

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 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

Table of Contents:			2023-2024 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2023 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4-5	21,410,343	5,960,690	15.921
Postsecondary Technical Education		6-7	6,423,427	XXXXXXXXXX	
Adult Education	71-617	8-9	249,210	(0)	
Adult Supplementary Education	74-32,261	10-11	39,246	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	12-13	11,988	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		14	3,712,173	XXXXXXXXXX	
Total Current Funds Unrestricted			31,846,386	5,960,690	
Plant Funds					
Capital Outlay	71-501	15-16	835,400	747,900	1.998
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXXXXX	
Total Plant Funds			835,400	747,900	
Total - All Funds		XXXXXXXXXX	32,681,786		17.919
Hearing Notice					
			Final Assessed Valuation		
			374,404,597		

Assisted by:

[Signature]
Board Clerk

Revenue Neutral Rate: 17.762Attest: 10/23/23, 2023

[Signature]
County Clerk

[Signature]
Signature and Title of Elected Official

STATEMENT OF INDEBTEDNESS

[illegible]

LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

[illegible]

*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

2023-2024

Current Funds Unrestricted General Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	10,830,557	9,900,547	7,930,749
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxxx	xxxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	10,830,557	9,900,547	7,930,749
Revenues				
Student Sources:				
Tuition	4	3,108,211	2,939,550	2,993,156
Fees	5	2,542,707	2,902,960	3,275,238
Total Student Income	9	5,650,918	5,842,510	6,268,394
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	6,271,177	4,410,683	4,185,440
LA VTR	21			0
State Grants and Contracts	22		172,731	826,635
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	6,271,177	4,583,414	5,012,075
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(595,701)
Current Year Ad Valorem Property Tax	31	5,580,237	6,498,416	xxxxxxxxxxx
Motor Vehicle Tax	32	672,797	0	589,347
Recreational Vehicle Tax	33	0		0
Delinquent Tax	34	14,527	0	14,527
In Lieu of Tax - Industrial Revenue Bond	35	1,814	0	0
Other Local Income	36	72,492		
Total Local Income	39	6,341,867	6,498,416	8,173
Other Sources:				
Gifts	40		17,016	
Interest	41		273,252	
All Other Income	42	567,640	499,379	719,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxxx
Total Other Income	49	567,640	789,647	719,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	18,831,602	17,713,988	12,007,642
Total Resources Available (3 + 60)	62	29,662,159	27,614,535	19,938,391

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

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

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	29,662,159	27,614,535	19,938,391
EXPENDITURES				
Education and General:				
Instruction	63	4,522,170	4,323,643	4,508,553
Research	64			0
Public Service	65			0
Academic Support	66	649,984	672,269	855,390
Student Services	67	4,966,263	4,325,439	4,543,399
Institutional Support	68	5,063,426	3,900,712	4,084,267
Operation and Maintenance	69	2,798,195	3,409,186	3,859,432
Scholarships	70	1,761,574	3,052,537	2,237,105
Total Expenditures	79	19,761,612	19,683,786	20,088,145
Transfers				
Transfer to Vocational	81			1,222,198
Non-Mandatory Transfers	82	0		
Mandatory Transfers	83			100,000
Total Transfers	89	0	0	1,322,198
Total Expenditures & Transfers (79 + 89)	90	19,761,612	19,683,786	21,410,343
Unencumbered Cash Balance June 30 (62 - 90)	91	9,900,547	7,930,749	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			7,930,749
Tax in Process (30)	95			(595,701)
Total Resources less tax-in-process (60 - 30)	96			12,603,343
Six Month Resources (50% of 96) *	97			6,301,672
Total Resources (94 thru 97)	98			26,240,063
Total Expenditures & Transfers (90)	99			21,410,343
Six Month Expenditures (50% of 99) *	100			10,705,172
Total 18 Month Expenditures (99 + 100)	101			32,115,515
Tax Required Prior to Operating Grant (101 - 98)	102			5,875,452
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			5,875,452
Delinquent Tax Estimate	105	1.4%		85,238
Taxes Levied (104 + 105)	106			5,960,690

