Budget Form CC-K 2024-2025 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Labette County COUNTY, STATE OF KANSAS

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

Labette 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		14,515,332	5,512,364	34.994
Postsecondary Technical Education			5,597,965	xxxxxxxxx	
Adult Education	71-617		124,650	62,929	0.399
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			226,004	xxxxxxxxx	
Total Current Funds Unrestricted			20,463,951	5,575,293	
Plant Funds					
Capital Outlay	71-501		1,777,157	(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			1,777,157	(0)	
Total – All Funds		xxxxxxx	22,241,108		35.393
Hearing Notice				Final Assessed Valuation	
				157,523,330	

Assisted by:

Revenue Neutral Rate: 34.363

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

Attest: September 18, 2024

Mona Landis
County Clerk

Becky Dantic, Chair of the Board of Trustees

SEAL OF LABETTE CO. KANSAS

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
Zetmeir Athletic Complex Expansion	6/15/2023	37 months	1.3330	1,408,918	0	1,408,918	910,405	475,755	237,878

*Use arbitrage yield on the bonds.

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

Current Funds Unrestricted **General Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	4,067,293	4,185,893	2,634,258
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	4,067,293	4,185,893	2,634,258
Revenues				
Student Sources:				
Tuition	4	692,268	215,007	2,877,480
Fees	5	670,263	346,660	2,102,447
Total Student Income	9	1,362,531	561,667	4,979,927
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,953,748	2,113,258	1,947,929
State Grants and Contracts	22	806,593		573,111
State Retirement Contributions **	23			
Other State Income	24		14,170	14,170
Total State Income	29	2,760,341	2,127,428	2,535,210
Local Sources:				
Prior Year Ad Valorem Property Tax	30			514,596
Current Year Ad Valorem Property Tax	31	4,959,099	4,798,137	xxxxxxxxxx
Motor Vehicle Tax	32	716,859	714,444	648,152
Recreational Vehicle Tax	33	10,250	9,795	10,076
Delinquent Tax	34	129,113	121,534	24,122
In Lieu of Tax - Industrial Revenue Bond	35	4,785	6,564	0
Other Local Income	36			
Total Local Income	39	5,820,105	5,650,474	1,196,945
Other Sources:				
Gifts	40	0	0	404,108
Interest	41	13,859	67,923	108,690
All Other Income	42	1,080,431	83,897	63,977
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	1,094,290	151,820	576,775
Total Revenues (9 + 19 + 29 + 39 + 49)	60	11,037,267	8,491,389	9,288,857
Total Resources Available (3 + 60)	62	15,104,560	12,677,283	11,923,115

* 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	15,104,560	12,677,283	11,923,115
EXPENDITURES				
Education and General:				
Instruction	63	1,711,220	1,558,512	4,916,356
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	421,540	573,426	768,013
Student Services	67	1,501,577	1,677,928	2,189,911
Institutional Support	68	5,075,393	4,983,261	5,321,134
Operation and Maintenance	69	906,320	1,231,898	**1,301,918**
Scholarships	70	17,000	0	0
Total Expenditures	79	9,633,050	10,025,025	14,497,332
Transfers				
Transfer to Vocational	81	0	0	0
Non-Mandatory Transfers	82	1,285,616	18,000	18,000
Mandatory Transfers	83	0	0	0
Total Transfers	89	1,285,616	18,000	18,000
Total Expenditures & Transfers (79 + 89)	90	10,918,666	10,043,025	14,515,332
Unencumbered Cash Balance June 30 (62 - 90)	91	4,185,893	2,634,258	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			2,634,258
Tax in Process (30)	95			514,596
Total Resources less tax-in-process (60 - 30)	96			8,774,262
Six Month Resources (50% of 96) *	97			4,387,131
Total Resources (94 thru 97)	98			16,310,246
Total Expenditures & Transfers (90)	99			14,515,332
Six Month Expenditures (50% of 99) *	100			7,257,666
Total 18 Month Expenditures (99 + 100)	101			21,772,998
Tax Required Prior to Operating Grant (101- 98)	102			5,462,752
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			5,462,752
Delinquent Tax Estimate	105	0.9%		49,611
Taxes Levied (104 + 105)	106			5,512,364

