Budget Form CC-K 2022-2023 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Allen County COUNTY, STATE OF KANSAS

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

Allen 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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		12,352,643	2,683,784	
Postsecondary Technical Education			2,556,056	xxxxxxxxx	
Adult Education	71-617		0	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			2,496,746	xxxxxxxxx	
Total Current Funds Unrestricted			17,405,445	2,683,784	
Plant Funds					
Capital Outlay	71-501		600,000	559,616	
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			600,000	559,616	
Total – All Funds		xxxxxxx	18,005,445		
Hearing Notice				Final Assessed Valuation	

Assisted by: Roberta Nickell

Revenue Neutral Rate: 18.614

Attest: August 29, 2022

Sherri L Kubik

County Clerk

Jenny Spillman

Jenny Spillman, Board Chairman

Gena Clounch Vicki Curry Lonnie Larson Robin Schallie Jessica Thompson

Resolution No. 22-23

A RESOLUTION OF THE Allen County Community College, Iola, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Allen County Community College was calculated as 18.614 mills by the Allen County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Allen 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 August 25, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Allen 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 THE Allen County Community College:

The Allen County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.825 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 25th day of August 2022 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Allen County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 25, 2022
Resolution No. 22-23

Governing Body Member	Yes	No	No Vote
Virginia Spillman	✓		
Lonnie Larson	✓		
Vicki Curry	✓		
Gena Clounch	✓		
Jessica Thompson	✓		
Robin Schallie	✓		
TOTAL	6	0	0

Certified: Roberta Mitchell

Form 108
(Revised 6/2022)

Community College Name: Allen County Community College

County: Allen County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,956,632	$1,327,658	$5,284,290
2. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,557,200	$1,327,658	$4,884,858
3. Estimated increase in State Funding for K.S.A. 71-204			$399,432
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$319,546

Community College Allen County Community College
County Allen County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*				
2. 2021 Actual Taxes Levied*		$2,523,340		
3. Less: delinquent taxes	5.0%	$126,167	$0	$0
4. Less: 2021 Taxes Received*		$2,380,058		
5. Total Deductions (add Lines 3 + 4)		$2,506,225	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$17,115	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$94,625	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$63,077	$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: Allen County Community College
County: Allen County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/22*					
2. 2021 Actual Taxes Levied*		$525,984			
3. Less: delinquent taxes	5.0%	$26,299	$0	$0	$0
4. Less: 2021 Taxes Received*		$496,117			
5. Total Deductions (add Lines 3 + 4)		$522,416	$0	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$3,568	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$19,724	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$13,148	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/22 to 6/30/23	*10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23
$333,205	$5,544	

Actual Deliquency for 2020 Taxes *	2.0%	*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/22 to 6/30/23
Estimated Delinquency Rate used in this budget	5.0%	

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2022)

Community College: Allen County Community College
County: Allen County

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

2022-2023

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 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

		(1) 2021 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	$2,523,340	82.8%	27572999.9%	458729.9%	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	$525,984	17.2%	5747526.1%	95621.1%	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	$3,049,324	100.000%	$333,205	$5,544	$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 2022-2023.

(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 7/1/22 - 6/30/23.

(f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-A
2022-2023

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2022	Date Due		Amount Due 7/1/22 - 6/30/23		Amount Due 7/1/23 - 12/31/24	
					Interest	Principal	Interest	Principal	Interest	Principal

STATE OF KANSAS
Budget Form CC-A1
2022-2023

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 6/30/2022	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/24

*Use arbitrage yield on the bonds.

