Budget Form CC-K 2022-2023

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: (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		Debt 1			
Statement of Conditional Lease, etc.		Debt 2			
Current Funds Unrestricted:					
General	71-204	1	20,631,296	9,092,631	34.518
Postsecondary Technical Education			5,245,000	XXXXXXXXX	
Adult Education	71-617	3	0	0	
Adult Supplementary Education	74-32,261	n/a	800,000	XXXXXXXXX	
Motorcycle Driver Safety	71-1508	5	0	XXXXXXXXX	
Truck Driver Training Course	71-1509	n/a	500,000	XXXXXXXXX	
Auxiliary Enterprise		7	2,608,400	XXXXXXXXX	
Total Current Funds Unrestricted		9	29,784,696	9,092,631	
Plant Funds Capital Outlay	71-501	10	2,000,000	0	
Bond and Interest	10-113	n/a	0	0	
Special Assessment		n/a	0	0	
No Fund Warrants		n/a	0	0	
Revenue Bonds	10-113	12	288,329	XXXXXXX	
Total Plant Funds			2,288,329	0	
Total – All Funds		XXXXXXX	32,073,025		
Hearing Notice				Final Assessed Valuation	
				263,417,374	

Assisted by:

Revenue Neutral Rate: 33.994

Attest: 9-16, 2022

Stacia D. Long
County Clerk

Marvin Chance, Jr., Vice-Chair of the Board of Trustee

Roll Call Vote

A Roll Call Vote of the SCCC Board of Trustees (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) 09/06/2022

Resolution No. 09062022

Governing Body Member	Yes	No	No Vote
Marvin Chance, Jr	X		
John Engel	X		
Wheeley Moree,	X		
Kay Burtzloff	X		
Casey Mein	X		
Dustin Ormiston	X		
Ron Oliver (not in Attendance)			X
TOTAL	6		

Certified:

NOTARY PUBLIC - STATE OF KANSAS
KARLA MORALES ESCARCEGA
My Commission Expires 05/09/2025

Resolution No. 09062022

A RESOLUTION OF THE 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 33.994 mills by the Seward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the 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 6, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the 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 THE SEWARD COUNTY COMMUNITY COLLEGE:

Seward County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.994 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 6th day of September 2022 and **SIGNED** by the Governing Body.

NOTARY PUBLIC - STATE OF KANSAS
KARLA MORALES ESCARCEGA
My Commission Expires 05/09/2025

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie 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 25 day of August, 2022

Leslie Bales

SUBSCRIBED AND SWORN to before me this 25 day of August, 2022.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 54.00

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 25, 2022)t1

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 Seward County Community College in Seward County will meet on September 6th, 2022 at 7:30 p.m. at the Student Union Building, Room 214 East&West 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 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 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	13,365,464	36.267	13,203,956	36.268	20,631,296	9,092,631	34.500
Postsecondary Tech Ed	4,809,921		4,803,244		5,245,000	xxxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	90,582	xxx	102,114	xxx	800,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	188,337	xxx	319,145	xxx	500,000	xxxxxxxxx	xxx
Auxiliary Enterprise	1,489,668	xxx	1,848,127	xxx	2,608,400	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	61,041		50,987		2,000,000	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	663,397	xxx	664,983	xxx	288,329	xxxxxxxxx	xxx
Total All Funds	20,668,409	36.267	20,992,555	36.268	32,073,025	xxxxxxxxx	34.500
						*Revenue Neutral Rate**	33.994
Total Tax Levied	8,951,169		8,959,282		xxxxxxxxx	9,092,631	
Assessed Valuation	246,813,055		247,029,956		263,553,248		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Certificate of Participation	3,365,000	3,210,000	3,065,000
Revenue Bonds	1,845,000	1,505,000	1,150,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	5,210,000	4,715,000	4,215,000

Brad Bennett
Brad Bennett, Clerk of the Board

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

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 Seward County Community College in Seward County will meet on September 6th, 2022 at 7:30 p.m. at the Student Union Building, Room 214 East&West 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 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 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	13,365,464	36.267	13,203,956	36.268	20,631,296	9,092,631	34.500
Postsecondary Tech Ed	4,809,921		4,803,244		5,245,000	xxxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	90,582	xxx	102,114	xxx	800,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	188,337	xxx	319,145	xxx	500,000	xxxxxxxxx	xxx
Auxiliary Enterprise	1,489,668	xxx	1,848,127	xxx	2,608,400	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	61,041		50,987		2,000,000	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	663,397	xxx	664,983	xxx	288,329	xxxxxxxxx	xxx
Total All Funds	20,668,409	36.267	20,992,555	36.268	32,073,025	xxxxxxxxx	34.500
						*Revenue Neutral Rate***	*33.994*
Total Tax Levied	8,951,169		8,959,282		xxxxxxxxxx	9,092,631	
Assessed Valuation	246,813,055		247,029,956		263,553,248		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Certificate of Participation	3,365,000	3,210,000	3,065,000
Revenue Bonds	1,845,000	1,505,000	1,150,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	5,210,000	4,715,000	4,215,000

* Tax Rates are expressed in mills.