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

Adopted Budget

Budget Form CC-C

2023-2024

Current Funds Unrestricted Postsecondary Technical Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	845,116	1,056,004	1,511,990
Transfer to General Fund	2	xxxxxxxxxx	xxxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	845,116	1,056,004	1,511,990
Revenues				
Student Sources:				
Tuition	4	951,621	1,015,940	1,231,054
Fees	5	778,485	753,954	755,094
Total Student Income	9	1,730,106	1,769,894	1,986,148
Federal Sources:				
Federal Grants	10	157,624	233,160	351,311
Other Federal Income	11			
Total Federal Income	19	157,624	233,160	351,311
State Sources:				
Tiered State Aid (Form 108)	20	3,655,341	2,522,575	2,043,860
LAVTR	21			0
State Grants and Contracts	22		1,810,011	1,659,975
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	3,655,341	4,332,586	3,703,835
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
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	0		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Transfer from General Fund	44			1,000,000
Total Other Income	49	0	0	1,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,543,071	6,335,640	7,041,294
Total Resources Available (3 + 60)	62	6,388,187	7,391,644	8,553,284

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

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	6,388,187	7,391,644	8,553,284
EXPENDITURES				
Education and General:				
Instruction	63	3,182,944	4,275,777	4,423,427
Research	64	0	0	
Public Service	65	0	0	
Academic Support	66	105,466	90,730	113,138
Student Services	67	782,125	224,965	280,526
Institutional Support	68	531,028	545,720	680,501
Operation and Maintenance	69	439,974	459,742	573,288
Scholarships	70	290,646	282,720	352,546
Total Expenditures	79	5,332,183	5,879,654	6,423,427
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,332,183	5,879,654	6,423,427
Unencumbered Cash Balance June 30 (62 - 90)	93	1,056,004	1,511,990	xxxxxxx

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	-112,264	(150,035)	382
Revenues				
Student Sources:				
Tuition	4		0	0
Fees	5		0	0
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	101,728	102,395	173,955
Other Federal Income	11			
Total Federal Income	19	101,728	102,395	173,955
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	76,497	58,063	75,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	76,497	58,063	75,000
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
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	0		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	178,225	160,458	248,955
Total Resources Available (3 + 60)	62	65,961	10,423	249,337

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

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	65,961	10,423	249,337
Expenditures				
Education and General:				
Instruction	63	215,996	217,076	249,210
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	215,996	217,076	249,210
Transfers				
Non-Mandatory Transfers	82		-207,035	
Mandatory Transfers	83			
Total Transfers	89	0	-207,035	0
Total Expenditures and Transfers (79 + 89)	90	215,996	10,041	249,210
Unencumbered Cash Balance June 30 (62 - 90)	93	-150,035	382	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			382
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			248,955
Six Month Resources (50% of 96)	97			124,478
Total Resources (94 thru 97)	98			373,815
Total Expenditures & Transfers (90)	99			249,210
Six Month Expenditures (50% of 99) *	100			124,605
Total 18 Month Expenditures (99 + 100)	101			373,814
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	1.4300%		(0)
Taxes Levied (102 + 103)	104			(0)

* Recommended

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	153,138	249,093	258,813
Revenues				
Student Sources:				
Tuition	4			
Fees	5	98,413	0	10,000
Total Student Income	9	98,413	0	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		9,720	39,246
Other State Income	24			
Total State Income	29	0	9,720	39,246
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			XXXXXXXXXX
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	98,413	9,720	49,246
Total Resources Available (3 + 60)	62	251,551	258,813	308,059

