Budget Form CC-K 2024-2025 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Cowley County COUNTY, STATE OF KANSAS

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

Cowley 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 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

Table of Contents:			2024-2025 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2024 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		21,569,426	6,255,691	15.799
Postsecondary Technical Education			6,797,639	XXXXXXXXX	
Adult Education	71-617		232,371	(0)	
Adult Supplementary Education	74-32,261		8,231	XXXXXXXXX	
Motorcycle Driver Safety	71-1508		8,887	XXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXX	
Auxiliary Enterprise			3,561,835	XXXXXXXXX	
Total Current Funds Unrestricted			32,178,389	6,255,691	
Plant Funds					
Capital Outlay	71-501		764,900	495,761	1.253
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			764,900	495,761	
Total – All Funds		XXXXXXX	32,943,289		
Hearing Notice				Final Assessed Valuation	
				395,962,079	

Assisted by:

Board Clerk

Revenue Neutral Rate:	16.919
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attest: August 26, 2024

County Clerk

Signature and Title of Elected Official

Budget Form CC-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2024-2025 BUDGET

The governing body of Cowley County Community College in Cowley County will meet on August 26, 2024 at 6:00 PM at McAtee Dining Center, 206 S. 4th St., Arkansas City, KS for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at www.cowl 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 2024-2025 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2022-2023		2023-2024		Proposed Budget 2024-2025		
	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	19,982,537	17.543	18,024,654	15.921	21,569,426	6,255,691	15.775
Postsecondary Tech Ed	5,895,471		5,906,308		6,797,639	xxxxxxxxx	xxx
Adult Education	242,846		231,632		232,371	(0)	0.000
Adult Supp Education	0	xxx	231	xxx	8,231	xxxxxxxxx	xxx
Motorcycle Driver	5,535	xxx	7,887	xxx	8,887	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,308,405	xxx	3,326,165	xxx	3,561,835	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	875,929	2.000	503,877	1.998	764,900	495,761	1.250
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	30,310,723	19.543	28,000,755	17.919	32,943,289	xxxxxxxxx	17.025
						*Revenue Neutral Rate***	*16.919*
Total Tax Levied	6,640,346		6,708,956		xxxxxxxxxx	6,751,452	
Assessed Valuation	339,781,328		374,404,597		396,563,727		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	8,650,000	8,554,803	6,856,603
Total	8,650,000	8,554,803	6,856,603

Tiffany Vollmer, Board Clerk

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

STATE OF KANSAS
Budget Form CC-A
2024-2025

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2024	Date Due		Amount Due 7/1/24 - 6/30/25		Amount Due 7/1/25 - 12/31/25	
					Interest	Principal	Interest	Principal	Interest	Principal

STATE OF KANSAS
Budget Form CC-A1
2024-2025

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 6/30/2024	Payments Due 7/1/24 - 6/30/25	Payments Due 7/1/25 - 12/31/25
HVAC Upgrades	12/20/2019	15	2.5570	2,100,000		2,100,000	1,566,603	180,337	180,337
COP Central Ave. Dorm	1/8/2015		Var. Fixed	3,620,000		3,620,000	1,375,000	364,223	357,255
COP Wellington Campus	4/4/2017		Var. Fixed	8,710,000		8,710,000	2,825,000	999,750	28,650
COP Wellington Dorm	12/7/2021		Var. Fixed	2,150,000		2,150,000	1,090,000	371,265	3,833

*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 | 2024-2025

Current Funds Unrestricted **General Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	9,900,547	8,992,930	9,304,888
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	9,900,547	8,992,930	9,304,888
Revenues				
Student Sources:				
Tuition	4	3,137,064	3,135,996	3,063,147
Fees	5	2,635,986	3,008,621	3,399,072
Total Student Income	9	5,773,050	6,144,617	6,462,219
Federal Sources:				
Federal Grants	10		88,516	0
Other Federal Income	11			
Total Federal Income	19	0	88,516	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	4,185,440	4,185,440	3,629,632
State Grants and Contracts	22	1,837,217	250,000	250,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	6,022,657	4,435,440	3,879,632
Local Sources:				
Prior Year Ad Valorem Property Tax	30	(59,073)		(963,863)
Current Year Ad Valorem Property Tax	31	5,926,270	6,540,689	xxxxxxxxxx
Motor Vehicle Tax	32	615,711	0	546,283
Recreational Vehicle Tax	33			9,893
Delinquent Tax	34	13,673	0	43,897
In Lieu of Tax - Industrial Revenue Bond	35	1,836	0	0
Other Local Income	36			
Total Local Income	39	6,498,417	6,540,689	(363,790)
Other Sources:				
Gifts	40		9,441	0
Interest	41		600,636	450,000
All Other Income	42	780,796	517,274	511,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	780,796	1,127,350	961,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	19,074,920	18,336,613	10,939,061
Total Resources Available (3 + 60)	62	28,975,467	27,329,543	20,243,949

