	\$0	
9505 - Building and Inspection	\$531,659	\$0	\$0	\$0	
Totals	\$23,675,223	\$12,881,389	\$0	\$11,989,624	