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

Current Funds Unrestricted **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	12,242,164	14,348,179	15,982,148
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	12,242,164	14,348,179	15,982,148
Revenues				
Student Sources:				
Tuition	4	2,559,364	2,411,970	2,598,000
Fees	5	951,502	913,304	937,400
Total Student Income	9	3,510,866	3,325,274	3,535,400
Federal Sources:				
Federal Grants	10	18,092		
Other Federal Income	11		5,106	
Total Federal Income	19	18,092	5,106	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	3,591,858	3,557,200	3,956,632
LAVTR	21			0
State Grants and Contracts	22		34,374	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	3,591,858	3,591,574	3,956,632
Local Sources:				
Prior Year Ad Valorem Property Tax	30	55,173	48,063	17,115
Current Year Ad Valorem Property Tax	31	2,235,449	2,380,058	xxxxxxxxxx
Motor Vehicle Tax	32	255,008	236,717	275,730
Recreational Vehicle Tax	33	3,901	3,615	4,587
Delinquent Tax	34	45,461	31,164	63,077
In Lieu of Tax - Industrial Revenue Bond	35	2,602	1,884	0
Other Local Income	36			
Total Local Income	39	2,597,594	2,701,501	360,509
Other Sources:				
Gifts	40			
Interest	41	67,735	41,463	45,000
All Other Income	42	73,531	72,938	**92,800**
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	141,266	114,401	137,800
Total Revenues (9 + 19 + 29 + 39 + 49)	60	9,859,676	9,737,856	7,990,341
Total Resources Available (3 + 60)	62	22,101,840	24,086,035	23,972,489

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

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

Adopted Budget 2022-2023

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	22,101,840	24,086,035	23,972,489
EXPENDITURES				
Education and General:				
Instruction	63	2,860,240	2,793,065	3,742,524
Research	64			
Public Service	65			
Academic Support	66	459,460	476,562	681,183
Student Services	67	2,279,790	2,497,428	3,483,081
Institutional Support	68	1,532,425	1,625,327	2,875,337
Operation and Maintenance	69	486,699	569,891	**1,338,265**
Scholarships	70	124,154	124,212	212,205
Total Expenditures	79	7,742,768	8,086,485	12,332,595
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82	10,893	17,402	20,048
Mandatory Transfers	83			
Total Transfers	89	10,893	17,402	20,048
Total Expenditures & Transfers (79 + 89)	90	7,753,661	8,103,887	12,352,643
Unencumbered Cash Balance June 30 (62 - 90)	91	14,348,179	15,982,148	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			15,982,148
Tax in Process (30)	95			17,115
Total Resources less tax-in-process (60 - 30)	96			7,973,226
Six Month Resources (50% of 96) *	97			3,986,613
Total Resources (94 thru 97)	98			27,959,102
Total Expenditures & Transfers (90)	99			12,352,643
Six Month Expenditures (50% of 99) *	100			18,475,600
Total 18 Month Expenditures (99 + 100)	101			30,828,243
Tax Required Prior to Operating Grant (101- 98)	102			2,869,141
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			319,546
Tax Required (102 - 103)	104			2,549,595
Delinquent Tax Estimate	105	5.0%		134,189
Taxes Levied (104 + 105)	106			2,683,784

* 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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	357,186	561,291	1,153,788
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	357,186	561,291	1,153,788
Revenues				
Student Sources:				
Tuition	4	1,105,608	1,172,047	298,778
Fees	5			
Total Student Income	9	1,105,608	1,172,047	298,778
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,327,658	1,327,658	1,327,658
LAVTR	21			0
State Grants and Contracts	22		0	
State Retirement Contributions **	23			
Other State Income	24		0	865,000
Total State Income	29	1,327,658	1,327,658	2,192,658
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		5,698	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	0	5,698	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	2,433,266	2,505,403	2,491,436
Total Resources Available (3 + 60)	62	2,790,452	3,066,694	3,645,224

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	2,790,452	3,066,694	3,645,224
EXPENDITURES				
Education and General:				
Instruction	63	1,593,276	1,056,231	1,290,034
Research	64			
Public Service	65			
Academic Support	66	80,273	74,425	92,012
Student Services	67	181,157	172,965	240,188
Institutional Support	68	267,732	253,829	388,390
Operation and Maintenance	69	85,032	89,001	180,768
Scholarships	70	21,691	266,455	364,664
Total Expenditures	79	2,229,161	1,912,906	2,556,056
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	2,229,161	1,912,906	2,556,056
Unencumbered Cash Balance June 30 (62 - 90)	93	561,291	1,153,788	xxxxxxxx

Adopted Budget 2022-2023

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	0	0	0
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	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