* 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	0	0	(2,028,936)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	(2,028,936)
Revenues				
Student Sources:				
Tuition	4	634,007	115,050	557,284
Fees	5	429,744	0	112,000
Total Student Income	9	1,063,751	115,050	669,284
Federal Sources:				
Federal Grants	10	93,288	85,162	71,259
Other Federal Income	11	0	0	0
Total Federal Income	19	93,288	85,162	71,259
State Sources:				
Tiered State Aid (Form 108)	20	1,129,158	1,892,215	913,025
State Grants and Contracts	22	0	0	264,028
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	1,129,158	1,892,215	1,177,053
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	1,161,744		
Total Other Income	49	1,161,744	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,447,941	2,092,427	1,917,596
Total Resources Available (3 + 60)	62	3,447,941	2,092,427	(111,340)

** 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	3,447,941	2,092,427	(111,340)
EXPENDITURES				
Education and General:				
Instruction	63	1,766,409	2,294,686	5,324,394
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	285,477	343,178	252,762
Student Services	67	166,537	184,208	0
Institutional Support	68	983,738	1,058,774	20,809
Operation and Maintenance	69	245,780	240,517	0
Scholarships	70	0	0	0
Total Expenditures	79	3,447,941	4,121,363	5,597,965
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,447,941	4,121,363	5,597,965
Unencumbered Cash Balance June 30 (62 - 90)	93	0	(2,028,936)	xxxxxxxx

Current Funds Unrestricted **Adult Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	100,399	118,690	107,025
Revenues				
Student Sources:				
Tuition	4	0	0	0
Fees	5	0	0	0
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	0	0	0
State Retirement Contributions**	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	5,884
Current Year Ad Valorem Property Tax	31	56,636	54,863	xxxxxxxxx
Motor Vehicle Tax	32	8,191	0	7,411
Recreational Vehicle Tax	33	117	0	115
Delinquent Tax	34	1,475	0	276
In Lieu of Tax - Industrial Revenue Bond	35	55	0	0
Other Local Income	36	0	0	0
Total Local Income	39	66,473	54,863	13,686
Other Sources:				
Gifts	40	0	0	0
Interest	41	0	0	0
All Other Income	42	0	0	0
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	66,473	54,863	13,686
Total Resources Available (3 + 60)	62	166,872	173,553	120,711

** 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	166,872	173,553	120,711
Expenditures				
Education and General:				
Instruction	63	48,182	66,528	124,650
Research	64	0		
Public Service	65	0		
Academic Support	66	0		
Student Services	67	0		
Institutional Support	68	0		
Operation and Maintenance	69	0		
Scholarships	70	0		
Total Expenditures	79	48,182	66,528	124,650
Transfers				
Non-Mandatory Transfers	82	0		
Mandatory Transfers	83	0		
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	48,182	66,528	124,650
Unencumbered Cash Balance June 30 (62 - 90)	93	118,690	107,025	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			107,025
Tax in Process (30)	95			5,884
Total Resources (60 - 30)	96			7,802
Six Month Resources (50% of 96)	97			3,901
Total Resources (94 thru 97)	98			124,612
Total Expenditures & Transfers (90)	99			124,650
Six Month Expenditures (50% of 99) *	100			62,325
Total 18 Month Expenditures (99 + 100)	101			186,975
Tax Required (101 - 98)	102			62,363
Delinquent Tax Percent	103	0.9000%		566
Taxes Levied (102 + 103)	104			62,929

