Budget Form CC-K 2023-2024

STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Seward County COUNTY, STATE OF KANSAS

We 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 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

Table of Contents:			2023-2024 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2023 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		Debt 1			
Statement of Conditional Lease, etc.		Debt 2			
Current Funds Unrestricted:					
General	71-204	1	20,225,000	9,113,263	34.027
Postsecondary Technical Education			6,275,000	XXXXXXXXX	
Adult Education	71-617	3	0	0	
Adult Supplementary Education	74-32,261	n/a	250,000	XXXXXXXXX	
Motorcycle Driver Safety	71-1508	5	0	XXXXXXXXX	
Truck Driver Training Course	71-1509	n/a	822,882	XXXXXXXXX	
Auxiliary Enterprise		7	3,236,400	XXXXXXXXX	
Total Current Funds Unrestricted		9	30,809,282	9,113,263	
Plant Funds Capital Outlay	71-501	10	2,462,332	0	
Bond and Interest	10-113	n/a	0	0	
Special Assessment		n/a	0	0	
No Fund Warrants		n/a	0	0	
Revenue Bonds	10-113	12	0	XXXXXXX	
Total Plant Funds			2,462,332	0	
Total – All Funds		XXXXXXX	33,271,614		
Hearing Notice				Final Assessed Valuation	
				267,825,941	

Assisted by:

Revenue Neutral Rate: 34.44

Attest: 9-20, 2023

Shaia D. Long
County Clerk

Marvin Chance, Jr., Vice-Chair of the Board of Trustee

Roll Call Vote

A Roll Call Vote of the Seward County Community College To Adopt the Fiscal Year 2024 Budget Hearing to Adopt the Fiscal Year 2024 Budget held on September 11, 2023
Resolution No. 09112023.01

Governing Body Member	Yes	No	No Vote
Dustin Ormiston	X		
Casey Mein	X		
Keeley Moree	X		
Kay Bartzloff	X		
John Engel	X		
Marvin Chance	X		
TOTAL			

Certified:

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 09112023

Governing Body Member	Yes	No	No Vote
Dustin Ormiston	X		
Casey Mein	X		
Keeley Moree	X		
Kay Bortzloff	X		
John Engel	X		
Marin Chance			
TOTAL			

Certified:

_____

RESOLUTION NO. 09112023

A RESOLUTION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE BUDGET YEAR 2024.

WHEREAS, the Revenue Neutral Rate for the Seward County Community College was calculated as 34.44 mills by the Seward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of 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 11, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

BE IT RESOLVED by the Governing Body of Seward County Community College, Seward County Kansas:

Seward County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.44 mills for the Budget Year 2024.

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.

PASSED AND APPROVED by the Governing Body of Seward County Community College and signed by the Vice-Mayor on this 11th day of September, 2023.

Marvin Chance, Jr., Vice-Chair

ATTEST:

Brad Bennett, Clerk

RESOLUTION NO. 09112023.01

A RESOLUTION ADOPTING THE FISCAL YEAR 2024 BUDGET AND APPROPRIATING BY FUND THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2024.

BE IT RESOLVED by the Governing Body of the Seward County Community College, Seward County, Kansas:

SECTION 1. The Fiscal Year 2024 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.

SECTION 2. The 2024 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.

SECTION 3. The funds for paying all claims against the Fiscal Year 2024 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 2024 funds, to be received by the Vice President of Business Affairs.

PASSED AND APPROVED by the Governing Body of Seward County Community College and signed by the Vice-Chair on this 11th day of September, 2023.

Marvin Chance, Jr., Vice-Chair

ATTEST:

Brad Bennett, Clerk

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2023-2024 BUDGET

The governing body of Seward County Community College in Seward County will meet on Monday, September 11, 2023 at 7:30 P.M. at Hobble Building Board Room A108 for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of x to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at SCCC Hobble Buildi and will be available at this hearing.

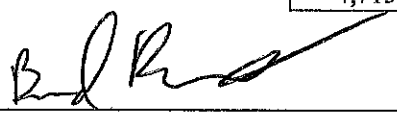
BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2023-2024		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2023 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	13,891,382	36.235	16,016,138	34.518	20,225,000	9,113,263	34.518
Postsecondary Tech Ed	5,008,270		5,505,989		6,275,000	xxxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	106,217	xxx	148,388	xxx	250,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	319,917	xxx	348,717	xxx	822,882	xxxxxxxxx	xxx
Auxiliary Enterprise	1,984,684	xxx	1,654,811	xxx	3,236,400	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	50,987		479,472		2,462,332	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	664,983	xxx	1,444,576	xxx	0	xxxxxxxxx	xxx
Total All Funds	22,026,440	36.235	25,598,091	34.518	33,271,614	xxxxxxxxx	34.518
						*Revenue Neutral Rate***	*34.440*
Total Tax Levied	8,951,130		9,092,641		xxxxxxxxxx	9,113,263	
Assessed Valuation	247,029,956		263,417,374		264,014,795		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Certificate of Participation	3,210,000	3,065,000	2,915,000
Revenue Bonds	1,505,000	1,150,000	
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	4,715,000	4,215,000	2,915,000



Brad Bennett, Clerk of the Board

* Tax Rates are expressed in mills.