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

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	0
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
Six Month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
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			
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	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	0	0	0
EXPENDITURES				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	0
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
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			
Motorcycle Driver Safety	25			
Total State Income	29	0	0	0
Local Sources:				
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	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62			
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	0
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
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			
Truck Driver Training Course	25			
Total State Income	29	0	0	0
Local Sources:				
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	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	0	0	0
EXPENDITURES				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	0
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2022-2023

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget Fund	Fund	Fund	Fund	Fund	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	3,049,915	3,437,260	3,416,439					3,416,439
Revenues									
Student Sources	9		560,650	610,000					610,000
Federal Sources	15	82,586							0
Gifts and Grants	50								0
Sales	53	2,062,680	1,643,176	1,673,600					1,673,600
Other Income	52	28,611	43,283	31,000					31,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	2,173,877	2,247,109	2,314,600	0	0	0	0	2,314,600
Expenditures									
Salaries & Benefits	69	249,554	215,128	376,336					376,336
General Operating Expenses	70	1,339,148	1,426,546	2,087,410					2,087,410
Supplies	71								0
Cost of Goods Sold	72								0
Equipment	73								0
Capital Outlay	74	78,037	615,000	33,000					33,000
Debt Service	75	119,793	11,256						0
_____	76								0
_____	77								0
Total Expenditures	78	1,786,532	2,267,930	2,496,746	0	0	0	0	2,496,746
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	1,786,532	2,267,930	2,496,746	0	0	0	0	2,496,746
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	3,437,260	3,416,439	3,234,293	0	0	0	0	3,234,293

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	1,373,476	1,914,320	2,477,427
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
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	9,136	10,023	3,568
Current Year Ad Valorem Property Tax	31	468,427	496,117	xxxxxxxxx
Motor Vehicle Tax	32	52,470	49,351	57,475
Recreational Vehicle Tax	33	802	754	956
Delinquent Tax	34	9,466	6,469	13,148
In Lieu of Tax - Industrial Revenue Bond	35	543	393	0
Other Local Income	36			
Total Local Income	39	540,844	563,107	75,147
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	540,844	563,107	75,147
Total Resources Available (3 + 60)	62	1,914,320	2,477,427	2,552,575

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,914,320	2,477,427	2,552,575
Expenditures				
Plant Equipment and Facility	71			600,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	600,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	600,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,914,320	2,477,427	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			2,477,427
Tax in Process (40)	95			3,568
Total Resources (60 - 40)	96			71,579
Six month Resources (50% of 96)	97			35,790
Total Resources (94 thru 97)	98			2,588,364
Total Expenditures & Transfers (90)	99			600,000
Six Month Expenditures (50% of 99) *	100			2,520,000
Total 18 Month Expenditures (99 + 100)	101			3,120,000
Tax Required (101 - 98)	102			531,636
Delinquent Tax Percent	103	5.0%		27,981
Taxes Levied (102 + 103)	104			559,616

* Recommended

Adopted Budget

Bond and Interest Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
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 (29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Adopted Budget

Bond and Interest Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0%		0
Taxes Levied (102 + 103)	104			0

Special Assessment Funds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
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 (29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Adopted Budget

Special Assessment Funds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0%		0
Taxes Levied (102 + 103)	104			0

No Fund Warrants Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
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 (29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Adopted Budget

No Fund Warrants Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Principal on Bonds	72			
Interest and Fees	73			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

Revenue Bonds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	0

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Allen County Community College in Allen County will meet on September 13, 2022 at 6:00 P.M. at Spencer Ambler Board Room for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of ıe revenue neutral rate, and to consider amendments. Detailed budget information is available at 1801 North Cottonwoo and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2021-2022		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	7,753,661	16.428	8,103,887	16.407	12,352,643	2,683,784	16.404
Postsecondary Tech Ed	2,229,161		1,912,906		2,556,056	xxxxxxxxx	xxx
Adult Education	0		0		0	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	1,786,532	xxx	2,267,930	xxx	2,496,746	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0	3.425	0	3.420	600,000	559,616	3.421
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	11,769,354	19.853	12,284,723	19.827	18,005,445	xxxxxxxxx	19.825
						*Revenue Neutral Rate***	*18.614*
Total Tax Levied	2,914,526		3,045,183		xxxxxxxxx	3,243,401	
Assessed Valuation	146,805,344		153,587,696		163,603,701		

Outstanding Indebtedness, July 1

	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	790,000	705,000	615,000
Total	790,000	705,000	615,000

* Tax Rates are expressed in mills.

