

CERTIFICATETO THE CLERK OF Seward County COUNTY, STATE OF KANSASWe the undersigned, duly elected, qualified and acting officers of
Seward County 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		20,115,000	9,950,473	35.428
Postsecondary Technical Education			7,750,000	XXXXXXXXXX	
Adult Education	71-617		0	0	
Adult Supplementary Education	74-32,261		217,608	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		800,037	XXXXXXXXXX	
Auxiliary Enterprise			3,322,153	XXXXXXXXXX	
Total Current Funds Unrestricted			32,204,798	9,950,473	
Plant Funds					
Capital Outlay	71-501		1,023,387	0	
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			1,023,387	0	
Total – All Funds		XXXXXXX	33,228,185		35.428
Hearing Notice				Final Assessed Valuation	
			283,741,668 - 2,875,337 (TIF & RHID) =		280,866,331

Assisted by:

Revenue Neutral Rate: 32.38

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

YES

Attest: 9-19, 2025

Shacia D. Young
County Clerk

Ron Oliver
Ron Oliver, Chair of the Board of Trustees

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

The governing body of Seward County Community College in Seward County will meet on
September 8, 2025 at 7:30 PM at Hobbie Building Board Room A108
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 Seward County Community College Hobbie Building
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	19,097,737		19,080,175		20,115,000	9,950,473	34.991
Postsecondary Tech Ed	6,214,508		6,696,395		7,750,000	xxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	163,906	xxx	147,723	xxx	217,608	xxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
Truck Driver Training	765,666	xxx	609,894	xxx	800,037	xxxxxxxx	xxx
Auxiliary Enterprise	2,309,314	xxx	2,301,818	xxx	3,322,153	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	2,293,101		271,878		1,023,387	0	0.000
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	xxxxxxxx	xxx
Total All Funds	30,844,232	0.000	29,107,883	0.000	33,228,185	xxxxxxxx	34.991
Revenue Neutral Rate**							32.380
Total Tax Levied	0		0		xxxxxxxx	9,950,473	
Assessed Valuation	267,825,941		262,750,664		284,371,278		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	2,915,000	2,760,000	2,600,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			1,507,492
Total	2,915,000	2,760,000	4,107,492

* Tax Rates are expressed in mills.

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


Seward County Community College, Clerk of the Board

**A RESOLUTION OF SEWARD COUNTY COMMUNITY COLLEGE, KANSAS TO
ADOPT THE FISCAL YEAR 2026 BUDGET AND APPROPRIATING BY FUND THE
MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2026;**

WHEREAS, the Fiscal Year 2026 Seward County Community College budget is hereby approved for submission to the State of Kansas, Department of Administration and the County Clerk, Seward County, Kansas.

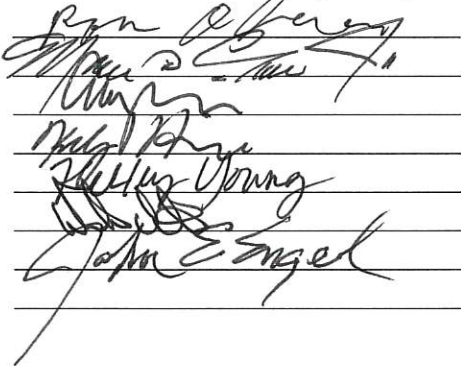
WHEREAS, the 2026 budget, as approved and filed with the County Clerk, shall constitute and shall hereafter be declared to be an appropriation for each fund, and any appropriation of funds provided for by the resolution must comply with Chapter 70 of Article 29 of the Kansas Statutes Annotated.

WHEREAS, the funds for paying all claims against the Fiscal Year 2026 Seward County Community College budget which are officially approved by the Governing Body of Seward County Community College are hereby appropriated out of the fiscal year 2026 funds, to be received by the Vice President of Business Affairs.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF
SEWARD COUNTY COMMUNITY COLLEGE:**

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 08th day of September 2025 and **SIGNED** by the Governing Body.