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

Current Funds Unrestricted **General Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	13,287,985	13,341,716	11,122,185
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	13,287,985	13,341,716	11,122,185
Revenues				
Student Sources:				
Tuition	4	1,349,327	1,143,914	1,600,000
Fees	5	134,653	178,866	300,000
Total Student Income	9	1,483,980	1,322,780	1,900,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11		1,855	0
Total Federal Income	19	0	1,855	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,831,297	1,830,732	1,647,518
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income (Excellence in CTE)	24	1,044,014	0	900,000
Total State Income	29	2,875,311	1,830,732	2,547,518
Local Sources:				
Prior Year Ad Valorem Property Tax	30	188,476	152,521	(23,360)
Current Year Ad Valorem Property Tax	31	8,479,932	8,843,222	xxxxxxxxxx
Motor Vehicle Tax	32	779,081	808,654	808,654
Recreational Vehicle Tax	33	4,965	5,046	5,046
Delinquent Tax	34	174,690	200,594	136,376
In Lieu of Tax - Industrial Revenue Bond	35	739	992	992
Other Local Income	36			
Total Local Income	39	9,627,883	10,011,029	927,708
Other Sources:				
Gifts	40			
Interest	41	27,663	530,805	1,300,000
All Other Income	42	(69,724)	99,406	233,954
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	(42,061)	630,211	1,533,954
Total Revenues (9 + 19 + 29 + 39 + 49)	60	13,945,113	13,796,607	6,909,180
Total Resources Available (3 + 60)	62	27,233,098	27,138,323	18,031,365

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

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

Adopted Budget 2023-2024

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	27,233,098	27,138,323	18,031,365
EXPENDITURES				
Education and General:				
Instruction	63	2,190,130	2,213,244	2,750,000
Research	64	0		
Public Service	65	0		
Academic Support	66	146,755	157,848	175,000
Student Services	67	2,218,467	2,582,870	3,000,000
Institutional Support	68	3,260,560	4,931,142	6,500,000
Operation and Maintenance	69	2,307,191	2,909,129	**3,500,000**
Scholarships	70	230,215	184,250	250,000
Total Expenditures	79	10,353,318	12,978,483	16,175,000
Transfers				
Transfer to Vocational	81	3,086,005	3,000,000	3,600,000
Non-Mandatory Transfers	82			
Mandatory Transfers	83	452,059	37,655	450,000
Total Transfers	89	3,538,064	3,037,655	4,050,000
Total Expenditures & Transfers (79 + 89)	90	13,891,382	16,016,138	20,225,000
Unencumbered Cash Balance June 30 (62 - 90)	91	13,341,716	11,122,185	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			11,122,185
Tax in Process (30)	95			(23,360)
Total Resources less tax-in-process (60 - 30)	96			6,932,540
Six Month Resources (50% of 96) *	97			3,466,270
Total Resources (94 thru 97)	98			21,497,635
Total Expenditures & Transfers (90)	99			20,225,000
Six Month Expenditures (50% of 99) *	100			10,112,500
Total 18 Month Expenditures (99 + 100)	101			30,337,500
Tax Required Prior to Operating Grant (101- 98)	102			8,839,865
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			8,839,865
Delinquent Tax Estimate	105	3.0%		273,398
Taxes Levied (104 + 105)	106			9,113,263

* 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	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	104,722	92,667	265,017
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	104,722	92,667	265,017
Revenues				
Student Sources:				
Tuition	4	606,533	692,714	532,928
Fees	5	107,005	123,542	97,072
Total Student Income	9	713,538	816,256	630,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11		22,970	
Total Federal Income	19	0	22,970	0
State Sources:				
Tiered State Aid (Form 108)	20	1,186,472	1,162,714	1,429,282
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24		555,165	400,000
Total State Income	29	1,186,472	1,717,879	1,829,282
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	10,200	121,234	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	3,086,005	3,000,000	3,600,000
Total Other Income	49	3,096,205	3,121,234	3,600,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,996,215	5,678,339	6,059,282
Total Resources Available (3 + 60)	62	5,100,937	5,771,006	6,324,299

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	5,100,937	5,771,006	6,324,299
EXPENDITURES				
Education and General:				
Instruction	63	3,057,695	3,622,862	4,200,000
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	50,069	59,061	75,000
Student Services	67	295,001	303,228	350,000
Institutional Support	68	551,295	655,637	700,000
Operation and Maintenance	69	929,210	865,201	950,000
Scholarships	70			
Total Expenditures	79	4,883,270	5,505,989	6,275,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83	125,000	0	
Total Transfers	89	125,000	0	0
Total Expenditures & Transfers (79 + 89)	90	5,008,270	5,505,989	6,275,000
Unencumbered Cash Balance June 30 (62 - 90)	93	92,667	265,017	xxxxxxxx

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	94,515	89,477	68,751
Revenues				
Student Sources:				
Tuition	4			
Fees	5	99,181	107,203	200,000
Total Student Income	9	99,181	107,203	200,000
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			
Interest	41			
All Other Income	42	1,998	20,459	50,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,998	20,459	50,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	101,179	127,662	250,000
Total Resources Available (3 + 60)	62	195,694	217,139	318,751

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	195,694	217,139	318,751
EXPENDITURES				
Education and General:				
Instruction	63	105,581	148,388	250,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	636		
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	106,217	148,388	250,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	106,217	148,388	250,000
Unencumbered Cash Balance June 30 (62 - 90)	93	89,477	68,751	xxxxxxxxx

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	7,330	2,713	57,882
Revenues				
Student Sources:				
Tuition	4			
Fees	5	90,300	110,035	400,000
Total Student Income	9	90,300	110,035	400,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22		26,851	75,000
Other State Income	24			
Truck Driver Training Course	25			
Total State Income	29	0	26,851	75,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42		42,000	40,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	225,000	225,000	250,000
Total Other Income	49	225,000	267,000	290,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	315,300	403,886	765,000
Total Resources Available (3 + 60)	62	322,630	406,599	822,882

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	322,630	406,599	822,882
EXPENDITURES				
Education and General:				
Instruction	63	319,917	348,717	822,882
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	319,917	348,717	822,882
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	319,917	348,717	822,882
Unencumbered Cash Balance June 30 (62 - 90)	93	2,713	57,882	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2023-2024

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget Bookstore Fund	 Dorm/Cafeteria Fund	 Cosmetology Fund	 ABM Fund	 Fund	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	2,039,345	1,757,518	372,839	907,257	250,275	7,077		1,537,448
Revenues									
Student Sources	9	14,381	12,393						0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	1,688,535	1,421,795	970,000	1,275,000	135,000	0		2,380,000
Other Income	52	-59	553	10,000	90,000	1,200	0		101,200
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	1,702,857	1,434,741	980,000	1,365,000	136,200	0	0	2,481,200
Expenditures									
Salaries & Benefits	69	375,213	424,614	200,000	250,000				450,000
General Operating Expenses	70	318,746	154,693	150,000	100,000				250,000
Supplies	71	2,328	5,716	40,000	7,000	5,000	0		52,000
Cost of Goods Sold	72	1,110,122	940,031	500,000	700,000	80,000	0		1,280,000
Equipment	73	29,214	51,669	15,000	40,000	12,000			67,000
Travel	74	550	4,602	5,000	5,000				10,000
Utilities	75	19,479	18,012	5,000	20,000	2,400			27,400
Furniture and Fixtures	76	7,112	1,279		50,000				50,000
Building Improvements		1,920	459,195		800,000				800,000
Total Expenditures	78	1,864,684	2,059,811	915,000	1,972,000	99,400	0	0	2,986,400
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	120,000	-405,000	50,000	200,000				250,000
Total Transfers	89	120,000	-405,000	50,000	200,000	0	0	0	250,000
Total Expenditures & Transfers (78 + 89)	90	1,984,684	1,654,811	965,000	2,172,000	99,400	0	0	3,236,400
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	1,757,518	1,537,448	387,839	100,257	287,075	7,077	0	782,248

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	457,318	585,362	546,101
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	127,939	384,404	366,231
PEI Loan Program Income	25			
Total State Income	29	127,939	384,404	366,231
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	51,092	55,807	1,550,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	51,092	55,807	1,550,000
Total Revenues (19 + 29 + 39 + 49)	60	179,031	440,211	1,916,231
Total Resources Available (3 + 60)	62	636,349	1,025,573	2,462,332

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	636,349	1,025,573	2,462,332
Expenditures				
Plant Equipment and Facility	71	50,987	479,472	2,462,332
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	50,987	479,472	2,462,332
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	50,987	479,472	2,462,332
Unencumbered Cash Balance June 30 (62 - 90)	93	585,362	546,101	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			546,101
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			1,916,231
Six month Resources (50% of 96)	97			958,116
Total Resources (94 thru 97)	98			3,420,448
Total Expenditures & Transfers (90)	99			2,462,332
Six Month Expenditures (50% of 99) *	100			1,231,166
Total 18 Month Expenditures (99 + 100)	101			3,693,498
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	3.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Revenue Bonds	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	922,480	890,300	0
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts Student Fees	40	262,244	402,825	0
Interest	41			
Transfer In	42	370,559	151,451	0
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	632,803	554,276	0
Total Revenues (39 + 49)	60	632,803	554,276	0
Total Resources Available (3 + 60)	62	1,555,283	1,444,576	0
EXPENDITURES				
Principal on Bonds	72	500,000	1,300,000	0
Interest and Fees	73	164,983	144,576	0
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	664,983	1,444,576	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	664,983	1,444,576	0
Unencumbered Cash Balance June 30 (62 - 90)	93	890,300	0	0

