Budget Form CC-K 2022-2023 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Doniphan COUNTY, STATE OF KANSAS

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

Highland Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		16,214,696	2,136,682	13.493
Postsecondary Technical Education			3,702,651	XXXXXXXXX	
Adult Education	71-617		178,111	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			3,656,178	XXXXXXXXX	
Total Current Funds Unrestricted			23,751,636	2,136,682	
Plant Funds					
Capital Outlay	71-501		0	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			0	0	
Total – All Funds		XXXXXXX	23,751,636		13.493
Hearing Notice				Final Assessed Valuation	
				158,358,266	

Assisted by: Randy Wilson, VPF

Revenue Neutral Rate: 12.441

Attest: August 31, 2022

Peggy Franken

County Clerk

Thomas D. Smith

Signature and Title of Elected Official

Chairman, Board of Trustees

Page No.

Form 108
(Revised 6/2022)

Community College Name: Highland Community College

County: Doniphan

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,984,114	$1,833,613	$5,817,727
2. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,984,114	$1,833,613	$5,817,727
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 Highland Community College
County Doniphan

FORM 112

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

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*				
2. 2021 Actual Taxes Levied*		$2,029,187		
3. Less: delinquent taxes	0.0%	$0	$0	$0
4. Less: 2021 Taxes Received*		$2,029,187		
5. Total Deductions (add Lines 3 + 4)		$2,029,187	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$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.

Form 263
(Revised 6/2022)

Community College: Highland Community College
County: Doniphan

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2022-2023

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

		(1) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1.	General	$2,029,187	100.0%	0.0%	0.0%	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	$2,029,187	100.000%	$0	$0	$0	$0
			(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2022-2023.

(b) Divide each fund's tax levy by total tax dollars levied.

(c) Should equal 100 percent.

(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.

(e) These figures are pulled in from Form 112 for the period 7/1/22 - 6/30/23.

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

STATE OF KANSAS
Budget Form CC-A
2022-2023

STATEMENT OF INDEBTEDNESS

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

Page No.

STATE OF KANSAS
Budget Form CC-A1
2022-2023

STATEMENT OF CONDITIONAL LEASE,
LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2022	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/24
Incubator building	11/1/2016	10	3.6250	145,000		145,000	78,971	17,545	17,545
COP refinance Dec 2019	12/4/2019	16	2.4789	3,835,000		3,835,000	3,515,000	253,538	250,650
Incubator remodel	6/21/2019	10	5.0000	499,697		499,697	374,178	64,946	64,946
Spring Hill apartments	6/1/2020	6	4.0000	195,000		195,000	142,851	36,717	36,717

*Use arbitrage yield on the bonds.

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

STATE OF KANSAS

Adopted Budget — Budget Form CC-B — 2022-2023

Current Funds Unrestricted **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	4,874,411	2,608,481	3,452,642
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	4,874,411	2,608,481	3,452,642
Revenues				
Student Sources:				
Tuition	4	1,656,373	4,156,373	4,156,373
Fees	5			
Total Student Income	9	1,656,373	4,156,373	4,156,373
Federal Sources:				
Federal Grants	10	6,659,132	4,859,132	4,859,132
Other Federal Income	11			
Total Federal Income	19	6,659,132	4,859,132	4,859,132
State Sources:				
Non-Tiered State Aid (Form 108)	20	3,984,114	3,984,114	3,984,114
LAVTR	21			0
State Grants and Contracts	22	266,042	266,042	266,042
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,250,156	4,250,156	4,250,156
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	2,029,187	2,029,187	xxxxxxxxxx
Motor Vehicle Tax	32			
Recreational Vehicle Tax	33			
Delinquent Tax	34			
In Lieu of Tax - Industrial Revenue Bond	35			
Other Local Income	36			
Total Local Income	39	2,029,187	2,029,187	0
Other Sources:				
Gifts	40	22,215		
Interest	41			
All Other Income	42	1,091,023	1,000,000	**1,000,000**
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	1,113,238	1,000,000	1,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	15,708,086	16,294,848	14,265,661
Total Resources Available (3 + 60)	62	20,582,497	18,903,329	17,718,303