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

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

Adopted Budget 2024-2025

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	28,975,467	27,329,543	20,243,949
EXPENDITURES				
Education and General:				
Instruction	63	4,512,794	4,099,177	4,709,267
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	578,806	629,321	788,486
Student Services	67	4,171,369	4,248,627	4,680,906
Institutional Support	68	4,932,019	3,220,260	3,902,965
Operation and Maintenance	69	4,086,769	2,746,000	3,435,392
Scholarships	70	1,700,780	2,613,076	2,735,829
Total Expenditures	79	19,982,537	17,556,460	20,252,846
Transfers				
Transfer to Vocational	81	0		1,216,580
Non-Mandatory Transfers	82	0	468,195	100,000
Mandatory Transfers	83	0		
Total Transfers	89	0	468,195	1,316,580
Total Expenditures & Transfers (79 + 89)	90	19,982,537	18,024,654	21,569,426
Unencumbered Cash Balance June 30 (62 - 90)	91	8,992,930	9,304,888	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			9,304,888
Tax in Process (30)	95			(963,863)
Total Resources less tax-in-process (60 - 30)	96			11,902,924
Six Month Resources (50% of 96) *	97			5,951,462
Total Resources (94 thru 97)	98			26,195,411
Total Expenditures & Transfers (90)	99			21,569,426
Six Month Expenditures (50% of 99) *	100			10,784,713
Total 18 Month Expenditures (99 + 100)	101			32,354,139
Tax Required Prior to Operating Grant (101- 98)	102			6,158,728
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			6,158,728
Delinquent Tax Estimate	105	1.6%		96,963
Taxes Levied (104 + 105)	106			6,255,691

* 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	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	1,056,004	1,492,851	2,357,587
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	1,056,004	1,492,851	2,357,587
Revenues				
Student Sources:				
Tuition	4	970,538	1,131,195	1,066,575
Fees	5	815,516	840,123	693,841
Total Student Income	9	1,786,054	1,971,318	1,760,416
Federal Sources:				
Federal Grants	10	304,728	248,863	261,722
Other Federal Income	11			
Total Federal Income	19	304,728	248,863	261,722
State Sources:				
Tiered State Aid (Form 108)	20	2,043,860	2,043,860	1,690,938
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24	2,160,811	2,503,535	3,060,401
Total State Income	29	4,204,671	4,547,395	4,751,339
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	36,865	3,468	0
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	36,865	3,468	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	6,332,318	6,771,044	6,773,477
Total Resources Available (3 + 60)	62	7,388,322	8,263,895	9,131,064

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	7,388,322	8,263,895	9,131,064
EXPENDITURES				
Education and General:				
Instruction	63	4,283,340	4,286,782	4,797,639
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	90,047	93,062	114,925
Student Services	67	226,911	226,780	280,057
Institutional Support	68	549,889	524,291	647,463
Operation and Maintenance	69	462,564	403,601	498,419
Scholarships	70	282,720	371,791	459,136
Total Expenditures	79	5,895,471	5,906,308	6,797,639
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,895,471	5,906,308	6,797,639
Unencumbered Cash Balance June 30 (62 - 90)	93	1,492,851	2,357,587	xxxxxxxx

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	-150,035	11,862	(45,206)
Revenues				
Student Sources:				
Tuition	4	0		
Fees	5	0		
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	125,798	107,571	161,806
Other Federal Income	11			
Total Federal Income	19	125,798	107,571	161,806
State Sources:				
State Grants and Contracts	22	71,910	66,993	100,703
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	71,910	66,993	100,703
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	207,035		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	207,035	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	404,743	174,564	262,509
Total Resources Available (3 + 60)	62	254,708	186,426	217,303

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2024-2025

Current Funds Unrestricted **Adult Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	254,708	186,426	217,303
Expenditures				
Education and General:				
Instruction	63	242,846	231,632	232,371
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	242,846	231,632	232,371
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	242,846	231,632	232,371
Unencumbered Cash Balance June 30 (62 - 90)	93	11,862	-45,206	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(45,206)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			262,509
Six Month Resources (50% of 96)	97			131,254
Total Resources (94 thru 97)	98			348,557
Total Expenditures & Transfers (90)	99			232,371
Six Month Expenditures (50% of 99) *	100			116,186
Total 18 Month Expenditures (99 + 100)	101			348,557
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	1.5500%		(0)
Taxes Levied (102 + 103)	104			(0)