Attested:



Clerk of the Board of Trustees

**A RESOLUTION OF SEWARD COUNTY COMMUNITY COLLEGE, KANSAS TO
LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Seward County Community College was calculated as 32.38 mills by the Seward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Seward County Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 08, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

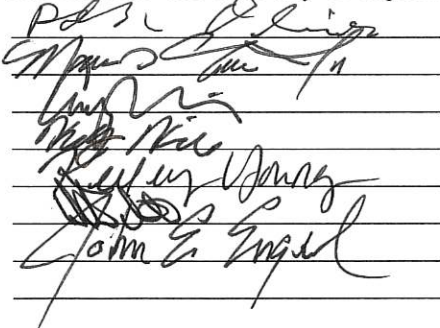
WHEREAS, the Governing Body of Seward County Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF
SEWARD COUNTY COMMUNITY COLLEGE:**

Seward County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.991 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 08th day of September 2025 and **SIGNED** by the Governing Body.

The block contains five handwritten signatures in black ink, each written over a horizontal line. The signatures are: 1. A signature starting with 'P...' and ending with '...'. 2. A signature starting with 'M...' and ending with '...'. 3. A signature starting with 'L...' and ending with '...'. 4. A signature starting with 'M...' and ending with '...'. 5. A signature starting with 'J...' and ending with '...'. The signatures are written in a cursive style.

Attested:

The block contains a single handwritten signature in black ink, written over a horizontal line. The signature is written in a cursive style.

Roll Call Vote

A Roll Call Vote of the Seward County Community College Board of Trustees To Levy a Property Tax
Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Monday, September 8, 2025 at 7:30PM.

Resolution No.09082025

Governing Body Member	Yes	No	No Vote
Ron Oliver	✓		
Marvin Chance Jr.	✓		
Casey Mein	✓		
Kelly Hill	✓		
Keeley Young	✓		
Dustin Ormiston	✓		
John Engel	✓		
TOTAL			

Certified:



PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Shay Bales, being first duly sworn, deposes and says: That he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 28 day of August, 2028

Shay Bales

SUBSCRIBED AND SWORN to before me this 28 day of

August, 2025

Leslie Bales

Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . \$ 59.40



(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 28, 2025)11

NOTICE OF HEARING TO CALL THE REVENUE NEUTRAL RATE AND BUDGET HEARING

2025-2026 BUDGET

The governing body of Seward County, Kansas, is hereby giving notice that it will hold a public hearing on September 8, 2025 at 7:00 PM at the Board Building located at 4100

For the purpose of determining the revenue neutral rate and budget for the year 2025-2026, the governing body of Seward County, Kansas, is hereby giving notice that it will hold a public hearing on September 8, 2025 at 7:00 PM at the Board Building located at 4100

It is to be noted, the revenue neutral rate and budget for the year 2025-2026, the governing body of Seward County, Kansas, is hereby giving notice that it will hold a public hearing on September 8, 2025 at 7:00 PM at the Board Building located at 4100

BUDGET SUMMARY

The Department and the amount of 2025 Tax is shown below. The revenue neutral rate is shown below. The revenue neutral rate is shown below. The revenue neutral rate is shown below.

	2024 2024	Actual Tax Rate	2024 2025	Actual Tax Rate	Proposed Budget 2025 2026	Revenue Neutral Rate	2025 2026
Current Funds Unrestricted							
General Fund	19,007,237	34.027	19,007,237	34.72	20,115,600	9.210,171	34.601
Postsecondary Tech Ed	6,114,508		6,114,508		7,750,000	XXXXXXX	XXX
Adult Education	0	XXX	0	XXX	0	0	0.000
Adult Supp Education	143,723	XXX	143,723	XXX	217,000	XXXXXXX	XXX
Motorcycle Driver	0	XXX	0	XXX	0	XXXXXXX	XXX
Truck Driver Training	795,000	XXX	649,000	XXX	800,000	XXXXXXX	XXX
Auxiliary Enterprise	2,319,314	XXX	2,319,314	XXX	3,125,000	XXXXXXX	XXX
Plant Funds						XXXXXXX	XXX
Capital Outlay	2,293,191	XXX	2,293,191	XXX	1,073,137	XXXXXXX	XXX
Bond and Interest	0	0	0	0	0	0	0.000
Special Assessment	0	0	0	0	0	0	0.000
No Fund Warrants	0	0	0	0	0	0	0.000
Revenue Bonds	0	XXX	0	XXX	0	XXXXXXX	XXX
Total All Funds	30,844,232	34.027	29,107,883	34.72	33,228,185	XXXXXXX	34.601
Total Tax Levied	9,111,111		9,111,111		XXXXXXX	Revenue Neutral Rate**	9.210,171
Assigned Valuation	267,825,941		267,825,941		234,371,778		84,385
Outstanding Indebtedness, July 1							
2023							
G.O. Bonds							
Capital Outlay Bonds							
Revenue Bonds	2,915,000		2,780,000		2,920,000		
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal							
Total	2,915,000		2,780,000		1,507,492		