* 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 2022-2023

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	20,582,497	18,903,329	17,718,303
EXPENDITURES				
Education and General:				
Instruction	63	2,894,909	2,894,909	2,894,909
Research	64	64,054	64,055	64,056
Public Service	65	2,108,749	1,500,000	1,500,000
Academic Support	66	2,306,950	2,220,502	2,220,502
Student Services	67	4,514,022	3,785,666	3,785,666
Institutional Support	68	3,394,868	3,170,488	3,170,488
Operation and Maintenance	69	4,058,419	4,206,434	4,970,442
Scholarships	70			
Total Expenditures	79	19,341,971	17,842,054	18,606,063
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82	(1,367,955)	(2,391,367)	(2,391,367)
Mandatory Transfers	83			
Total Transfers	89	(1,367,955)	(2,391,367)	(2,391,367)
Total Expenditures & Transfers (79 + 89)	90	17,974,016	15,450,687	16,214,696
Unencumbered Cash Balance June 30 (62 - 90)	91	2,608,481	3,452,642	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			3,452,642
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			14,265,661
Six Month Resources (50% of 96) *	97			4,467,059
Total Resources (94 thru 97)	98			22,185,362
Total Expenditures & Transfers (90)	99			16,214,696
Six Month Expenditures (50% of 99) *	100			8,107,348
Total 18 Month Expenditures (99 + 100)	101			24,322,044
Tax Required Prior to Operating Grant (101- 98)	102			2,136,682
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			2,136,682
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			2,136,682

* 50% is the recommeded amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	0	0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	1,581,754	1,581,754	1,581,754
Fees	5	287,284	287,284	287,284
Total Student Income	9	1,869,038	1,869,038	1,869,038
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,833,613	1,833,613	1,833,613
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,833,613	1,833,613	1,833,613
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
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,702,651	3,702,651	3,702,651
Total Resources Available (3 + 60)	62	3,702,651	3,702,651	3,702,651

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

STATE OF KANSAS
Budget Form CC-C
2022-2023

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	3,702,651	3,702,651	3,702,651
EXPENDITURES				
Education and General:				
Instruction	63	2,287,565	2,287,565	2,287,565
Research	64			
Public Service	65			
Academic Support	66	187,877	187,877	187,877
Student Services	67	518,999	518,999	518,999
Institutional Support	68	456,724	456,724	456,724
Operation and Maintenance	69	262,493	251,486	251,486
Scholarships	70			
Total Expenditures	79	3,713,658	3,702,651	3,702,651
Transfers				
Non-Mandatory Transfers	82	(11,007)		
Mandatory Transfers	83			
Total Transfers	89	(11,007)	0	0
Total Expenditures & Transfers (79 + 89)	90	3,702,651	3,702,651	3,702,651
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

STATE OF KANSAS
Budget Form CC-D
2022-2023

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	126,088	126,088	126,088
Other Federal Income	11			
Total Federal Income	19	126,088	126,088	126,088
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	52,023	52,023	52,023
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	52,023	52,023	52,023
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	178,111	178,111	178,111
Total Resources Available (3 + 60)	62	178,111	178,111	178,111

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

STATE OF KANSAS
Budget Form CC-D
2022-2023

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	178,111	178,111	178,111
Expenditures				
Education and General:				
Instruction	63	174,088	174,088	174,088
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	174,088	174,088	174,088
Transfers				
Non-Mandatory Transfers	82	4,023	4,023	4,023
Mandatory Transfers	83			
Total Transfers	89	4,023	4,023	4,023
Total Expenditures and Transfers (79 + 89)	90	178,111	178,111	178,111
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			178,111
Six Month Resources (50% of 96)	97			89,056
Total Resources (94 thru 97)	98			267,167
Total Expenditures & Transfers (90)	99			178,111
Six Month Expenditures (50% of 99) *	100			89,056
Total 18 Month Expenditures (99 + 100)	101			267,167
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

STATE OF KANSAS
Worksheet CC-H
2022-2023

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget Fund	Fund	Fund	Fund	Fund	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3		0						0
Revenues									
Student Sources	9	2,656,178	2,656,178	2,656,178					2,656,178
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53								0
Other Income	52		1,000,000	1,000,000					1,000,000
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	2,656,178	3,656,178	3,656,178	0	0	0	0	3,656,178
Expenditures									
Salaries & Benefits	69								0
General Operating Expenses	70	1,281,239	1,268,834	1,268,834					1,268,834
Supplies	71								0
Cost of Goods Sold	72								0
Equipment	73								0
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	1,281,239	1,268,834	1,268,834	0	0	0	0	1,268,834
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	1,374,939	2,387,344	2,387,344					2,387,344
Total Transfers	89	1,374,939	2,387,344	2,387,344	0	0	0	0	2,387,344
Total Expenditures & Transfers (78 + 89)	90	2,656,178	3,656,178	3,656,178	0	0	0	0	3,656,178
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	0	0	0	0	0	0	0	0

Budget Form CC-J

STATE OF KANSAS

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

The governing body of Highland Community College in Doniphan will meet on August 24, 2022 at 6:30 pm at HCC David Reist Admin building conference room 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 Business Office and will be available at this hearing.