* Recommended

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	249,093	249,093	256,804
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		7,942	11,000
Other State Income	24			
Total State Income	29	0	7,942	11,000
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	7,942	11,000
Total Resources Available (3 + 60)	62	249,093	257,035	267,804

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	249,093	257,035	267,804
EXPENDITURES				
Education and General:				
Instruction	63		231	8,231
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	231	8,231
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	231	8,231
Unencumbered Cash Balance June 30 (62 - 90)	93	249,093	256,804	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	2,722	10,880	17,092
Revenues				
Student Sources:				
Tuition	4	13,693	10,899	10,000
Fees	5			
Total Student Income	9	13,693	10,899	10,000
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			
Motorcycle Driver Safety	25		3,200	3,200
Total State Income	29	0	3,200	3,200
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	13,693	14,099	13,200
Total Resources Available (3 + 60)	62	16,415	24,979	30,292

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	16,415	24,979	30,292
Expenditures				
Education and General:				
Instruction	63	5,535	7,887	8,887
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	5,535	7,887	8,887
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,535	7,887	8,887
Unencumbered Cash Balance June 30 (62 - 90)	93	10,880	17,092	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2024-2025

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget Bookstore Fund	Housing Fund	Deli Fund	Wellness Fund	Cosmetology Fund	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	2,826,250	2,928,750	30,876	2,975,834	7,199	1,640	6,572	3,022,120
Revenues									
Student Sources	9	40,475	61,974		11,500				11,500
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	3,207,262	3,263,811	694,000	2,504,000	1,500	40,000	18,000	3,257,500
Other Income	52	163,168	93,750	175,000	48,500				223,500
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	3,410,905	3,419,536	869,000	2,564,000	1,500	40,000	18,000	3,492,500
Expenditures									
Salaries & Benefits	69	491,119	483,795	155,592	286,752	0	109,124	0	551,469
General Operating Expenses	70	71,502	132,954	35,500	97,258		6,600		139,358
Supplies	71	584,127	31,122	18,500	2,125		2,800		23,425
Cost of Goods Sold	72	1,629,038	1,902,510	700,000	1,293,963			14,720	2,008,683
Equipment	73	158	20,381	10,000	26,500	20,000	4,400		60,900
Utilities	74	164,662	391,413	0	410,000	0	0	0	410,000
Debt Service	75	367,799	363,991	0	368,000	0	0	0	368,000
_____	76								0
_____	77								0
Total Expenditures	78	3,308,405	3,326,165	919,592	2,484,598	20,000	122,924	14,720	3,561,835
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	3,308,405	3,326,165	919,592	2,484,598	20,000	122,924	14,720	3,561,835
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	2,928,750	3,022,120	-19,717	3,055,236	-11,301	-81,284	9,852	2,952,786

Adopted Budget

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	608,276	463,778	764,415
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-202,335
Current Year Ad Valorem Property Tax	31	731,431	804,514	xxxxxxxxx
Motor Vehicle Tax	32			58,987
Recreational Vehicle Tax	33			1,068
Delinquent Tax	34			4,740
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	731,431	804,514	-137,539
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	731,431	804,514	-137,539
Total Resources Available (3 + 60)	62	1,339,707	1,268,292	626,875

STATE OF KANSAS
Budget Form CC-I
2024-2025

Adopted Budget

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	1,339,707	1,268,292	626,875
Expenditures				
Plant Equipment and Facility	71	875,929	503,877	764,900
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	875,929	503,877	764,900
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	875,929	503,877	764,900
Unencumbered Cash Balance June 30 (62 - 90)	93	463,778	764,415	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			764,415
Tax in Process (40)	95			(202,335)
Total Resources (60 - 40)	96			64,795
Six month Resources (50% of 96)	97			32,398
Total Resources (94 thru 97)	98			659,273
Total Expenditures & Transfers (90)	99			764,900
Six Month Expenditures (50% of 99) *	100			382,450
Total 18 Month Expenditures (99 + 100)	101			1,147,350
Tax Required (101 - 98)	102			488,077
Delinquent Tax Percent	103	1.6%		7,684
Taxes Levied (102 + 103)	104			495,761