* Recommended

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 Fund	Fund	Fund	Fund	Fund	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	2,507	-181,900						-259,203
Revenues									
Student Sources	9	0	0	90,754					90,754
Federal Sources	15	0	0	0					0
Gifts and Grants	50	0	0	0					0
Sales	53	88,168	98,111	122,250					122,250
Other Income	52	0	7,797	13,000					13,000
Cancel of Prior Year Encumbrances	51	0	0	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	88,168	105,908	226,004	0	0	0	0	226,004
Expenditures									
Salaries & Benefits	69	78,916	80,009	91,562					91,562
General Operating Expenses	70	17,721	15,532	23,692					23,692
Supplies	71	12,227	14,595	14,750					14,750
Cost of Goods Sold	72	68,592	71,578	77,500					77,500
Equipment	73	3,420	1,497	18,500					18,500
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	180,876	183,211	226,004	0	0	0	0	226,004
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	91,698							0
Total Transfers	89	91,698	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	272,574	183,211	226,004	0	0	0	0	226,004
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	-181,900	-259,203	0	0	0	0	0	-259,203

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	0	899,689	899,689
Revenues				
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24	0	322,717	278,364
PEI Loan Program Income	25	0	0	0
Total State Income	29	0	322,717	278,364
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxx
Motor Vehicle Tax	32	0	0	0
Recreational Vehicle Tax	33	0	0	0
Delinquent Tax	34	0	0	0
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	0
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40	174,587	8,757	0
Interest	41	0	0	0
All Other Income	42	1,600,079	0	899,000
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Tax Credit Donations Income	44	0	0	
Total Other Income	49	1,774,665	8,757	899,000
Total Revenues (19 + 29 + 39 + 49)	60	1,774,665	331,474	1,177,364
Total Resources Available (3 + 60)	62	1,774,665	1,231,163	2,077,053

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	1,774,665	1,231,163	2,077,053
Expenditures				
Plant Equipment and Facility	71	731,515	331,474	1,777,157
Principal on Bonds	72	0	0	
Interest and Fees	73	0	0	
Payments to Reserves	74	0	0	
Cash-Basis Reserve	75	0	0	
Total Expenditures	79	731,515	331,474	1,777,157
Total Transfers	89	143,461	0	
Total Expenditures & Transfers (79+89)	90	874,976	331,474	1,777,157
Unencumbered Cash Balance June 30 (62 - 90)	93	899,689	899,689	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			899,689
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			1,177,364
Six month Resources (50% of 96)	97			588,682
Total Resources (94 thru 97)	98			2,665,735
Total Expenditures & Transfers (90)	99			1,777,157
Six Month Expenditures (50% of 99) *	100			888,578
Total 18 Month Expenditures (99 + 100)	101			2,665,735
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	0.9%		(0)
Taxes Levied (102 + 103)	104			(0)

* Recommended

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 Labette Community College in Labette County will meet on September 12, 2024 at 5:30 PM at Labette Community College - Cardinal Event Center 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 Labette Community College - Business Office 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	10,918,666		10,043,025	35.000	14,515,332	5,512,364	35.000
Postsecondary Tech Ed	3,447,941		4,121,363	0.400	5,597,965	xxxxxxxxx	xxx
Adult Education	48,182		66,528		124,650	62,929	0.400
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	272,574	xxx	183,211	xxx	326,004	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	874,976		331,474		1,777,157	(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	15,562,339	0.000	14,745,601	35.400	22,341,108	xxxxxxxxx	35.400
						*Revenue Neutral Rate***	*34.363*
Total Tax Levied	5,250,827		5,414,473		xxxxxxxxxx	5,575,292	
Assessed Valuation	148,366,113		152,951,215		157,495,510		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal		1,408,918	910,405
Total	0	1,408,918	910,405

* Tax Rates are expressed in mills.