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

Roberta Nickell

Roberta Nickell, Interim VP for Fin & Oper

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Allen County Community College, HEREBY NOTIFIES THE Allen 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 19.825. The date of our hearing is August 25, 2022 at 6 PM and will be held at the Spencer Ambler Board Room, 1801 North Cottonwood address in Iola, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on Aug 9, 2022.

(Seal)

Roberta Mitchell
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Allen County Community College

will meet on August 25, 2022 at 6:00 P.M. at Spencer Ambler Board Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Allen County

Revenue Neutral Rate*	18.614	Proposed Tax Rate	19.825

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, ALLEN COUNTY, ss: Vickie Moss being first duly sworn,

deposes and says: That ... legal editor

...rinted in the state of Kansas, and ...en County, Kansas, with a general ...n County, Kansas, and that said ...nal publication.

... weekly 50 times a year; has been ...edly in said county and state for a ...irst publication of said notice; and ..., Kansas, in said county as second

...hereof and was published in the ...er for 1 consecutive weeks, ...as aforesaid on the 11th day of ...with subsequent publications made ...20____.

this 11th day of

NOTARY PUBLIC STATE OF KANSAS SUSAN D. LOCKE My Appt. Exp. 6/25/24

...blic

...rvice by publication examined and ...ed this _____ day of _____, 20____

_____ Judge

(Published in The Iola Register Aug. 11, 2022)

STATE OF KANSAS
NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 Budget

The governing body of Allen County Community College in Allen County will meet on August 25, 2022 at 6:00 PM at Special Meeting Board Room for the purpose of receiving objections or taking any action relating to the proposed use of all funds, and the amount of ad valorem tax, and to consider an additional budget if one is required. Detail information is available at 1801 North Cottonwood and will be available at the hearing.

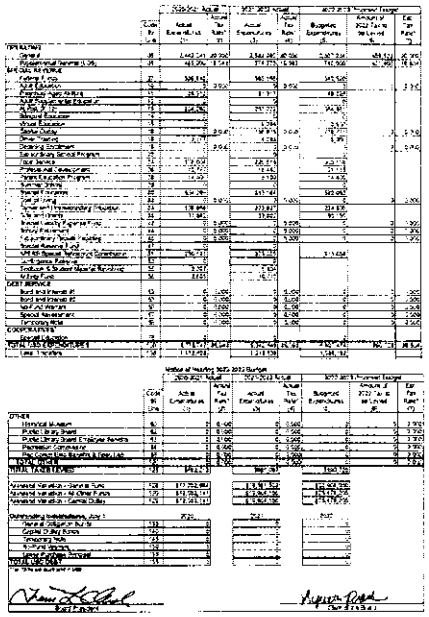
BUDGET SUMMARY

Proposed expenditures and the amount of 2022 ad valorem tax to be levied are within the amounts below established the maximum limits for the 2022-2023 budget. The Revenue Neutral Rate is listed for comparative purposes only, subject to change depending on multiple factors, including valuation.

	2021 Budget		2022 Budget		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budget Authority for Expend. & Transfers	Amount of 2021 Ad Valorem Tax to be Levied	Estimated Tax Rate*
General Fund	7,073,861	16.428	8,103,887	16.407	12,187,643	7,683,014	16.407
Bond & Interest	2,229,761	5.178	1,901,000	3.850	1,625,000	1,625,000	3.471
Special Assessments	0	0.000	0	0.000	0	0	0.000
Special Liability

Public notices

(Published in The Iola Register Aug. 11, 2022)



(8) 11

(Published in The Iola Register Aug. 11, 2022)

