Budget Form CC-K 2024-2025 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: (I) 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		21,345,179	9,122,513	34.720
Postsecondary Technical Education			7,420,000	XXXXXXXXX	
Adult Education	71-617		0	0	
Adult Supplementary Education	74-32,261		185,000	XXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXX	
Truck Driver Training Course	71-1509		1,024,533	XXXXXXXXX	
Auxiliary Enterprise			2,460,000	XXXXXXXXX	
Total Current Funds Unrestricted			32,434,712	9,122,513	
Plant Funds Capital Outlay	71-501		4,200,000	0	
Bond and Interest	I0-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXX	
Total Plant Funds			4,200,000	0	
Total - All Funds		XXXXXXX	36,634,712		34.720
Hearing Notice				Final Assessed Valuation	
				262,750,664	

Assisted by:

Revenue Neutral Rate: 4.483

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

Attest: ± 11 ,2024

County CleriP'

Signature and Title of Elected Official

Page No.

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
COPs Series 2018	3/27/2018	3.3500	3,610,000	2,760,000	4/1/2025	4/1/2025	89,113	160,000	0	0
Bank of Beaver City Lease Purc	7/26/2024	7.75%	2,000,000	0	7/26/2025	7/26/2025	0	0	157,153	139,045

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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
COPs Series 2018	3/27/2018	20 Years	3.3500	4,995,683	1,385,683	3,610,000	2,760,000	249,113	0
Bank of Beaver City Lease Purchase	7/26/2024	10 Years	7.7500	2,961,977	961,977	2,000,000	0	0	296,198

*Use arbitrage yield on the bonds.
*Note: If leasing/renting with no intent to purchase, do not report contract.

Form 108
(Revised 5/2024)

Community College Name: Seward County Community College

County: Seward 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.	$1,400,731	$1,284,821	$2,685,552
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

Form 112
(Revised 5/2024)

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
2024-2025

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/24*				
2. 2023 Actual Taxes Levied*		$9,113,263		
3. Less: delinquent taxes	1.1%	$99,335	$0	$0
4. Less: 2023 Taxes Received*		$8,740,391		
5. Total Deductions (add Lines 3 + 4)		$8,839,726	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$273,537	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$74,501	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$49,662	$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
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*					
3. Less: delinquent taxes	1.1%	$0	$0	$0	$0
4. Less: 2023 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$0	$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%)		$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) 7/1/24 to 6/30/25: $746,625

*10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25: $4,091

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25:

Actual Deliquency for 2022 Taxes *: 1.1%

Estimated Delinquency Rate used in this budget: 1.1%

*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: 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

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	$9,113,263	100.0%	$ 746,625	$ 4,091	$ -	
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	$9,113,263	100.000%	$746,625	$4,091	$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 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.

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	13,341,716	11,949,123	7,194,491
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	13,341,716	11,949,123	7,194,491
Revenues				
Student Sources:				
Tuition	4	1,143,096	1,102,579	2,100,000
Fees	5	713,959	1,076,285	1,800,000
Total Student Income	9	1,857,055	2,178,864	3,900,000
Federal Sources:				
Federal Grants	10	0	0	250,000
Other Federal Income	11		85	0
Total Federal Income	19	0	85	250,000
State Sources:				
Non-Tiered State Aid (Form 108)	20			
State Grants and Contracts	22	1,830,732	1,975,286	1,650,731
State Retirement Contributions **	23			
Other State Income	24			1,250,000
Total State Income	29	1,830,732	1,975,286	2,900,731
Local Sources:				
Prior Year Ad Valorem Property Tax	30	152,521	0	273,537
Current Year Ad Valorem Property Tax	31	8,843,222	8,740,391	xxxxxxxxxx
Motor Vehicle Tax	32	808,654	799,558	746,625
Recreational Vehicle Tax	33	5,046	4,216	4,091
Delinquent Tax	34	200,594	97,303	49,662
In Lieu of Tax - Industrial Revenue Bond	35	992	1,045	0
Other Local Income	36	0	(14,629)	
Total Local Income	39	10,011,029	9,627,884	1,073,915
Other Sources:				
Gifts	40			1,250,000
Interest	41	530,805	662,053	650,000
All Other Income	42	94,788	271,711	**600,000**
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	625,593	933,764	2,500,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	14,324,409	14,715,883	10,624,646
Total Resources Available (3 + 60)	62	27,666,125	26,665,006	17,819,137