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

Brad Bennett, Clerk of the Board

Form 108
(Revised 6/2022)

Community College Name: Seward County Community College

County: Seward County

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.	$1,831,297	$1,186,472	$3,017,769
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.	$1,831,297	$1,186,472	$3,017,769
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: 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
2022-2023

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*				
2. 2021 Actual Taxes Levied*		$8,959,282		
3. Less: delinquent taxes	3.0%	$268,778	$0	$0
4. Less: 2021 Taxes Received*		$8,458,322		
5. Total Deductions (add Lines 3 + 4)		$8,727,100	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$232,182	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$201,584	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$134,376	$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
2022-2023

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/22*					
2. 2021 Actual Taxes Levied*					
3. Less: delinquent taxes	3.0%	$0	$0	$0	$0
4. Less: 2021 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$0	$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	$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) 7/1/22 to 6/30/23: $796,199

*10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23: $5,079

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23: $739

Actual Deliquency for 2020 Taxes * 3.2%

Estimated Delinquency Rate used in this budget 3.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/22 to 6/30/23

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2022)

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

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	$8,959,282	100.0%	79619900.0%	507900.0%	73900.0%	
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	$8,959,282	100.000%	$796,199	$5,079	$739	$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
Certificate of Participation Series 2011	8/1/2011	3.0000	4,290,000	1,150,000	9/1/2022		22,441		22,441	
					3/1/2023	3/1/2023	22,441	365,000		
Cerificate of Paticipation Series 2018	3/27/2018	3.3500	3,610,000	3,065,000	10/1/2022		49,881		49,881	
					4/1/2023	4/1/2023	49,881	150,000		

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
Certificate of Participation	3/27/2018	20 Years	3.3500			3,610,000	3,065,000	249,763	49,881

*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 — 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	12,713,801	13,287,985	14,210,874
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	12,713,801	13,287,985	14,210,874
Revenues				
Student Sources:				
Tuition	4	1,043,613	1,273,393	1,130,000
Fees	5	128,986	146,618	130,000
Total Student Income	9	1,172,599	1,420,010	1,260,000
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	1,831,297	1,831,297	1,831,297
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income (Excellence in CTE)	24	879,629	1,044,579	900,000
Total State Income	29	2,710,926	2,875,876	2,731,297
Local Sources:				
Prior Year Ad Valorem Property Tax	30	190,604	188,476	232,182
Current Year Ad Valorem Property Tax	31	8,374,202	8,458,322	xxxxxxxxxx
Motor Vehicle Tax	32	870,211	779,081	796,199
Recreational Vehicle Tax	33	5,669	4,965	5,079
Delinquent Tax	34	369,637	174,690	134,376
In Lieu of Tax - Industrial Revenue Bond	35	811	739	739
Other Local Income	36			
Total Local Income	39	9,811,134	9,606,273	1,168,575
Other Sources:				
Gifts	40			
Interest	41	26,222	27,663	26,000
All Other Income	42	218,767	197,023	169,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	244,989	224,686	195,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	13,939,648	14,126,845	5,354,872
Total Resources Available (3 + 60)	62	26,653,449	27,414,830	19,565,746

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

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

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	26,653,449	27,414,830	19,565,746
EXPENDITURES				
Education and General:				
Instruction	63	2,304,334	2,169,447	3,500,000
Research	64			
Public Service	65			
Academic Support	66	117,337	127,192	155,000
Student Services	67	1,993,981	2,166,792	2,200,000
Institutional Support	68	2,949,574	2,873,236	3,200,000
Operation and Maintenance	69	2,435,155	2,071,738	**7,692,300**
Scholarships	70	198,324	209,546	250,000
Total Expenditures	79	9,998,705	9,617,951	16,997,300
Transfers				
Transfer to Vocational	81	2,914,130	3,086,005	3,383,996
Non-Mandatory Transfers	82			
Mandatory Transfers	83	452,629	500,000	250,000
Total Transfers	89	3,366,759	3,586,005	3,633,996
Total Expenditures & Transfers (79 + 89)	90	13,365,464	13,203,956	20,631,296
Unencumbered Cash Balance June 30 (62 - 90)	91	13,287,985	14,210,874	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			14,210,874
Tax in Process (30)	95			232,182
Total Resources less tax-in-process (60 - 30)	96			5,122,690
Six Month Resources (50% of 96) *	97			2,561,345
Total Resources (94 thru 97)	98			22,127,091
Total Expenditures & Transfers (90)	99			20,631,296
Six Month Expenditures (50% of 99) *	100			10,315,648
Total 18 Month Expenditures (99 + 100)	101			30,946,944
Tax Required Prior to Operating Grant (101- 98)	102			8,819,853
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			8,819,853
Delinquent Tax Estimate	105	3.0%		272,779
Taxes Levied (104 + 105)	106			9,092,631