Budget Form CC-1 STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Allen County Community College in Allen County will meet on August 25, 2022 at 6:00 P.M. at Spencer Ambler Board Room

for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of ad valorem revenue neutral rate, and to consider amendments. Detailed budget information is available at 1801 North Cottonwood, and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2021 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right columns, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2022-2023	
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unreimbursed							
General Fund	7,733,661	16.428	8,103,487	16.407	12,372,661	2,643,784	16.804
Postsecondary Tech Ed	2,229,161		1,912,906		2,554,076	[illegible]	[illegible]
Adult Education	0		0		0	0	0.000
Adult Supp Education	0	[illegible]	0	[illegible]	0	[illegible]	[illegible]
Motorcycle Driver	0	[illegible]	0	[illegible]	0	[illegible]	[illegible]
Truck Driver Training	0	[illegible]	0	[illegible]	0	[illegible]	[illegible]
Ancillary Enterprise	1,786,392	[illegible]	2,267,990	[illegible]	2,496,346	[illegible]	[illegible]
Plant Funds		[illegible]		[illegible]		[illegible]	[illegible]
Capital Outlay	0	3.425	0	3.430	600,000	590,616	3.831
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	n/a	0	n/a	0	[illegible]	[illegible]
Total All Funds	11,749,154	19.853	12,284,383	19.837	18,005,645	[illegible]	19.823
						Revenue Neutral Rate**	18.614
Total Tax Levied	2,914,426		3,645,181		[illegible]	3,343,401	
Assessed Valuation	146,804,344		159,387,696		163,603,701		

Outstanding Indebtedness, July 1

	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	700,000	705,000	615,000
Total	700,000	705,000	615,000

* Tax Rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Roberta Nickell, Interim VP for Fin & Oper

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Allen County Community College
will meet on August 25, 2021 at 6:00 P.M. at Spencer Ambler Board Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Allen County

Revenue Neutral Rate*	18.614	Proposed Tax Rate	19.837

Tax Rates are expressed in mills
* Revenue Neutral Rate as defined by KSA 79-2988

(8) 11

(Published in The Iola Register Aug. 11, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Iola
will meet on September 13, 2021 at 6:00 P.M. in the City Hall for the purpose of hearing and [illegible] 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 the City Hall and will be available at the hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 ad Valorem Tax	Proposed Tax Rate*
General	7,733,661	16.428	8,103,487	16.407	12,372,661	2,643,784	16.804
Postsecondary Tech Ed	2,229,161		1,912,906		2,554,076	[illegible]	[illegible]
Library							
Employee Benefit	17,697	0.015	17,697	0.014	[illegible]	17,697	0.012
Special Liability	1,637		1,637		45,637		
Recreation Commission	45,637				45,637		
Water Utility	2,133,997		1,981,284		2,133,997		
Sewer Utility	1,134,997		1,134,997		1,134,997		
Cemetery Utility	87,813		87,813		87,813		
Cemetery	34		34		34		
Capital Improvement					99,825		
Fire Dedicated Funds A							
Totals	3,514,974	17.137	3,134,247	16.957	3,763,235	[illegible]	16.776
					Revenue Neutral Rate**		15.772
Less: Transfers	17,697		17,697		99,825		
Net Expenditure	3,497,277		3,116,550		3,663,410		
Total Tax Levied	59,956		53,420		[illegible]		
Assessed Valuation	3,189,274		3,204,771		[illegible]		
Outstanding Indebtedness, January 1:	2019		2020		2021		
G.O. Bonds							
Revenue Bonds							
Other							
Lease Purchase Principal							
Total							

* Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

[illegible] City Clerk

(8) 11

Page No. 11

Royals: Split doubleheader

Continued from B1

off-contending White Sox. He missed the opener while finishing up a two-game suspension for making contact with an umpire.

Davis Martin (2-3) picked up the victory in the nightcap after being called up as the 37th man for the doubleheader. He allowed one run on three hits in 5 2/3 innings.

Liam Hendriks earned his 23rd save in 26 opportunities.

Jonathan Heasley (1-7), who was called up as the 27th man for the Royals, allowed two solo home runs in 5 1/3 innings. He walked one and struck out five.

Pasquantino became the 13th different Royals player to homer in both games of a doubleheader when he connected in the fourth.

The Royals got a solid performance from Brady Singer (5-4) in the first game. He allowed one run in 7 1/3 innings.