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

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

STATE OF KANSAS
Budget Form CC-B

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	27,666,125	26,665,006	17,819,137
EXPENDITURES				
Education and General:				
Instruction	63	2,206,327	2,877,000	3,400,000
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	142,025	167,596	900,000
Student Services	67	2,675,098	3,063,043	3,700,000
Institutional Support	68	3,623,719	4,234,704	4,500,000
Operation and Maintenance	69	3,815,980	4,189,709	**4,200,000**
Scholarships	70	210,680	584,584	916,194
Total Expenditures	79	12,673,829	15,116,636	17,616,194
Transfers				
Transfer to Vocational	81	3,452,951	3,723,209	3,250,000
Non-Mandatory Transfers	82			
Mandatory Transfers	83	(409,778)	630,670	478,985
Total Transfers	89	3,043,173	4,353,879	3,728,985
Total Expenditures & Transfers (79 + 89)	90	15,717,002	19,470,515	21,345,179
Unencumbered Cash Balance June 30 (62 - 90)	91	11,949,123	7,194,491	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			7,194,491
Tax in Process (30)	95			273,537
Total Resources less tax-in-process (60 - 30)	96			10,351,109
Six Month Resources (50% of 96) *	97			5,175,554
Total Resources (94 thru 97)	98			22,994,691
Total Expenditures & Transfers (90)	99			21,345,179
Six Month Expenditures (50% of 99) *	100			10,672,590
Total 18 Month Expenditures (99 + 100)	101			32,017,769
Tax Required Prior to Operating Grant (101 - 98)	102			9,023,078
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			9,023,078
Delinquent Tax Estimate	105	1.1%		99,435
Taxes Levied (104 + 105)	106			9,122,513

* 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	92,667	499,535	548,407
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	92,667	499,535	548,407
Revenues				
Student Sources:				
Tuition	4	692,714	753,076	925,000
Fees	5	246,851	306,381	300,000
Total Student Income	9	939,565	1,059,457	1,225,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11	22,970	0	0
Total Federal Income	19	22,970	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,162,714	1,077,611	964,550
State Grants and Contracts	22	555,165	1,224,951	1,484,994
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,717,879	2,302,562	2,449,544
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			75,000
Interest	41			
All Other Income	42	126,234	49,993	50,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	3,036,916	2,800,000	3,250,000
Total Other Income	49	3,163,150	2,849,993	3,375,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,843,564	6,212,012	7,049,544
Total Resources Available (3 + 60)	62	5,936,231	6,711,547	7,597,951

** 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	5,936,231	6,711,547	7,597,951
EXPENDITURES				
Education and General:				
Instruction	63	3,602,590	4,217,399	4,600,000
Research	64	0	0	
Public Service	65	0	0	
Academic Support	66	59,304	66,657	200,000
Student Services	67	302,195	341,277	420,000
Institutional Support	68	653,637	673,363	750,000
Operation and Maintenance	69	818,970	864,444	1,450,000
Scholarships	70	0	0	0
Total Expenditures	79	5,436,696	6,163,140	7,420,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,436,696	6,163,140	7,420,000
Unencumbered Cash Balance June 30 (62 - 90)	93	499,535	548,407	XXXXXXX

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	89,477	67,531	18,001
Revenues				
Student Sources:				
Tuition	4	0		
Fees	5	105,756	95,961	200,000
Total Student Income	9	105,756	95,961	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	20,459	18,120	50,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	20,459	18,120	50,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	126,215	114,081	250,000
Total Resources Available (3 + 60)	62	215,692	181,612	268,001

STATE OF KANSAS
Budget Form CC-E
2024-2025

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	215,692	181,612	268,001
EXPENDITURES				
Education and General:				
Instruction	63	148,161	163,611	185,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	148,161	163,611	185,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	148,161	163,611	185,000
Unencumbered Cash Balance June 30 (62 - 90)	93	67,531	18,001	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	2,713	28,546	94,533
Revenues				
Student Sources:				
Tuition	4			250,000
Fees	5	111,044	113,782	215,000
Total Student Income	9	111,044	113,782	465,000
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	57,092	75,000
Other State Income	24			
Truck Driver Training Course	25			
Total State Income	29	26,851	57,092	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	46,400		40,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	200,000	650,000	350,000
Total Other Income	49	246,400	650,000	390,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	384,295	820,874	930,000
Total Resources Available (3 + 60)	62	387,008	849,420	1,024,533