* Recommended

Community College Name: Cowley County Community College

County: Cowley County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,629,632	$1,690,938	$5,320,570
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.	$4,185,440	$2,043,860	$6,229,300
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 Cowley County Community College
County Cowley County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/24*		$0		
2. 2023 Actual Taxes Levied*		$5,664,628		
3. Less: delinquent taxes	1.55%	$87,802	$0	$0
4. Less: 2023 Taxes Received*		$6,540,689		
5. Total Deductions (add Lines 3 + 4)		$6,628,491	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		($963,863)	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$65,852	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$43,897	$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 Cowley County Community College
County Cowley County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/24*					
2. 2023 Actual Taxes Levied*		$611,660			
3. Less: delinquent taxes	1.55%	$9,481	$0	$0	$0
4. Less: 2023 Taxes Received*		$804,514			
5. Total Deductions (add Lines 3 + 4)		$813,995	$0	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		($202,335)	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$7,111	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$4,740	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/24 to 6/30/25	*10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25
$605,270	$10,961	$0

Actual Deliquency for 2022 Taxes * 1.55%

Estimated Delinquency Rate used in this budget 1.55%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/24 to 6/30/25

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2024)

Community College Cowley County Community College
County Cowley 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
2024-2025

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 2023-2024 School Year Until March 2025. Revenues will not be received until March 2026 for new levies made in 2024-2025.

		(1) 2023 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	$5,664,628	90.3%	546,283	9,893	-	
2.	Postsecondary Tech Ed	$0	0.0%	-	-	-	
3.	Adult Education	$0	0.0%	-	-	-	
4.	Capital Outlay	$611,660	9.7%	58,987	1,068	-	
5.	Bond and Interest	$0	0.0%	-	-	-	
6.	Special Assessment	$0	0.0%	-	-	-	
7.	No Fund Warrants	$0	0.0%	-	-	-	
8.			0.0%	-	-	-	
9.			0.0%	-	-	-	
10.	TOTAL	$6,276,289	100.000%	605,270	10,961	-	$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 2024-2025.
(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 7/1/24 - 6/30/25.
(f) The college may place this amount in any or all levy funds.

(First published in the Cowley Courier Traveler Thursday, 08 15, 2024.)

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2024-2025 BUDGET

The governing body of Cowley County Community College in Cowley County will meet on August 26, 2024 at 6:00 PM at McAtee Dining Center, 206 S. 4th St., Arkansas City, KS for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at www.cowley 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 2024-2025 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2022-2023		2023-2024		Proposed Budget 2024-2025		
	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	19,982,537	17.543	18,024,654	15.921	21,569,426	6,255,691	15.775
Postsecondary Tech Ed	5,895,471		5,906,308		6,797,639	xxxxxxxxx	xxx
Adult Education	242,846		231,632		232,371	(0)	0.000
Adult Supp Education	0	xxx	231	xxx	8,231	xxxxxxxxx	xxx
Motorcycle Driver	5,535	xxx	7,887	xxx	8,887	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,308,405	xxx	3,326,165	xxx	3,561,835	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	875,929	2.000	503,877	1.998	764,900	495,761	1.250
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	30,310,723	19.543	28,000,755	17.919	32,943,289	xxxxxxxxx	17.025
						*Revenue Neutral Rate***	*16.919*
Total Tax Levied	6,640,346		6,708,956		xxxxxxxxxx	6,751,452	
Assessed Valuation	339,781,328		374,404,597		396,563,727		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	8,650,000	8,554,803	6,856,603
Total	8,650,000	8,554,803	6,856,603

* Tax Rates are expressed in mills.

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

Tiffany Vollmer

Board Clerk, Cowley County Community College

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 15, 2024

Notice ID: Iwu9juMKLDACGG2urmGl
Notice Name: 2024-2025 State Appropriation RNR Notice

PUBLICATION FEE: $232.28

David A. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

15th day of August, A.D. 2024.

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/6/2025

Roll Call Vote

A Roll Call Vote of the Cowley County Board of Trustees To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26th, 2024
Resolution No.2024-8-26-1

Governing Body Member	Yes	No	No Vote
Brett Bazil - Chair	✓		
Bob McGregor - Vice Chair	✓		
Dr. Alan Marcotte - Trustee	✓		
Joe Shriver - Trustee			✓
David Stanley - Trustee	✓		
Gary Wilson - Trustee	✓		
Jacinda Shaw-Kinzie - Trustee			✓
Phil White - Trustee			✓
TOTAL	5	0	3

Certified: Tiffany Volle, Board Clerk

Resolution No. 2024-8-26-1

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

WHEREAS, the Revenue Neutral Rate for Cowley County Community College was calculated as 16.919 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Cowley 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 26th, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Cowley 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 Cowley County Community College:

Cowley County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.919 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 26th day of August 2024 and SIGNED by the Governing Body.

Attested: Tiffany Voller, Board Clerk