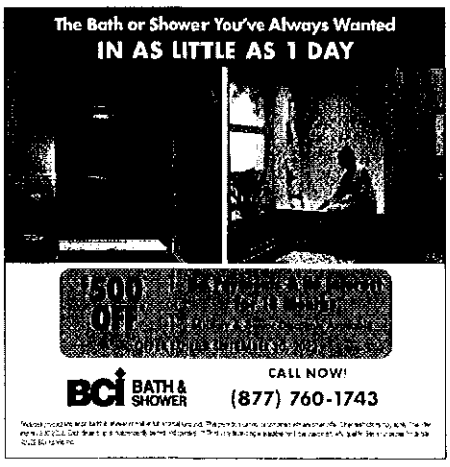
Pratto homered, doubled and singled in the win.

"Brady was very good," Kansas City manager Mike Matheny said. "I thought that was maybe his best sinker of the year. You see that many good hitters take called strikes that they're questioning if that movement they're not accustomed to. Then he played off of that with the slider."

Lance Lynn (2-5) allowed homers to Pratto and Pasquantino. Lynn gave up four runs on seven hits across six innings.

"I gave up two home runs that cost me four runs," Lynn said.





Budget Form CC-K 2022-2023 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Allen County COUNTY, STATE OF KANSAS

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

Allen 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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		12,352,643	2,683,784	16.391
Postsecondary Technical Education			2,556,056	xxxxxxxxx	
Adult Education	71-617		0	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			2,496,746	xxxxxxxxx	
Total Current Funds Unrestricted			17,405,445	2,683,784	
Plant Funds					
Capital Outlay	71-501		600,000	559,616	3.418
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			600,000	559,616	
Total – All Funds		xxxxxxx	18,005,445		19.809
Hearing Notice				Final Assessed Valuation	
				163,743,718	

Assisted by: Robin Nichell

Revenue Neutral Rate: 18.614

Attest: August 29, 2022

Sherrie L. Kidd

County Clerk

Jenny Spillman

Jenny Spillman, Board Chairman

Gena Clounch Vicki Curry Lonnie Larson Robin Schallie Jessica Thompson

Gena Clounch Vicki Curry Lonnie Larson Robin Schallie Jessica Thompsor

(Published in The Iola Register Aug. 11, 2022)

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Allen County Community College in Allen County will meet on August 25, 2022 at 6:00 P.M. at Spencer Ambler Board Room for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of ıe revenue neutral rate, and to consider amendments. Detailed budget information is available at 1801 North Cottonwoo and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	7,753,661	16.428	8,103,887	16.407	12,352,643	2,683,784	16.404
Postsecondary Tech Ed	2,229,161		1,912,906		2,556,056	xxxxxxxxx	xxx
Adult Education	0		0		0	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	1,786,532	xxx	2,267,930	xxx	2,496,746	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0	3.425	0	3.420	600,000	559,616	3.421
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	11,769,354	19.853	12,284,723	19.827	18,005,445	xxxxxxxxx	19.825
						*Revenue Neutral Rate***	*18.614*
Total Tax Levied	2,914,526		3,045,183		xxxxxxxxx	3,243,401	
Assessed Valuation	146,805,344		153,587,696		163,603,701		

Outstanding Indebtedness, July 1

	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	790,000	705,000	615,000
Total	790,000	705,000	615,000

Roberta Nickell

Roberta Nickell, Interim VP for Fin & Oper

* Tax Rates are expressed in mills.

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Allen County Community College

will meet on August 25, 2022 at 6:00 P.M. at Spencer Ambler Board Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Allen County

Revenue Neutral Rate*	18.614	Proposed Tax Rate	19.825

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 25, 2022

Resolution No. 22-23

Governing Body Member	Yes	No	No Vote
Virginia Spillman	✓		
Lonnie Larson	✓		
Vicki Curry	✓		
Gena Clounch	✓		
Jessica Thompson	✓		
Robin Schallie	✓		
TOTAL	6	0	0

Certified: Roberta Nichell

Resolution No. 22-23

A RESOLUTION OF THE Allen County Community College, Iola, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Allen County Community College was calculated as 18.614 mills by the Allen County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Allen 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 August 25, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Allen 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 THE Allen County Community College:

The Allen County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.825 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 25th day of August 2022 and SIGNED by the Governing Body.

Attested: