Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Cowley County COUNTY, STATE OF KANSAS

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

Cowley County Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		21,206,572	6,238,562	15.213
Postsecondary Technical Education			6,895,133	xxxxxxxxx	
Adult Education	71-617		223,731	(0)	
Adult Supplementary Education	74-32,261		6,000	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		11,170	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			3,768,254	xxxxxxxxx	
Total Current Funds Unrestricted			32,110,860	6,238,562	
Plant Funds					
Capital Outlay	71-501		731,250	512,728	1.250
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			731,250	512,728	
Total – All Funds		xxxxxxx	32,842,110		
Hearing Notice				Final Assessed Valuation	
				410,095,186	

Assisted by:

Tiffany Shore
Board Clerk

Attest: Oct 28 September 30, 2025

Valerie Madison
County Clerk

Revenue Neutral Rate:	16.463
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Robert S McGregor
Signature and Title of Elected Official

STATE OF KANSAS
Budget Form CC-A
2025-2026

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/25	Date Due		Amount Due 7/1/25 - 6/30/26		Amount Due 7/1/26 - 12/31/27	
					Interest	Principal	Interest	Principal	Interest	Principal

STATE OF KANSAS
Budget Form CC-A1
2025-2026

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 6/30/25	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/27
HVAC Upgrades	12/20/19	15	2.5570	2,100,000		2,100,000	1,573,679	180,337	180,337
COP Central Ave. Dorm	1/8/15		Var. Fixed	3,620,000		3,620,000	1,050,000	369,240	361,985
COP Wellington Campus	4/4/17		Var. Fixed	8,710,000		8,710,000	1,910,000	997,300	28,650
COP Wellington Dorm	12/7/21		Var. Fixed	2,150,000		2,150,000	730,000	372,665	3,833

*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	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	8,992,930	9,698,222	9,307,376
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	8,992,930	9,698,222	9,307,376
Revenues				
Student Sources:				
Tuition	4	3,432,822	3,160,590	2,963,800
Fees	5	3,113,420	3,096,001	3,155,088
Total Student Income	9	6,546,242	6,256,591	6,118,888
Federal Sources:				
Federal Grants	10		3,752	
Other Federal Income	11			
Total Federal Income	19	0	3,752	0
State Sources:				
Non-Tiered State Aid (Form 108)	20		3,629,632	3,376,842
State Grants and Contracts	22	5,811,324		
State Retirement Contributions **	23			
Other State Income	24		250,000	92,000
Total State Income	29	5,811,324	3,879,632	3,468,842
Local Sources:				
Prior Year Ad Valorem Property Tax	30	(13,052)		(576,939)
Current Year Ad Valorem Property Tax	31	5,934,713	6,705,257	xxxxxxxxxx
Motor Vehicle Tax	32	601,269		558,807
Recreational Vehicle Tax	33	0		9,731
Delinquent Tax	34	17,759		59,341
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	6,540,689	6,705,257	50,940
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	1,082,783	1,064,094	1,090,652
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	1,082,783	1,064,094	1,090,652
Total Revenues (9 + 19 + 29 + 39 + 49)	60	19,981,038	17,909,326	10,729,322
Total Resources Available (3 + 60)	62	28,973,968	27,607,548	20,036,698

* 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 2025-2026

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	28,973,968	27,607,548	20,036,698
EXPENDITURES				
Education and General:				
Instruction	63	4,161,685	4,278,586	4,459,549
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	637,939	732,375	709,832
Student Services	67	3,917,075	4,360,327	4,646,370
Institutional Support	68	4,731,542	3,335,922	3,831,766
Operation and Maintenance	69	3,214,429	3,389,323	**3,577,695**
Scholarships	70	2,613,076	2,203,639	2,482,860
Total Expenditures	79	19,275,746	18,300,172	19,708,072
Transfers				
Transfer to Vocational	81			1,409,700
Non-Mandatory Transfers	82			88,800
Mandatory Transfers	83			
Total Transfers	89	0	0	1,498,500
Total Expenditures & Transfers (79 + 89)	90	19,275,746	18,300,172	21,206,572
Unencumbered Cash Balance June 30 (62 - 90)	91	9,698,222	9,307,376	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			9,307,376
Tax in Process (30)	95			(576,939)
Total Resources less tax-in-process (60 - 30)	96			11,306,261
Six Month Resources (50% of 96) *	97			5,653,130
Total Resources (94 thru 97)	98			25,689,828
Total Expenditures & Transfers (90)	99			21,206,572
Six Month Expenditures (50% of 99) *	100			10,603,286
Total 18 Month Expenditures (99 + 100)	101			31,809,858
Tax Required Prior to Operating Grant (101- 98)	102			6,120,030
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			6,120,030
Delinquent Tax Estimate	105	1.9%		118,533
Taxes Levied (104 + 105)	106			6,238,562