Community College Name: Seward County Community College

County: Seward County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,647,518	$1,429,282	$3,076,800
2. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,647,518	$1,429,282	$3,076,800
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

Community College: Seward County Community College
County: Seward County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2023-2024

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/23*				
2. 2022 Actual Taxes Levied*		$9,092,641		
3. Less: delinquent taxes	3.0%	$272,779	$0	$0
4. Less: 2022 Taxes Received*		$8,843,222		
5. Total Deductions (add Lines 3 + 4)		$9,116,001	$0	$0
6. 2022 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		($23,360)	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-22 to 12-31-23) (Line 3 x 75%)		$204,584	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$136,376	$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: Seward County Community College
County: Seward County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2023-2024

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/23*					
2. 2022 Actual Taxes Levied*					
3. Less: delinquent taxes	3.0%	$0	$0	$0	$0
4. Less: 2022 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2022 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-22 to 12-31-23) (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) 7/1/23 to 6/30/24: $808,654

*10. Estimated Recreational Vehicle Property Tax 7/1/23 to 6/30/24: $5,046

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/23 to 6/30/24: $992

Actual Deliquency for 2021 Taxes *: 2.8%

Estimated Delinquency Rate used in this budget: 3.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/23 to 6/30/24:

* These amounts are available from the County Treasurer.

Form 263 (Revised 6/2022)

Community College: Seward County Community College

County: Seward 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

2023-2024

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 2022-2023 School Year Until March 2024. Revenues will not be received until March 2025 for new levies made in 2023-2024.

		(1) 2022 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	$9,092,641	100.0%	$808,654	$5,046	$992	
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	$0	0.0%	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	$9,092,641	100.000%	$808,654	$5,046	$992	$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 2023-2024.

(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 7/1/23 - 6/30/24.

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

STATE OF KANSAS
Budget Form CC-A
2023-2024

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2023	Date Due		Amount Due 7/1/23 - 6/30/24		Amount Due 7/1/24 - 06/30/25	
					Interest	Principal	Interest	Principal	Interest	Principal
Cerificate of Paticipation Series 2018	3/27/2018	3.3500	3,610,000	2,915,000	4/1/2024	4/1/2024	93,763	155,000	89,113	160,000

STATE OF KANSAS
Budget Form CC-A1
2023-2024

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 6/30/2023	Payments Due 7/1/23 - 6/30/24	Payments Due 7/1/24 - 06/30/25
Certificate of Participation	3/27/2018	20 Years	3.3500			3,610,000	2,915,000	248,763	249,113

*Use arbitrage yield on the bonds.

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

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 22 day of August, 2023

Shay Bales

SUBSCRIBED AND SWORN to before me this 22 day of August, 2023.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 67.50

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 22, 2023)t1

Budget Form CC-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2023-2024 BUDGET

The governing body of Seward County Community College in Seward County will meet on
Monday, September 11, 2023 at 7:30 P.M. at Hobble Building Board Room A108
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of
x to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at SCCC Hobble Buildi
and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2023-2024		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2023 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	13,891,382	36.235	16,016,138	34.518	20,225,000	9,113,263	34.518
Postsecondary Tech Ed	5,008,270		5,505,989		6,275,000	xxxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	106,217	xxx	148,348	xxx	250,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	319,917	xxx	348,717	xxx	522,882	xxxxxxxxx	xxx
Auxiliary Enterprise	1,984,681	xxx	1,654,811	xxx	3,236,400	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	50,987		479,672		2,462,332	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	664,983	xxx	1,444,876	xxx	0	xxxxxxxxx	xxx
Total All Funds	22,026,440	36.235	25,598,091	34.518	43,271,614	xxxxxxxxx	34.518
					*Revenue Neutral Rate**		34.440
Total Tax Levied	8,951,130		9,092,641		xxxxxxxxx	9,113,263	
Assessed Valuation	247,029,956		263,417,376		264,014,795		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Certificate of Participation	3,210,000	3,065,000	2,915,000
Revenue Bonds	1,505,000	1,150,000	
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	4,715,000	4,215,000	2,915,000

* Tax Rates are expressed in mills.
** *Revenue Neutral Rate as defined by K.S.A. 79-2988*

Brad Bennett, Clerk of the Board