* Tax Rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 19-275f

Seward County Community College, Clerk of the Board

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
COPs Series 2018	3/27/2018	3.3500	3,610,000	2,600,000	4/1/2025	4/1/2025	84,313	165,000	79,363	170,000
Bank of Beaver City Lease Purc	7/26/2024	7.75%	2,000,000	1,632,706	7/26/2025	7/26/2025	157,153	139,045	146,227	149,971

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

[illegible]

*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	11,094,053	6,354,306	3,789,574
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	11,094,053	6,354,306	3,789,574
Revenues				
Student Sources:				
Tuition	4	1,055,021	2,201,657	3,500,000
Fees	5	790,039	105,129	2,000,000
Total Student Income	9	1,845,060	2,306,786	5,500,000
Federal Sources:				
Federal Grants	10		5,661	700,000
Other Federal Income	11	85	1,272,628	10,000
Total Federal Income	19	85	1,278,289	710,000
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,659,433	1,400,731	1,504,714
State Grants and Contracts	22	250,000	250,000	0
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,909,433	1,650,731	1,504,714
Local Sources:				
Prior Year Ad Valorem Property Tax	30			147,903
Current Year Ad Valorem Property Tax	31	8,740,391	8,836,860	xxxxxxxxxx
Motor Vehicle Tax	32	799,558	770,833	790,324
Recreational Vehicle Tax	33	4,216	4,287	4,628
Delinquent Tax	34	97,302	261,511	68,868
In Lieu of Tax - Industrial Revenue Bond	35	1,045	1,052	0
Other Local Income	36	(14,629)	0	
Total Local Income	39	9,627,884	9,874,543	1,011,724
Other Sources:				
Gifts	40	109,255	211,088	839,450
Interest	41	662,053	759,961	1,000,000
All Other Income	42	204,220	434,045	538,550
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	975,528	1,405,094	2,378,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	14,357,990	16,515,443	11,104,438
Total Resources Available (3 + 60)	62	25,452,043	22,869,749	14,894,012

20,978,981

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

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

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	25,452,043	22,869,749	14,894,012
EXPENDITURES				
Education and General:				
Instruction	63	2,891,949	3,278,900	3,800,000
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	167,875	170,205	700,000
Student Services	67	3,568,341	3,034,388	3,000,000
Institutional Support	68	3,818,396	4,029,122	4,000,000
Operation and Maintenance	69	4,492,839	3,875,967	3,620,000
Scholarships	70	199,458	1,194,350	1,285,000
Total Expenditures	79	15,138,858	15,582,932	16,405,000
Transfers				
Transfer to Vocational	81	3,200,000	3,600,000	3,600,000
Non-Mandatory Transfers	82	630,670	(231,741)	0
Mandatory Transfers	83	128,209	128,984	110,000
Total Transfers	89	3,958,879	3,497,243	3,710,000
Total Expenditures & Transfers (79 + 89)	90	19,097,737	19,080,175	20,115,000
Unencumbered Cash Balance June 30 (62 - 90)	91	6,354,306	3,789,574	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			3,789,574
Tax in Process (30)	95			147,903
Total Resources less tax-in-process (60 - 30)	96			10,956,535
Six Month Resources (50% of 96) *	97			5,478,267
Total Resources (94 thru 97)	98			20,372,279
Total Expenditures & Transfers (90)	99			20,115,000
Six Month Expenditures (50% of 99) *	100			10,057,500
Total 18 Month Expenditures (99 + 100)	101			30,172,500
Tax Required Prior to Operating Grant (101 - 98)	102			9,800,221
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			9,800,221
Delinquent Tax Estimate	105	1.5%		150,252
Taxes Levied (104 + 105)	106			9,950,473