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	251,551	258,813	308,059
EXPENDITURES				
Education and General:				
Instruction	63	2,458	0	39,246
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	2,458	0	39,246
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	2,458	0	39,246
Unencumbered Cash Balance June 30 (62 - 90)	93	249,093	258,813	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	2,628	2,722	10,881
Revenues				
Student Sources:				
Tuition	4			
Fees	5	6,433	13,693	10,000
Total Student Income	9	6,433	13,693	10,000
Federal Sources:				
Federal Grants	10		0	
Other Federal Income	11		0	
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22		0	
Other State Income	24		0	
Motorcycle Driver Safety	25		0	
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			XXXXXXXXXX
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	6,433	13,693	10,000
Total Resources Available (3 + 60)	62	9,061	16,415	20,881

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	9,061	16,415	
Expenditures				
Education and General:				
Instruction	63	6,339	5,534	11,988
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	6,339	5,534	11,988
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	6,339	5,534	11,988
Unencumbered Cash Balance June 30 (62 - 90)	93	2,722	10,881	xxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2023-2024

Current Funds Unrestricted Auxiliary Enterprise Funds	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget					2023-2024 Proposed Budget
				Bookstore Fund	Housing Fund	Deli Fund	Wellness Fund	Cosmetology Fund	
Unencumbered Cash:									
Balance July 1	3	2,528,545	2,826,250	29,906	2,885,107	6,955	403	6,378	2,928,750
Revenues									
Student Sources	9	109,250	85,175						0
Federal Sources	15	0							0
Gifts and Grants	50	0							0
Sales	53	3,361,771	3,207,262	1,100,000	2,680,000	5,000	50,000	10,000	3,845,000
Other Income	52	86,843	118,468		104,200				104,200
Cancel of Prior Year Encumbrances	51	0		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues	54	3,557,864	3,410,905	1,100,000	2,784,200		50,000	10,000	3,944,200
Expenditures									
Salaries & Benefits	69	454,008	491,121	150,000	285,000	0	107,500		542,500
General Operating Expenses	70	105,998	143,420	52,000	175,000	0	6,600		233,600
Supplies	71	526,220	20,848	500	4,000	0	3,118		7,618
Cost of Goods Sold	72	1,641,900	1,787,601	850,000	1,125,000	0		9,000	1,984,000
Equipment	73	11,341	27,934	50,000	30,000	6,955	5,000		91,955
Utilities	74	155,253	469,682		477,500	0			477,500
Debt Service	75	365,439	367,799	0	375,000	0			375,000
Total Expenditures	78	3,260,159	3,308,405	1,102,500	2,471,500	6,955	122,218	9,000	3,712,173
Transfers									
Mandatory Transfers	80	0							0
Non-Mandatory Transfers	81								0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	3,260,159	3,308,405	1,102,500	2,471,500	6,955	122,218	9,000	3,712,173
Unencumbered Cash Balance June 30 (3 + 54 - 90)	92	2,826,250	2,928,750	27,406	3,197,807	0	-71,815	7,378	3,160,777

Adopted Budget

Plant Funds		2021-2022	2022-2023	2023-2024
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	695,850	608,276	463,777
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			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-58,488
Current Year Ad Valorem Property Tax	31	659,069	731,430	xxxxxxxxxx
Motor Vehicle Tax	32			67,633
Recreational Vehicle Tax	33			1,223
Delinquent Tax	34			4,881
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	659,069	731,430	15,249
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	659,069	731,430	15,249
Total Resources Available (3 + 60)	62	1,354,919	1,339,706	479,026

Adopted Budget

Plant Funds Capital Outlay	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,354,919	1,339,706	479,026
Expenditures				
Plant Equipment and Facility	71	746,643	875,929	835,400
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	746,643	875,929	835,400
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	746,643	875,929	835,400
Unencumbered Cash Balance June 30 (62 - 90)	93	608,276	463,777	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			463,777
Tax in Process (40)	95			(58,488)
Total Resources (60 - 40)	96			73,737
Six month Resources (50% of 96)	97			36,869
Total Resources (94 thru 97)	98			515,895
Total Expenditures & Transfers (90)	99			835,400
Six Month Expenditures (50% of 99) *	100			417,700
Total 18 Month Expenditures (99 + 100)	101			1,253,100
Tax Required (101 - 98)	102			737,205
Delinquent Tax Percent	103	1.4%		10,695
Taxes Levied (102 + 103)	104			747,900