Adopted Budget

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	387,008	849,420	1,024,533
EXPENDITURES				
Education and General:				
Instruction	63	358,462	752,973	1,024,533
Research	64			
Public Service	65			
Academic Support	66		1,914	
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	358,462	754,887	1,024,533
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	358,462	754,887	1,024,533
Unencumbered Cash Balance June 30 (62 - 90)	93	28,546	94,533	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	Dorm/Cafeteria Fund	Cosmetology Fund	Auto Business Fund	Fund	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	1,757,518	2,110,921	8,093	1,326,657	274,990	7,226		1,526,966
Revenues									
Student Sources	9	41,903	350	0	0	0	0		0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	2,089,641	2,023,712	750,000	1,600,000	50,000	0		2,400,000
Other Income	52								0
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	2,131,544	2,024,062	750,000	1,600,000	50,000	0	0	2,400,000
Expenditures									
Salaries & Benefits	69	427,377	440,146	165,000	325,000				490,000
General Operating Expenses	70	416,170	101,914	80,000	75,000				155,000
Supplies	71	45,338	52,161	10,000	25,000				35,000
Cost of Goods Sold	72	903,115	1,271,874	550,000	950,000	50,000	0		1,550,000
Equipment	73	24,482	78,024						0
Building	74	459,195	646,449	80,000	300,000				380,000
Land	75		17,449						0
_____	76								0
_____	77								0
Total Expenditures	78	2,275,677	2,608,017	885,000	1,675,000	50,000	0	0	2,610,000
Transfers									
Mandatory Transfers	80	-497,536							0
Non-Mandatory Transfers	81			-150,000					-150,000
Total Transfers	89	-497,536	0	-150,000	0	0	0	0	-150,000
Total Expenditures & Transfers (78 + 89)	90	1,778,141	2,608,017	735,000	1,675,000	50,000	0	0	2,460,000
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	2,110,921	1,526,966	23,093	1,251,657	274,990	7,226	0	1,466,966

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	585,362	191,812	-150,677
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			1,200,000
Total Federal Income	19	0	0	1,200,000
State Sources:				
Other State Income	24	384,404	366,231	664,673
PEI Loan Program Income	25			
Total State Income	29	384,404	366,231	664,673
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			300,000
Interest	41	1,032	353	100
All Other Income	42	4,775	0	2,000,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Tax Credit Donations Income	44	164,000	97,500	250,000
Total Other Income	49	169,807	97,853	2,550,100
Total Revenues **(19 + 29 + 39 + 49)**	60	554,211	464,084	4,414,773
Total Resources Available (3 + 60)	62	1,139,573	655,896	4,264,096

Adopted Budget

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	1,139,573	655,896	4,264,096
Expenditures				
Plant Equipment and Facility	71	997,761	806,573	4,200,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	997,761	806,573	4,200,000
Total Transfers	89	-50,000		
Total Expenditures & Transfers (79+89)	90	947,761	806,573	4,200,000
Unencumbered Cash Balance June 30 (62 - 90)	93	191,812	-150,677	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(150,677)
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			4,414,773
Six month Resources (50% of 96)	97			2,207,387
Total Resources (94 thru 97)	98			6,471,483
Total Expenditures & Transfers (90)	99			4,200,000
Six Month Expenditures (50% of 99) *	100			2,100,000
Total 18 Month Expenditures (99 + 100)	101			6,300,000
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	1.1%		0
Taxes Levied (102 + 103)	104			0

* Recommended

STATE OF KANSAS
Budget Form CC-I
2024-2025

Adopted Budget

Revenue Bonds	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	890,300	0	0
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts/Student Fees	40	402,825		
Interest	41			
Transfer In	42	151,451		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	554,276	0	0
Total Revenues (39 + 49)	60	554,276	0	0
Total Resources Available (3 + 60)	62	1,444,576	0	0
EXPENDITURES				
Principal on Bonds	72	1,300,000		
Interest and Fees	73	144,576		
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,444,576	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,444,576	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
2024-2025 BUDGET