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

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

Form 108
(Revised 5/2024)

Community College Name: Labette Community College

County: Labette 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.	$1,947,929	$913,025	$2,860,954
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.	$2,113,258	$1,892,215	$4,005,473
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 Labette Community College
County Labette 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*		$5,360,982		$61,298
3. Less: delinquent taxes	0.9%	$48,249	$0	$552
4. Less: 2023 Taxes Received*		$4,798,137		$54,863
5. Total Deductions (add Lines 3 + 4)		$4,846,386	$0	$55,415
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$514,596	$0	$5,884
7. Estimated Revenue from Delinquent **Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)**		$36,187	$0	$414
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$24,122	$0	$276

* 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 112
(Revised 5/2024)

Community College: Labette Community College
County: Labette 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	0.9%	$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: $655,563

*10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25: $10,191

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25: $0

Actual Deliquency for 2022 Taxes *: 2.9%

Estimated Delinquency Rate used in this budget: 0.9%

*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: Labette Community College
County: Labette 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	$5,360,982	98.9%	64815194.9%	1007579.2%	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$61,298	1.1%	741105.1%	11520.8%	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	$5,422,280	100.000%	$655,563	$10,191	$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.

Input Sheet for Community College Budget Workbook

Enter special district name (may be Longer than green cell):	Labette Community College
Enter county name followed by "County":	Labette County
Enter year being budgeted (YYYY):	**2025**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

☐ Data should only be entered in the green-shaded cells on the input sheets

The input for the following comes directly from the 2024 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2024 *Expenditures*	Amount of 2023 Ad Valorem Tax
General	71-204	14,389,332	5,350,765
Postsecondary Technical Education		4,637,318	XXXXXXXXX

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LABETTE COMMUNITY COLLEGE, HEREBY NOTIFIES THE lABETTE 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 35.40. The date of our hearing is September 12, 2024 at 5:30 PM and will be held at Cardinal Event Center 200 South 14th, Parsons, Kansas.

_____ 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 July 16, 2024.

(Seal)

MEGAN A. FUGATE
Notary Public - State of Kansas
My Appt. Expires 6/11/27

Megan A. Fugate

Mark Watkins
Clerk or Officer of Governing Body

Lorrie Boulware

From: Leanna Doherty <LeannaN@labette.edu>
Sent: Tuesday, July 16, 2024 3:08 PM
To: Lorrie Boulware
Subject: RE: Notice of Revenue Neutral Rate Intent Form
Attachments: Notice of RNR Intent.pdf

Lorrie,
Good afternoon! Attached is the Notice of RNR Intent. We have completed the published budget forms yet. We are planning to levy a tax in only the General and Adult Ed Fund. This would result in the following revenue:

General $5,512,343 – 35.00 Mills
Adult Ed $62,998 - .40 Mills

Is this the information you are needing?

Leanna Doherty (she/her)
Labette Community College
VP of Finance & Operations
200 South 14th
Parsons, KS 67357
620-820-1231

This message, its content and attachments may be confidential and privileged. This email is intended for the addressee(s) only and access by anyone else is unauthorized. Unless you are the intended recipient, you may not read, copy, distribute, disclose, print, retain, or use in any way the information in this message. If you have received this message in error, please reply leannan@labette.edu and fully delete this message and any copies immediately.

From: Lorrie Boulware <lboulware@labettecounty.com>
Sent: Friday, July 12, 2024 9:10 AM
To: LeaAnn Myers <leaann@altamontks.com>; jolene66.bh@gmail.com; Barlett City Clerk <bartlettcityhall67332@gmail.com>; Toni Crumrine (toni.crumrine@chetopa.org) <toni.crumrine@chetopa.org>; Joyce Rosson (cityofedna@ckt.net) <cityofedna@ckt.net>; moundvalley@hotmail.com; dlamb@parsonsks.com; Robyn Baker (rbaker@parsonsks.com) <rbaker@parsonsks.com>; Ray, Lori <lray@vikingnet.net>; Julie Wimp <jwimp@usd504.org>; Terri Ross <tross@usd505.org>; Craig Bagshaw <cbagshaw@usd505.org>; Dr. Wyrick <jwyrick@usd506.org>; Leanna Doherty <LeannaN@labette.edu>; DeeAnn Edens <dedens8@yahoo.com>
Subject: Notice of Revenue Neutral Rate Intent Form
Importance: High

