Budget Form CC-K 2023-2024 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Bourbon COUNTY, STATE OF KANSAS

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

Fort Scott 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 2024 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					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		8,665,742	3,688,059	29.225
Postsecondary Technical Education			4,943,179	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			2,290,070	xxxxxxxxx	
Total Current Funds Unrestricted			15,898,991	3,688,059	
Plant Funds					
Capital Outlay	71-501		650,000	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			650,000	0	
Total – All Funds		xxxxxxx	16,548,991		
Hearing Notice				Final Assessed Valuation	
				29,225	

Assisted by:

Revenue Neutral Rate: 27.659

Attest: 9-26-, 2023

County Clerk

Signature and Title of Elected Official

Page No.

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 Fort Scott Community College in Bourbon will meet on
August 28, 2023 at 5:30 p.m. at Ag Building/Burris/Boileau/Cleaver Bldg - Fort Scott Community College
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 Admininstrative Building / VP of Finance / Julie Eichenberger
and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2024 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 2024 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	8,653,267	29.304	7,965,550	29.280	8,665,742	3,688,059	29.268
Postsecondary Tech Ed	3,220,397		4,117,435		4,943,179	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	1,939	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,425,793	xxx	2,168,212	xxx	2,290,070	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		601,430		650,000	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	xxxxxxxxx	xxx
Total All Funds	14,299,457	29.304	14,854,566	29.280	16,548,991	xxxxxxxxx	29.268
						*Revenue Neutral Rate***	*27.659*
Total Tax Levied	3,341,306		3,666,167		xxxxxxxxxx	3,688,059	
Assessed Valuation	114,022,191		118,997,411		126,009,375		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,986,840	6,791,614	6,161,486
Total	5,986,840	6,791,614	6,161,486

* Tax Rates are expressed in mills.

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

Julie Eichenberger

Julie Eichenberger, VP of Finance & Operations

Resolution No. 1

A RESOLUTION OF FORT SCOTT COMMUNITY COLLEGE TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Fort Scott Community College was calculated as 27.659 mills by the Bourbon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Fort Scott 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 28, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Fort Scott 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 FORT SCOTT COMMUNITY COLLEGE:

Fort Scott Community College shall levy a property tax rate exceeding the Revenue Neutral Rate, of 29.268 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 September 2023 and SIGNED by the Governing Body.

Robert Nelson via Zoom

Attested

Roll Call Vote

A Roll Call Vote of Fort Scott Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 25, 2023
Resolution No. 1

Governing Body Member	Yes	No	No Vote
John Bartlesmeyer (not present)			NAX NA
Robert Nelson	X		
Kirk Hart	X		
Dave Elliott	X		
Jim Fewins	X		
Bryan Holt	X		
TOTAL	5	0	1

Certified:

Proof of Publication

STATE of KANSAS, BOURBON COUNTY, ss.

I, Andy LaSota, being first duly sworn on oath, deposes and says: That he is the Advertising Consultant for the Fort Scott Tribune, a twice weekly Newspaper printed and published in the City of Fort Scott, County of Bourbon, State of Kansas, which said newspaper has been published for more than five years prior to this date at least fifty times a year during said period, and is and has been entered in the Post Office of Fort Scott, Kansas as second mail matter, and has a general paid circulation on a monthly basis in Bourbon County, Kansas and is not a trade, religious or fraternal publication; and he further stated that the annexed copy was published in said newspaper once a week for one consecutive weeks first publication there of being on the 16 day of August, 2023.

Andy LaSota

Subscribed and sworn to before me this 20 day of September, 2023.