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

Adopted Budget

Budget Form CC-C

2025-2026

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	741,545	466,018	436,078
Transfer to General Fund	2	xxxxxxxx	xxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	741,545	466,018	436,078
Revenues				
Student Sources:				
Tuition	4	716,666	851,727	1,250,000
Fees	5	306,381	284,422	500,000
Total Student Income	9	1,023,047	1,136,149	1,750,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,077,611	927,897	1,046,871
State Grants and Contracts	22	1,224,950	1,208,765	1,500,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	2,302,561	2,136,662	2,546,871
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxx
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		88,999	
Interest	41			
All Other Income	42	63,373	54,645	100,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Transfer from General Fund	44	2,550,000	3,250,000	3,300,000
Total Other Income	49	2,613,373	3,393,644	3,400,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,938,981	6,666,455	7,696,871
Total Resources Available (3 + 60)	62	6,680,526	7,132,473	8,132,949

** 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	6,680,526	7,132,473	8,132,949
EXPENDITURES				
Education and General:				
Instruction	63	4,307,829	4,388,149	5,250,000
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	67,064	83,077	100,000
Student Services	67	343,373	335,197	400,000
Institutional Support	68	679,573	695,672	800,000
Operation and Maintenance	69	816,669	1,194,300	1,200,000
Scholarships	70			
Total Expenditures	79	6,214,508	6,696,395	7,750,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	6,214,508	6,696,395	7,750,000
Unencumbered Cash Balance June 30 (62 - 90)	93	466,018	436,078	xxxxxxx

382,949

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	67,531	50,154	12,608
Revenues				
Student Sources:				
Tuition	4			
Fees	5	128,410	78,692	150,000
Total Student Income	9	128,410	78,692	150,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40		24,660	5,000
Interest	41			
All Other Income	42	18,119	6,825	50,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	18,119	31,485	55,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	146,529	110,177	205,000
Total Resources Available (3 + 60)	62	214,060	160,331	217,608

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	214,060	160,331	217,608
EXPENDITURES				
Education and General:				
Instruction	63	163,906	147,723	217,608
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	163,906	147,723	217,608
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	163,906	147,723	217,608
Unencumbered Cash Balance June 30 (62 - 90)	93	50,154	12,608	xxxxxxx

Adopted Budget

Current Funds Unrestricted Truck Driver Training Course Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	28,546	94,327	23,037
Revenues				
Student Sources:				
Tuition	4			150,000
Fees	5	105,509	84,550	215,000
Total Student Income	9	105,509	84,550	365,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	57,093	102,054	110,000
Other State Income	24			
Truck Driver Training Course	25			
Total State Income	29	57,093	102,054	110,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	18,845	2,000	2,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Transfer from General Fund	44	650,000	350,000	300,000
Total Other Income	49	668,845	352,000	302,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	831,447	538,604	777,000
Total Resources Available (3 + 60)	62	859,993	632,931	800,037

Adopted Budget

CURRENT FUNDS UNRESTRICTED		2023-2024	2024-2025	2025-2026
Truck Driver Training Course Fund	Line	Audited	Unaudited	Proposed
Total Resources Available	62	859,993	632,931	800,037
EXPENDITURES				
Education and General:				
Instruction	63	763,752	609,894	800,037
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	1,914		
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	765,666	609,894	800,037
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	765,666	609,894	800,037
Unencumbered Cash Balance June 30 (62 - 90)	93	94,327	23,037	xxxxxxx