Good morning, everyone,
Just wanted to send a reminder that I will need your Notice of Revenue Neutral Rate Intent form by July 20th. I will also need to have a copy of your budget summary sheet showing the amounts that will be budgeted for each of your funds. That information is necessary for our system to generate the revenue neutral notices that will be mailed to the taxpayers. If you have recreation commissions, I will need to have their notices also. Please let me know if you have any questions. Thank you all for your help!

Lorrie Boulware
Deputy Clerk/Accounts Payable Clerk

Labette County Clerk's Office
620-795-2138 Ext 304
lboulware@labettecounty.com

Important: This email and any attachments may contain confidential information subject to protection under the Federal Standards for Privacy of Individuality Identifiable Health Information (45 C.F.R. Parts 160 and 164). If you or your organization is a "Covered Entity" under the above mentioned regulations, you are obligated to treat such information in a manner consistent with the regulations. If it appears that this email was sent to you in error, (1) you are prohibited from utilizing or disseminating this email or any attachments; (2) please immediately delete it from your computer and any servers or other locations where it might be stored and email sender's email address advising that you have done so. We appreciate your cooperation.

Lorrie Boulware

From: Mandy Patek [DAAR] <mandy.m.patek@ks.gov>
Sent: Friday, October 4, 2024 3:48 PM
To: Lorrie Boulware
Cc: Isaac Dailey [DAAR]
Subject: RE: Labette Community College

Lorrie,

The RNR mailer is an estimate and is not fund specific. I realize that you must enter that information in your software system, but that is software specific and not statute driven. KSA 79-2930(c) in part states that each fund of the adopted budget that is certified to the county clerk shall not exceed the amount of ad valorem tax to be levied and the proposed expenditures of each fund in the proposed budget as originally published. Since the budget publication and the budget certificate page reflect the same amounts by fund, then it appears to be okay.

Thanks,

Mandy Patek
Team Lead, Municipal Services | Office of Accounts and Reports
Mandy.M.Patek@ks.gov
Office: 785-296-6033

From: Lorrie Boulware <lboulware@labettecounty.com>
Sent: Friday, October 4, 2024 8:43 AM
To: Mandy Patek [DAAR] <mandy.m.patek@ks.gov>; Lindsay A. Olson [DAAR] <Lindsay.A.Olson@ks.gov>
Subject: FW: Labette Community College

EXTERNAL: This email originated from outside of the organization. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

From: Lorrie Boulware
Sent: Wednesday, October 2, 2024 2:58 PM
To: ARMUNIS [DACFO] <ARMUNIS@ks.gov>
Subject: Labette Community College

Good afternoon,
I'm working on setting the levies and have a question about Labette Community College. I've attached the proposed budget information I received from them when I was working on the RNR process. Our system requires a budget amount to be entered for each fund so the RNR information can be generated. I've also attached their budget publication and the certificate page of their budget. There are some discrepancies on the different documents:

RNR Information:
General $5,512,343
Adult Ed $62,998
Total Amount $5,575,341

Budget Publication:

General $5,512,364
Adult Ed $62,929
Total Amount $5,575,293
The actual publication has $5,575,292 in the box for total tax levied.

Budget Certificate Page:
General $5,512,364
Adult Ed $62,929
Total $5,575,293
The overall projected budget amount used for the RNR calculations is more than was reported on the budget publication and budget certificate page by $48 but the amount for general is under reported by $21 and the adult ed amount was over reported by $69. They held their RNR hearing and followed the steps to exceed the RNR. Is it ok to go with what was on the budget publication and the budget certificate pages to set the levies even though the information used to generate the RNR notifications was different? The RNR requirements are so strict I didn't want to set the levies incorrectly and cause a problem. Hopefully, I was able to explain this in a way that it is understandable. Thank you for your help!