TERESA A. KLUMPP
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-5-26

Teresa A. Klumpp
Notary Public

My Commission expires: April 5, 2026

Publisher's Fee $306.00

Budget Form CC-J NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING STATE OF KANSAS
2023-2024 BUDGET

The governing body of Fort Scott Community College in Bourbon will meet on August 28, 2023 at 5:30 p.m. at Ag Building/Burris/Boileau/Cleaver Bldg - Fort Scott Community College 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 Administrative Building / VP of Finance / Julie Eichenberger and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2024 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 2024 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	8,653,267	29.304	7,965,550	29.280	8,665,742	3,688,059	29.268
Postsecondary Tech Ed	3,220,397		4,117,435		4,943,179	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	1,939	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,425,793	xxx	2,168,212	xxx	2,290,070	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		601,430		650,000	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	xxxxxxxxx	xxx
Total All Funds	14,299,457	29.304	14,854,566	29.280	16,548,991	xxxxxxxxx	29.268
						Revenue Neutral Rate **	*27.659*
Total Tax Levied	3,341,306		3,126,655		xxxxxxxxxx	3,688,059	
Assessed Valuation	114,022,191		118,997,411		126,009,375		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,986,840	6,791,614	6,161,486
Total	5,986,840	6,791,614	6,161,486

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

Julie Eichenberger, VP of Finance & Operations

Publication Date: August 16, 2023

Form 108
(Revised 6/2022)

Community College Name: Fort Scott Community College

County: Bourbon

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.	$2,625,888	$2,589,538	$5,215,426
2. 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.	$1,935,369	$2,233,066	$4,168,435
3. Estimated increase in State Funding for K.S.A. 71-204			$1,046,991
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$837,593

Community College Fort Scott Community College
County Bourbon

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*		$3,666,167		
3. Less: delinquent taxes	2.2%	$80,289	$0	$0
4. Less: 2022 Taxes Received*				
5. Total Deductions (add Lines 3 + 4)		$80,289	$0	$0
6. 2022 taxes receivable (taxes in process of collection 6/30/23) (Line 2 less Line 5)		$3,585,878	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-22 to 12-31-23) (Line 3 x 75%)		$60,217	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$40,141	$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: Fort Scott Community College
County: Bourbon

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	2.2%	$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 6/30/23) (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	*10. Estimated Recreational Vehicle Property Tax 7/1/23 to 6/30/24	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/23 to 6/30/24
$405,717	$5,753	$0

		*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/23 to 6/30/24
Actual Deliquency for 2022 Taxes *	2.2%	
Estimated Delinquency Rate used in this budget	2.2%	

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2022)

Community College: Fort Scott Community College
County: Bourbon

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 20234. Revenues will not be received until March 2025 for new levies made in 2022-2024.

		(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	$3,666,167	100.0%	$ 405,717.37	$ 5,753	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	$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	$3,666,167	100.000%	$405,717	$5,753	$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 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 7/1/22 - 6/30/23.
(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 - 12/31/25	
					Interest	Principal	Interest	Principal	Interest	Principal
None										

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 - 12/31/25
Ellis Fine Arts Center	10/6/2015	20 years	4.3500	2,766,451		2,766,451	2,056,486	207,089	167,707
Environmental Lease (refinance)	6/15/2017	9 years	2.4192	1,355,000		1,355,000	440,000	188,013	92,600
John Deere Bldg	6/15/2017	20 years	3.4330	930,000		930,000	715,000	63,132	10,766
Greyhound Lodge	6/12/2018	10 years	3%-5%	270,000		270,000	185,000	30,750	2,469
COP Dorm (refinance)	12/17/2019	12.5 years	2.0339	2,005,000		2,005,000	1,605,000	191,480	94,690
Turf field (baseball / softball)	1/5/2022	10 years	0.0585	1,445,000		1,445,000	1,160,000	153,458	6,029
							6,161,486	833,921	374,261