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					2025-2026 Proposed Budget
				Bookstore Fund	Dorm/Cafeteria Fund	Cosmetology Fund	Auto Business Fund	Fund	
Unencumbered Cash									
Balance July 1	3	1,613,385	1,516,518	71,726	1,271,745	294,762	7,226		1,645,459
Revenues									
Student Sources	9	18,089	12,170	1,000	15,000				16,000
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	2,194,358	2,413,110	800,000	2,457,153	65,000			3,322,153
Other Income	52		5,479						0
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	2,212,447	2,430,759	801,000	2,472,153	65,000	0	0	3,338,153
Expenditures									
Salaries & Benefits	69	450,251	425,585	165,000	600,000	0			765,000
General Operating Expenses	70	147,668	79,867	15,000	356,774				371,774
Supplies	71	6,406	127,076	15,000	300,000	40,000	7,226		362,226
Cost of Goods Sold	72	1,261,768	1,527,950	550,000	1,000,000	15,000			1,565,000
Equipment	73	78,025	13,060		15,000				15,000
Buildings	74	347,747	128,280	56,000	30,000				86,000
Land	75	17,449	0						0
Lease Purchase Payment	76				157,153				157,153
	77								0
Total Expenditures	78	2,309,314	2,301,818	801,000	2,458,927	55,000	7,226	0	3,322,153
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81								0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	2,309,314	2,301,818	801,000	2,458,927	55,000	7,226	0	3,322,153
Unencumbered Cash Balance June 30 (3 + 54 - 90)	92	1,516,518	1,645,459	71,726	1,284,971	304,762	0	0	1,661,459

Adopted Budget

Plant Funds		2023-2024	2024-2025	2025-2026
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	191,812	-1,637,205	23,387
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	366,231		0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
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	366,231	0	0
Other Sources:				
Gifts	40	97,500	105,091	500,000
Interest	41	353	360	
All Other Income	42		1,532,491	
Cancellation of Prior Year Encumbrances	43		257,528	xxxxxxxxxx
Tax Credit Donations Income	44		37,000	500,000
Total Other Income	49	97,853	1,932,470	1,000,000
Total Revenues				
(19 + 29 + 39 + 49)	60	464,084	1,932,470	1,000,000
Total Resources Available (3 + 60)	62	655,896	295,265	1,023,387

Adopted Budget

Plant Funds		2023-2024	2024-2025	2025-2026
Capital Outlay	Line	Audited	Unaudited	Proposed
Total Resources Available	62	655,896	295,265	1,023,387
Expenditures				
Plant Equipment and Facility	71	2,293,101	467,418	1,023,387
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	2,293,101	467,418	1,023,387
Total Transfers	89		-195,540	
Total Expenditures & Transfers (79+89)	90	2,293,101	271,878	1,023,387
Unencumbered Cash Balance June 30 (62 - 90)	93	-1,637,205	23,387	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			23,387
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			1,000,000
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			1,023,387
Total Expenditures & Transfers (90)	99			1,023,387
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			1,023,387
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	1.5%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Community College Name:

County:

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.	<u>\$1,504,714</u>	<u>\$1,046,871</u>	<u>\$2,551,585</u>
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.	<u>\$1,400,731</u>	<u>\$1,284,821</u>	<u>\$2,685,552</u>
3. Estimated increase in State Funding for K.S.A. 71-204			<u>\$0</u>
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			<u>\$0</u>

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*			
2. 2024 Actual Taxes Levied*	\$9,122,513		
3. Less: delinquent taxes	1.5% \$137,750	\$0	\$0
4. Less: 2024 Taxes Received*	\$8,836,860		
5. Total Deductions (add Lines 3 + 4)	\$8,974,610	\$0	\$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)	\$147,903	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)	\$103,313	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$68,868	\$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.

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*				
3. Less: delinquent taxes	1.5% \$0	\$0	\$0	\$0
4. Less: 2024 Taxes Received*				
5. Total Deductions (add Lines 3 + 4)	\$0	\$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 \$790,324		*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26 \$4,628	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26	
Actual Delinquency for 2023 Taxes *	1.5%		*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26	
Estimated Delinquency Rate used in this budget	1.5%			

* These amounts are available from the County Treasurer.

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	\$9,122,513	100.0%	\$790,324	\$4,628	\$0	
2. Postsecondary Tech Ed	\$0	0.0%	\$0	\$0	\$0	
3. Adult Education	\$0	0.0%	\$0	\$0	\$0	
4. Capital Outlay	\$0	0.0%	\$0	\$0	\$0	
5. Bond and Interest	\$0	0.0%	\$0	\$0	\$0	
6. Special Assessment	\$0	0.0%	\$0	\$0	\$0	
7. No Fund Warrants	\$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	\$9,122,513	100.000%	\$790,324	\$4,628	\$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.