Lorrie Boulware
Deputy Clerk/Accounts Payable Clerk
Labette County Clerk's Office
620-795-2138 Ext 304
lboulware@labettecounty.com

Important: This email and any attachments may contain confidential information subject to protection under the Federal Standards for Privacy of Individuality Identifiable Health Information (45 C.F.R. Parts 160 and 164). If you or your organization is a "Covered Entity" under the above mentioned regulations, you are obligated to treat such information in a manner consistent with the regulations. If it appears that this email was sent to you in error, (1) you are prohibited from utilizing or disseminating this email or any attachments; (2) please immediately delete it from your computer and any servers or other locations where it might be stored and email sender's email address advising that you have done so. We appreciate your cooperation.

EXHIBIT 1

Resolution No. 02-22

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

WHEREAS, the Revenue Neutral Rate for Labette Community College was calculated as 34.363 mills by the Labette County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Labette 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 9/12/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Labette 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 LABETTE COMMUNITY COLLEGE:

Labette Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.40 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 Board of Trustees.

ADOPTED this 12th day of September, 2024 and **SIGNED** by the Governing Body.

ROLL CALL VOTE

A Roll Call Vote of Labette Community College to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/12/2024

Resolution No. 02-22

Governing Body Member	Yes	No	No Vote
Becky Dantic	✓		
Greg Chalker	✓		
Carl Hoskins	✓		
Rod Landrum	✓		
Montie Taylor not present			
David Winchell	✓		
Total			

Certified: Dana Flora

Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
Elaina Willford, being first duly sworn,
deposes and says: That *she* is *Classified Manager*
of *PARSONS SUN,* a twice weekly newspaper printed
in the State of Kansas, and published in and of general
circulation in Labette County, Kansas, with a general paid
circulation on a daily basis in Labette County, Kansas, and
that said newspaper is not a trade, religious or fraternal
publication.

Said newspaper is a twice 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 Parsons, 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 2 consecutive DAYS, the first publication thereof being made as aforesaid on the 23rd day of AUGUST 2024, with subsequent publications being made on the following dates:

AUGUST 27th, 2024 _____, 2024

_____, 2024 _____, 2024

Elaina Willford

Subscribed and sworn to and before me this
27th day of August, 2024

Zella L Gamblian
Notary Public

My commission expires: 07/13/27

Printer's Fee ..... $ 504.00

Affidavit, Notary's Fee ..... $ 10.00

Additional Copies ..... $ _____

Total Publication Fees ..... $ 514.00

ZELLA L GAMBLIAN
Notary Public - State of Kansas
My Appt. Expires 07/13/27

(First published in the Parsons Sun, Aug. 23, 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 Labette Community College in Labette County will meet on September 12, 2024 at 5:30 PM at Labette Community College - Cardinal Event Center 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 Labette Community College - Business Office 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	10,918,666		10,043,025	35.000	14,515,332	5,512,364	35.000
Postsecondary Tech Ed	3,447,941		4,121,363	0.400	5,597,965	xxxxxxxxx	xxx
Adult Education	48,182		66,528		124,650	62,929	0.400
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	272,574	xxx	183,211	xxx	326,004	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	874,976		331,474		1,777,157	(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	15,562,339	0.000	14,745,601	35.400	22,341,108	xxxxxxxxx	35.400
						*Revenue Neutral Rate***	*34.363*
Total Tax Levied	5,250,827		5,414,473		xxxxxxxxx	5,575,292	
Assessed Valuation	148,366,113		152,951,215		157,495,510		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal		1,408,918	910,405
Total	0	1,408,918	910,405

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

* Tax Rates are expressed in mills.

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

Aug.23,27