The governing body of Seward County Community College in Seward County will meet on September 9, 2024 at 7:30 PM 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 :nue neutral rate, and to consider amendments. Detailed budget information is available at Seward County Community C 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	15,717,002	34.518	19,470,515	34.027	21,345,179	9,122,513	34.216
Postsecondary Tech Ed	5,436,696		6,163,140		7,420,000	xxxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	148,161	xxx	163,611	xxx	185,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	358,462	xxx	754,887	xxx	1,024,533	xxxxxxxxx	xxx
Auxiliary Enterprise	1,778,141	xxx	2,608,017	xxx	2,460,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	947,761		806,573		4,200,000	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	1,444,576	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	25,830,799	34.518	29,966,743	34.027	36,634,712	xxxxxxxxx	34.216
						*Revenue Neutral Rate***	*34.483*
Total Tax Levied	9,092,641		9,113,313		xxxxxxxxxx	9,122,513	
Assessed Valuation	263,417,374		267,825,941		266,612,714		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds	3,065,000	2,915,000	2,760,000
Revenue Bonds	1,150,000		
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	4,215,000	2,915,000	2,760,000

* Tax Rates are expressed in mills.

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

Seward County Community College, Clerk of the Board

Resolution No. 09092024

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

WHEREAS, the Revenue Neutral Rate for Seward County Community College was calculated as 34.518 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 09, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

Seward County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.518 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 09 day of September 2024 and SIGNED by the Governing Body.

Attested:

Clerk of the Board of Trustees

Roll Call Vote

A Roll Call Vote of Seward County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2024
Resolution No. 09092024

Governing Body Member	Yes	No	No Vote
Ron Oliver	X		
Marvin Chance Jr	X		
John Engel	X		
Dustin Ormiston	X		
Casey Mein	X		
Keeley Morse	X		
Kelly Hill	X		
TOTAL	7		

Certified:

Clerk of the Board of Trustees

Resolution No. 09092024.01

A RESOLUTION OF SEWARD COUNTY COMMUNITY COLLEGE, KANSAS TO ADOPT THE FISCAL YEAR 2025 BUDGET AND APPROPRIATING BY FUND THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2025.

WHEREAS, The Fiscal Year 2025 Seward County Community College Budget is hereby approved for submission to the State of Kansas, Department of Administration and the County Clerk, Seward County, Kansas.

WHEREAS, The 2025 Budget, as approved and filed with the County Clerk, shall constitute and shall hereafter be declared to be an appropriation for each fund, and any appropriation of funds provided for by the resolution must comply with Chapter 70 of Article 29 of the Kansas Statutes Annotated.

WHEREAS, The funds for paying all claims against the Fiscal Year 2025 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 2025 funds, to be received by the Vice President of Business Affairs.

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

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 09 day of September 2024 and SIGNED by the Governing Body.

Attested: _____

Clerk of the Board of Trustees

Roll Call Vote

A Roll Call Vote of Seward County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2024
Resolution No. 09092024.01

Governing Body Member	Yes	No	No Vote
Ron Oliver	X		
Marvin Chance Jr	X		
John Engel	X		
Dustin Ormiston	X		
Casey Mein	X		
Keeley Moree	X		
Kelly Hill	X		
TOTAL	7		

Certified:

Clerk of the Board of Trustees

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 29 day of August, 2024

Shay Bales

SUBSCRIBED AND SWORN to before me this 29 day of August, 2024

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $67.50

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 29, 2024)11

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

The governing body of Seward County Community College in Seward County will meet on September 9, 2024 at 7:30 PM at Hobble Building Board Room A104

for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of revenue neutral rate, and to consider amendments. Detailed budget information is available at Seward County Community College and will be available at this hearing.

BUDGET SUMMARY

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Adult Education	0		0		0	xxxxxxxx	xxx
Adult Supp Education	148,161	xxx	163,611	xxx	185,000	0	0.000
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
Truck Driver Training	338,463	xxx	754,887	xxx	1,024,513	xxxxxxxx	xxx
Auxiliary Enterprise	1,778,141	xxx	2,608,017	xxx	2,460,000	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	947,761		606,373		4,300,000	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	1,244,316	xxx	0	xxx	0	xxxxxxxx	xxx
Total All Funds	25,610,762	34.511	29,766,743	34.027	36,734,692	xxxxxxxx	33.764
						Revenue Neutral Rate**	34.481
Total Tax Levied	9,092,641		9,113,313		xxxxxxxx	9,122,513	
Assessed Valuation	263,417,374		267,823,941		270,184,013		

Outstanding Indebtedness, July 1:

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds	3,065,000	2,915,000	2,760,000
Revenue Bonds	1,150,000		
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	4,215,000	2,915,000	2,760,000

*Tax Rates are expressed in mills.

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

Seward County Community College, Clerk of the Board