BUDGET SUMMARY

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

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	17,974,016		15,450,687		16,214,696	2,136,682	13.500
Postsecondary Tech Ed	3,702,651		3,702,651		3,702,651	xxxxxxxxx	xxx
Adult Education	178,111		178,111		178,111	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,656,178	xxx	3,656,178	xxx	3,656,178	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		0		0	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	24,510,956	0.000	22,987,627	0.000	23,751,636	xxxxxxxxx	13.500
						*Revenue Neutral Rate***	*12.441*
Total Tax Levied	1,925,946		1,968,946		xxxxxxxxxx	2,136,682	
Assessed Valuation	148,201,969		151,530,949		158,272,725		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,401,933	4,369,415	4,111,000
Total	4,401,933	4,369,415	4,111,000

* Tax Rates are expressed in mills.

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

(First published in the Kansas Chief August 4, 2022)

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

The governing body of Highland Community College in Doniphan will meet on August 24, 2022 at 6:30 pm at HCC David Reist Admin building conference room 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 Business Office and will be available at this hearing.

BUDGET SUMMARY

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

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	17,974,016		15,450,687		16,214,696	2,136,682	13.500
Postsecondary Tech Ed	3,702,651		3,702,651		3,702,651	xxxxxxxx	xxx
Adult Education	178,111		178,111		178,111	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxiliary Enterprise	2,656,178	xxx	3,656,178	xxx	3,656,178	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	0		0		0	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	xxxxxxxx	xxx
Total All Funds	24,510,956	0.000	22,987,627	0.000	23,751,636	xxxxxxxx	13.500
						*Revenue Neutral Rate***	12.441
Total Tax Levied	1,925,946		1,968,946		xxxxxxxx	2,136,682	
Assessed Valuation	148,201,969		151,530,949		158,272,725		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,401,933	4,369,415	4,111,009
Total	4,401,933	4,369,415	4,111,009

* Tax Rates are expressed in mills.

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

Thomas H. Smith
Highland Community College, Combined Rate & Budget Hearing
Chairman, Board of Trustees

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly 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 Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 4 day of August, 2022, with subsequent publications being made on the following dates:

August 11th, 2022

_____, 20__

_____, 20__

Dana D. Foley
Publisher

Subscribed and sworn to before me this 11th day of August, 2022.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp.

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Highland Community College, HEREBY NOTIFIES THE Doniphan COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 13.5. The date of our hearing is August 24, 2022 at 6:30 PM and will be held at HCC David Reist Admin building conference room 606 West Main Street in Highland, Kansas. $2,136,682

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

WITNESS my hand and official seal on June 27, 2022.

(Seal)

Heather Mejia
Clerk or Officer of Governing Body

Resolution NO. 8-24-2022

A resolution expressing the property taxation policy of Highland Community College with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2022-2023

Whereas, 2021 SB 13 and Senate Sub for HB 2104, provides that a levy of property taxes to finance the 2022-2023 budget of Highland Community College be authorized by resolution.

NOW, THEREFORE, BE IT RESOLVED by Highland Community College that the 2022-2023 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2022-2023, as adjusted pursuant to 2021 SB 13 and Senate Sub for HB 2104 is hereby adopted.

Adopted this 24 day of August, 2022 by Highland Community College, Doniphan County, Kansas

Board Clerk, Highland Community College

Board Chairman, Highland Community College

Roll Call Vote

A Roll Call Vote of Highland Community College to Levy a Property Tax Exceeding the Reve
Rate
Hearing to Exceed Revenue Neutral Rate held on August 24, 2022
Resolution No. 08-24-2022

Governing Body Member	Yes	No
Vernie Coy	X	
Charles Kenneth Huss	X	
Russell Karn	X	
Tom Smith	X	
Jason Taylor	X	
Carl Tharman	X	
TOTAL	**6**	

Certified:
Heather Mejia