* 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	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	1,492,851	2,351,526	3,228,032
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	1,492,851	2,351,526	3,228,032
Revenues				
Student Sources:				
Tuition	4	1,040,018	1,213,385	1,381,569
Fees	5	943,250	891,622	883,312
Total Student Income	9	1,983,268	2,105,007	2,264,881
Federal Sources:				
Federal Grants	10	196,924	456,837	217,976
Other Federal Income	11			
Total Federal Income	19	196,924	456,837	217,976
State Sources:				
Tiered State Aid (Form 108)	20	1,919,674	1,690,938	1,919,674
State Grants and Contracts	22			267,722
State Retirement Contributions **	23			
Other State Income	24	2,390,985	2,823,610	2,542,363
Total State Income	29	4,310,659	4,514,548	4,729,759
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	3,468		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			1,409,700
Total Other Income	49	3,468	0	1,409,700
Total Revenues (9 + 19 + 29 + 39 + 49)	60	6,494,319	7,076,392	8,622,316
Total Resources Available (3 + 60)	62	7,987,170	9,427,918	11,850,348

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	7,987,170	9,427,918	11,850,348
EXPENDITURES				
Education and General:				
Instruction	63	3,791,795	4,570,122	4,895,133
Research	64	0	0	
Public Service	65	0	0	
Academic Support	66	95,216	104,742	128,537
Student Services	67	409,963	244,829	300,447
Institutional Support	68	542,231	482,120	591,644
Operation and Maintenance	69	425,303	508,595	624,134
Scholarships	70	371,136	289,477	355,238
Total Expenditures	79	5,635,644	6,199,886	6,895,133
Transfers				
Non-Mandatory Transfers	82			
~~Mandatory Transfers~~	~~83~~			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,635,644	6,199,886	6,895,133
Unencumbered Cash Balance June 30 (62 - 90)	93	2,351,526	3,228,032	xxxxxxx

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,008	(56,060)	(113,128)
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	107,571	105,738	146,156
Other Federal Income	11			
Total Federal Income	19	107,571	105,738	146,156
State Sources:				
State Grants and Contracts	22	66,993	60,925	48,440
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	66,993	60,925	48,440
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			104,554
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	104,554
Total Revenues (9 + 19 + 29 + 39 + 49)	60	174,564	166,663	299,150
Total Resources Available (3 + 60)	62	175,572	110,603	186,022

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2025-2026

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	175,572	110,603	186,022
Expenditures				
Education and General:				
Instruction	63	231,632	223,731	223,731
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	231,632	223,731	223,731
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	231,632	223,731	223,731
Unencumbered Cash Balance June 30 (62 - 90)	93	-56,060	-113,128	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(113,128)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			299,150
Six Month Resources (50% of 96)	97			149,575
Total Resources (94 thru 97)	98			335,597
Total Expenditures & Transfers (90)	99			223,731
Six Month Expenditures (50% of 99) *	100			111,866
Total 18 Month Expenditures (99 + 100)	101			335,597
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	1.9000%		(0)
Taxes Levied (102 + 103)	104			(0)

* Recommended

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	258,813	266,524	288,872
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	7,942	23,434	8,000
Other State Income	24			
Total State Income	29	7,942	23,434	8,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	7,942	23,434	8,000
Total Resources Available (3 + 60)	62	266,755	289,958	296,872