*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 | 2023-2024

Current Funds Unrestricted **General Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	1,286,444	740,031	583,788
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	1,286,444	740,031	583,788
Revenues				
Student Sources:				
Tuition	4	1,191,855	954,839	1,032,471
Fees	5	864,145	723,303	963,418
Total Student Income	9	2,056,000	1,678,142	1,995,889
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			0
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,952,193	1,952,193	2,642,712
LAVTR	21			
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,952,193	1,952,193	2,642,712
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0		
Current Year Ad Valorem Property Tax	31	3,236,802	3,301,818	xxxxxxxxxx
Motor Vehicle Tax	32	425,132	438,011	405,717
Recreational Vehicle Tax	33		6,540	5,753
Delinquent Tax	34	163,141	89,344	40,141
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	3,825,075	3,835,713	451,611
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	273,586	343,259	223,082
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	273,586	343,259	223,082
Total Revenues (9 + 19 + 29 + 39 + 49)	60	8,106,854	7,809,307	5,313,294
Total Resources Available (3 + 60)	62	9,393,298	8,549,338	5,897,082

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

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

STATE OF KANSAS
Budget Form CC-B
2023-2024

Adopted Budget

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	9,393,298	8,549,338	5,897,082
EXPENDITURES				
Education and General:				
Instruction	63	1,554,519	1,510,536	1,544,208
Research	64			
Public Service	65	1,303	2,894	4,825
Academic Support	66	358,238	417,867	339,694
Student Services	67	2,815,404	2,993,683	3,034,391
Institutional Support	68	1,865,376	2,244,916	3,044,974
Operation and Maintenance	69	2,596,290	1,970,276	1,882,850
Scholarships	70	319,928	64,028	62,550
Total Expenditures	79	9,511,058	9,204,200	9,913,492
Transfers				
Transfer to (from) Vocational	81	(875,000)	(1,050,000)	(950,000)
Trucking			(1,939)	0
Non-mandatory Transfers-Auxiliary			(150,000)	(315,000)
Non-mandatory Transfers-Capital Outlay	82		(53,961)	
Mandatory Transfers - ABE	83	17,209	17,250	17,250
Total Transfers	89	(857,791)	(1,238,650)	(1,247,750)
Total Expenditures & Transfers (79 + 89)	90	8,653,267	7,965,550	8,665,742
Unencumbered Cash Balance June 30 (62 - 90)	91	740,031	583,788	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			583,788
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			5,313,294
Six Month Resources (50% of 96) *	97			2,656,647
Total Resources (94 thru 97)	98			8,553,730
Total Expenditures & Transfers (90)	99			8,665,742
Six Month Expenditures (50% of 99) *	100			4,332,871
Total 18 Month Expenditures (99 + 100)	101			12,998,613
Tax Required Prior to Operating Grant (101- 98)	102			4,444,883
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			837,593
Tax Required (102 - 103)	104			3,607,291
Delinquent Tax Estimate	105	2.2%		80,768
Taxes Levied (104 + 105)	106			3,688,059

* 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	509,169	615,911	21,310
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	509,169	615,911	21,310
Revenues				
Student Sources:				
Tuition	4	755,801	725,772	810,461
Fees	5	411,253	421,152	765,555
Total Student Income	9	1,167,054	1,146,924	1,576,016
Federal Sources:				
Federal Grants	10			
Other Federal Income	11	213,680	0	0
Total Federal Income	19	213,680	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,508,066	1,508,066	1,778,686
LAVTR	21			
State Grants and Contracts	22	406,425	811,275	1,110,852
State Retirement Contributions **	23			
Other State Income	24			8,500
Total State Income	29	1,914,491	2,319,341	2,898,038
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	31,914	56,569	466,156
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	31,914	56,569	466,156
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,327,139	3,522,834	4,940,210
Total Resources Available (3 + 60)	62	3,836,308	4,138,745	4,961,520

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

STATE OF KANSAS
Budget Form CC-C
2023-2024

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	3,836,308	4,138,745	4,961,520
EXPENDITURES				
Education and General:				
Instruction	63	2,389,359	2,921,221	3,749,241
Research	64			
Public Service	65			
Academic Support	66	52,500	146,214	185,938
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69	28,538	0	58,000
Scholarships	70			
Total Expenditures	79	2,470,397	3,067,435	3,993,179
Transfers				
Non-Mandatory Transfers	82	750,000	1,050,000	950,000
Mandatory Transfers	83			
Total Transfers	89	750,000	1,050,000	950,000
Total Expenditures & Transfers (79 + 89)	90	3,220,397	4,117,435	4,943,179
Unencumbered Cash Balance June 30 (62 - 90)	93	615,911	21,310	18,341

STATE OF KANSAS
Budget Form CC-D
2023-2024

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4		0	
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.