* 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	159,655	79,013	271,851
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	159,655	79,013	271,851
Revenues				
Student Sources:				
Tuition	4	540,748	616,600	532,928
Fees	5	89,651	107,005	97,072
Total Student Income	9	630,399	723,605	630,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,184,750	1,186,472	1,186,472
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,184,750	1,186,472	1,186,472
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	2,914,130	3,086,005	3,383,996
Total Other Income	49	2,914,130	3,086,005	3,383,996
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,729,279	4,996,082	5,200,468
Total Resources Available (3 + 60)	62	4,888,934	5,075,095	5,472,319

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

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	4,888,934	5,075,095	5,472,319
EXPENDITURES				
Education and General:				
Instruction	63	3,114,612	2,995,145	3,200,000
Research	64			
Public Service	65			
Academic Support	66	55,606	49,763	65,000
Student Services	67	318,914	299,179	400,000
Institutional Support	68	607,248	546,130	690,000
Operation and Maintenance	69	713,541	913,027	890,000
Scholarships	70			
Total Expenditures	79	4,809,921	4,803,244	5,245,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,809,921	4,803,244	5,245,000
Unencumbered Cash Balance June 30 (62 - 90)	93	79,013	271,851	xxxxxxxx

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	72,570	94,785	94,496
Revenues				
Student Sources:				
Tuition	4			
Fees	5	112,676	99,827	658,624
Total Student Income	9	112,676	99,827	658,624
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	121	1,998	70,200
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	121	1,998	70,200
Total Revenues (9 + 19 + 29 + 39 + 49)	60	112,797	101,825	728,824
Total Resources Available (3 + 60)	62	185,367	196,610	823,320

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	185,367	196,610	823,320
EXPENDITURES				
Education and General:				
Instruction	63	90,582	102,114	800,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	90,582	102,114	800,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	90,582	102,114	800,000
Unencumbered Cash Balance June 30 (62 - 90)	93	94,785	94,496	xxxxxxxxx

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	28,367	7,330	9,485
Revenues				
Student Sources:				
Tuition	4			
Fees	5	67,300	96,300	300,000
Total Student Income	9	67,300	96,300	300,000
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			
Truck Driver Training Course	25			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	100,000	225,000	200000
Total Other Income	49	100,000	225,000	200,000
Total Revenues **(9 + 19 + 29 + 39 + 49)**	60	167,300	321,300	500,000
Total Resources Available (3 + 60)	62	195,667	328,630	509,485

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	195,667	328,630	509,485
EXPENDITURES				
Education and General:				
Instruction	63	188,337	319,145	500,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	188,337	319,145	500,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	188,337	319,145	500,000
Unencumbered Cash Balance June 30 (62 - 90)	93	7,330	9,485	xxxxxxxxx

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					2022-2023 Proposed Budget
				Bookstore Fund	Dorm/Cafeteria Fund	Cosmetology Fund	ABM Fund	Fund	
Unencumbered Cash Balance July 1	3	2,092,339	2,039,345	400,050	1,289,516	113,191	7,077		1,809,834
Revenues									
Student Sources	9	19,852	14,903						0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	1,398,383	1,603,712	970,000	1,275,000	135,000	10,000		2,390,000
Other Income	52	18,439		10,000	90,000	1,200	1,000		102,200
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	1,436,674	1,618,615	980,000	1,365,000	136,200	11,000	0	2,492,200
Expenditures									
Salaries & Benefits	69	414,679	370,988						0
General Operating Expenses	70	33,315	230,263	150,000	260,000				410,000
Supplies	71	3,374	2,327	40,000	7,000	4,700	300		52,000
Cost of Goods Sold	72	879,975	1,103,289	15,000	40,000	12,000	10,000		77,000
Equipment	73	11,843	749	700,000	550,000	70,000			1,320,000
Travel	74			5,000	20,000				25,000
Utilities	75	5,517	19,479	5,000	17,000	2,400			24,400
Furniture and Fixtures	76	30,218	1,032		50,000				50,000
Building Improvements		10,747							
Total Expenditures	78	1,389,668	1,728,127	915,000	944,000	89,100	10,300	0	1,958,400
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	100,000	120,000	50,000	600,000				650,000
Total Transfers	89	100,000	120,000	50,000	600,000	0	0	0	650,000
Total Expenditures & Transfers (78 + 89)	90	1,489,668	1,848,127	965,000	1,544,000	89,100	10,300	0	2,608,400
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	2,039,345	1,809,834	415,050	1,110,516	160,291	7,777	0	1,693,634

Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	340,926	457,318	585,362
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24	126,779	127,939	377,276
PEI Loan Program Income	25			
Total State Income	29	126,779	127,939	377,276
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	50,653	51,092	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	50,653	51,092	0
Total Revenues **(19 + 29 + 39 + 49)**	60	177,432	179,031	377,276
Total Resources Available (3 + 60)	62	518,359	636,349	962,638