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	266,755	289,958	296,872
EXPENDITURES				
Education and General:				
Instruction	63	231	1,086	6,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	231	1,086	6,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	231	1,086	6,000
Unencumbered Cash Balance June 30 (62 - 90)	93	266,524	288,872	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	10,880	17,092	25,368
Revenues				
Student Sources:				
Tuition	4	10,899	13,603	10,000
Fees	5			
Total Student Income	9	10,899	13,603	10,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Motorcycle Driver Safety	25		2,880	2,880
Total State Income	29	0	2,880	2,880
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	3,200		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	3,200	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	14,099	16,483	12,880
Total Resources Available (3 + 60)	62	24,979	33,575	38,248

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	24,979	33,575	38,248
Expenditures				
Education and General:				
Instruction	63	7,887	8,207	11,170
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	7,887	8,207	11,170
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	7,887	8,207	11,170
Unencumbered Cash Balance June 30 (62 - 90)	93	17,092	25,368	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget Bookstore Fund	 Housing Fund	 Wellness Fund	 Cosmetology Fund	 Deli Fund	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	2,928,750	3,022,123	30,876	2,975,834	6,572	1,642	7,199	3,356,347
Revenues									
Student Sources	9	11,100	11,625		11,625				11,625
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	3,263,813	3,634,541	906,000	2,692,200	42,134	22,850	0	3,663,184
Other Income	52	144,624	176,044		55,200				55,200
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	3,419,537	3,822,210	906,000	2,759,025	42,134	22,850	0	3,730,009
Expenditures									
Salaries & Benefits	69	483,795	501,445	161,149	275,762	109,985			546,896
General Operating Expenses	70	85,591	65,406	50,750	92,058	6,600			149,408
Supplies	71	437,835	79,856		1,875	2,800			4,675
Cost of Goods Sold	72	1,801,994	1,763,623	680,000	1,332,781		22,850	0	2,035,631
Equipment	73	0	150,618	10,000	27,000	4,400			41,400
Utilities	74	152,958	380,292		391,000				391,000
Debt Service	75	363,991	365,338		369,244				369,244
scholarships	76		181,408	30,000	200,000				230,000
_____	77								0
Total Expenditures	78	3,326,164	3,487,986	931,899	2,689,720	123,785	22,850	0	3,768,254
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81								0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	3,326,164	3,487,986	931,899	2,689,720	123,785	22,850	0	3,768,254
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	3,022,123	3,356,347	4,977	3,045,139	-75,079	1,642	7,199	3,318,103

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	463,778	764,415	602,361
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-83,166
Current Year Ad Valorem Property Tax	31		569,196	xxxxxxxxx
Motor Vehicle Tax	32			44,318
Recreational Vehicle Tax	33			772
Delinquent Tax	34			4,706
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36	804,515		
Total Local Income	39	804,515	569,196	-33,370
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	804,515	569,196	-33,370
Total Resources Available (3 + 60)	62	1,268,293	1,333,611	568,991

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,268,293	1,333,611	568,991
Expenditures				
Plant Equipment and Facility	71	503,878	731,250	731,250
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	503,878	731,250	731,250
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	503,878	731,250	731,250
Unencumbered Cash Balance June 30 (62 - 90)	93	764,415	602,361	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			602,361
Tax in Process (40)	95			(83,166)
Total Resources (60 - 40)	96			49,796
Six month Resources (50% of 96)	97			24,898
Total Resources (94 thru 97)	98			593,889
Total Expenditures & Transfers (90)	99			731,250
Six Month Expenditures (50% of 99) *	100			365,625
Total 18 Month Expenditures (99 + 100)	101			1,096,875
Tax Required (101 - 98)	102			502,986
Delinquent Tax Percent	103	1.9%		9,742
Taxes Levied (102 + 103)	104			512,728

* Recommended

Form 108
(Revised 5/2025)

Community College Name: Cowley County Community College

County: Cowley County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2026 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,376,842	$1,919,674	$5,296,516
2. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,629,632	$1,690,938	$5,320,570
3. Estimated increase in State Funding for K.S.A. 71-204			$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$0