STATE OF KANSAS
Budget Form CC-D
2023-2024

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Education and General:				
Instruction	63	17,209	17,250	17,250
Research	64			
Public Service	65		0	
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	17,209	17,250	17,250
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83	-17,209	-17,250	(17,250)
Total Transfers	89	-17,209	-17,250	(17,250)
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	2.1900%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

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	0	1,939	0
Revenues				
Student Sources:				
Tuition	4	560	0	
Fees	5	1,379		
Total Student Income	9	1,939	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	0		
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	1,939	0	0
Total Resources Available (3 + 60)	62	1,939	1,939	0

Adopted Budget

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	1,939	1,939	0
EXPENDITURES				
Education and General:				
Instruction	63		0	0
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		1,939	
Total Transfers	89	0	1,939	0
Total Expenditures & Transfers (79 + 89)	90	0	1,939	0
Unencumbered Cash Balance June 30 (62 - 90)	93	1,939	0	xxxxxxxxx

STATE OF KANSAS
Budget Form CC-I
2023-2024

Adopted Budget

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Federal Sources:				
Federal Grants	10	0	601,430	650,000
Other Federal Income	11			
Total Federal Income	19	0	601,430	650,000
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			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		0	0
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	0	601,430	650,000
Total Resources Available (3 + 60)	62	0	601,430	650,000

STATE OF KANSAS
Budget Form CC-I
2023-2024

Adopted Budget

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	0	601,430	650,000
Expenditures				
Plant Equipment and Facility	71		547,469	650,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	547,469	650,000
Total Transfers	89		53,961	
Total Expenditures & Transfers (79+89)	90	0	601,430	650,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			650,000
Six month Resources (50% of 96)	97			325,000
Total Resources (94 thru 97)	98			975,000
Total Expenditures & Transfers (90)	99			650,000
Six Month Expenditures (50% of 99) *	100			325,000
Total 18 Month Expenditures (99 + 100)	101			975,000
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	2.2%		0
Taxes Levied (102 + 103)	104			0

* Recommended

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 81 Fund	82 Fund	83 Fund	84 Fund	Fund	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	628,219	494,874						32,858
Revenues									
Student Sources	9	1,585,973	919,299	0	105	1,276,202	0		1,276,307
Federal Sources	15		0		0				0
Gifts and Grants	50		0			0			0
Sales	53	706,475	786,897	305,600			736,540		1,042,140
Other Income	52		0						0
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	2,292,448	1,706,196	305,600	105	1,276,202	736,540	0	2,318,447
Expenditures									
Salaries & Benefits	69								0
General Operating Expenses	70	2,300,793	2,018,212	240,317	0	1,038,853	695,900		1,975,070
Supplies	71								0
Cost of Goods Sold	72								0
Equipment	73								0
_____	74								0
_____	75								0
Garrison	76								0
_____	77								0
Total Expenditures	78	2,300,793	2,018,212	240,317	0	1,038,853	695,900	0	1,975,070
Transfers									
Mandatory Transfers	80				0				0
Non-Mandatory Transfers	81	125,000	150,000	50,000	15,000	225,000	25,000		315,000
Total Transfers	89	125,000	150,000	50,000	15,000	225,000	25,000	0	315,000
Total Expenditures & Transfers (78 + 89)	90	2,425,793	2,168,212	290,317	15,000	1,263,853	720,900	0	2,290,070
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	494,874	32,858	15,283	-14,895	12,349	15,640	0	61,235