Community College: Cowley County Community College
County: Cowley County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*		$7,274,454		
2. 2024 Actual Taxes Levied*		$6,247,011		
3. Less: delinquent taxes	1.9%	$118,693	$0	$0
4. Less: 2024 Taxes Received*		$6,705,257		
5. Total Deductions (add Lines 3 + 4)		$6,823,950	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		($576,939)	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$89,020	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$59,341	$0	$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Community College Cowley County Community College
County Cowley County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/25*					
2. 2024 Actual Taxes Levied*		$495,443			
3. Less: delinquent taxes	1.9%	$9,413	$0	$0	$0
4. Less: 2024 Taxes Received*		$569,196			
5. Total Deductions (add Lines 3 + 4)		$578,609	$0	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		($83,166)	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$7,060	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$4,706	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/25 to 6/30/26: $603,125

*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26: $10,503

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26: $0

Actual Deliquency for 2023 Taxes *: 1.9%

Estimated Delinquency Rate used in this budget: 1.9%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26: $0

* These amounts are available from the County Treasurer.

Form 263 (Revised 5/2025)

Community College: Cowley County Community College
County: Cowley County

FORM 263

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

2025-2026

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 2024-2025 School Year Until March 2026. Revenues will not be received until March 2027 for new levies made in 2025-2026.

		(1) 2024 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	$6,247,011	92.7%	558,807	9,731	-	
2.	Postsecondary Tech Ed	$0	0.0%	-	-	-	
3.	Adult Education	$0	0.0%	-	-	-	
4.	Capital Outlay	$495,443	7.3%	44,318	772	-	
5.	Bond and Interest	$0	0.0%	-	-	-	
6.	Special Assessment	$0	0.0%	-	-	-	
7.	No Fund Warrants	$0	0.0%	-	-	-	
8.			0.0%	-	-	-	
9.			0.0%	-	-	-	
10.	TOTAL	$6,742,454	100.000%	603,125	10,503	-	-
			(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2025-2026.
(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 7/1/25 - 6/30/26.
(f) The college may place this amount in any or all levy funds.

Budget Form CC-J STATE OF KANSAS

NOTICE OF PUBLIC BUDGET HEARING
2025-2026 BUDGET

The governing body of Cowley County Community College in Cowley County will meet on August 18, 2025 at 6:00 PM at McAtee Dining Center, 206 S. 4th St., Arkansas City, KS for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at www.cowley.edu and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	19,275,746	15.921	18,300,172	15.799	21,206,572	6,238,562	15.212
Postsecondary Tech Ed	5,635,644		6,199,886		6,895,133	xxxxxxxxx	xxx
Adult Education	231,632		223,731		223,731	(0)	0.000
Adult Supp Education	231	xxx	1,086	xxx	6,000	xxxxxxxxx	xxx
Motorcycle Driver	7,887	xxx	8,207	xxx	11,170	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,326,164	xxx	3,487,986	xxx	3,768,254	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	503,878	1.998	731,250	1.253	731,250	512,728	1.250
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	28,981,182	17.919	28,952,318	17.052	32,842,110	xxxxxxxxx	16.463
						*Revenue Neutral Rate***	*16.463*
Total Tax Levied	6,708,956		6,751,945		xxxxxxxxxx	6,751,290	
Assessed Valuation	374,404,597		395,962,079		410,097,899		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	8,554,803	6,856,603	5,263,679
Total	8,554,803	6,856,603	5,263,679

* Tax Rates are expressed in mills.

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

Tiffany Vollmer, Board Clerk

(First published in the Cowley CourierTraveler Thursday, 07 31, 2025.)

Budget Form CC-J

STATE OF KANSAS

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Special Assessment	0		0		0	0	0.000
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Tiffany Vollmer

Tiffany Vollmer, Board Clerk

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Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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

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

PUBLICATION DATES:
Jul. 31, 2025

Notice ID: dODN1qPDVlilAepBqvyx
Notice Name: 25-26 RNR Notice of Public Budget Hearing

PUBLICATION FEE: $139.21

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

31st day of July, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029