* Recommended

Community College Name: Cowley County Community College

County: Cowley County

FORM 108

	General Fund	Postsec Tiered Ed Fund	Totals
STATE FUNDING			
1. 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.	<u>\$4,185,440</u>	<u>\$2,043,860</u>	<u>\$6,229,300</u>
2. 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.	<u>\$4,410,683</u>	<u>\$2,522,575</u>	<u>\$6,933,258</u>
3. Estimated increase in State Funding for K.S.A. 71-204			<u>\$0</u>
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			<u>\$0</u>

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
2023-2024

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/23*	\$0		
2. 2022 Actual Taxes Levied*	\$5,988,348		
3. Less: delinquent taxes	1.43% \$85,633	\$0	\$0
4. Less: 2022 Taxes Received*	\$6,498,416		
5. Total Deductions (add Lines 3 + 4)	\$6,584,049	\$0	\$0
6. 2022 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)	(\$595,701)	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)	\$64,225	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$42,812	\$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 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2023-2024

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/23*	\$0			
2. 2022 Actual Taxes Levied*	\$682,705			
3. Less: delinquent taxes	1.43% \$9,763	\$0	\$0	\$0
4. Less: 2022 Taxes Received*	\$731,430			
5. Total Deductions (add Lines 3 + 4)	\$741,193	\$0	\$0	\$0
6. 2022 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)	(\$58,488)	\$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%)	\$7,322	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$4,881	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/23 to 6/30/24	\$660,876	*10. Estimated Recreational Vehicle Property Tax 7/1/23 to 6/30/24	\$11,954	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/23 to 6/30/24
			\$0	
Actual Delinquency for 2021 Taxes *	1.43%		*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/23 to 6/30/24	\$0
Estimated Delinquency Rate used in this budget	1.43%			

* These amounts are available from the County Treasurer.

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
2023-2024**

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
2022-2023 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

	(1) 2022 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	\$5,988,348	89.8%	\$ 593,243	\$ 10,731	0.0%	
2. Postsecondary Tech Ed	\$0	0.0%	\$ -	\$ -	0.0%	
3. Adult Education	\$0	0.0%	\$ -	\$ -	0.0%	
4. Capital Outlay	\$682,705	10.2%	\$ 67,633	\$ 1,223	0.0%	
5. Bond and Interest	\$0	0.0%	\$ -	\$ -	0.0%	
6. Special Assessment	\$0	0.0%	\$ -	\$ -	0.0%	
7. No Fund Warrants	\$0	0.0%	\$ -	\$ -	0.0%	
8. _____		0.0%	\$ -	\$ -	0.0%	
9. _____		0.0%	\$ -	\$ -	0.0%	
10. TOTAL	\$6,671,053	100.000%	\$660,876	\$11,954	\$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.

**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2023-2024 BUDGET**

The governing body of Cowley County Community College in Cowley County will meet on

8/21/23 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
to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at www.cowley.kansas.gov.
and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits
of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes,
is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2023-2024		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2023 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	19,761,612	19.072	19,683,786	17.543	21,410,343	5,960,690	15.943
Postsecondary Tech Ed	5,332,183		5,879,654		6,423,427	xxxxxxxxxx	xxx
Adult Education	215,996		10,041		249,210	(0)	0.000
Adult Supp Education	2,458	xxx	0	xxx	39,246	xxxxxxxxxx	xxx
Motorcycle Driver	6,339	xxx	5,534	xxx	11,988	xxxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Auxiliary Enterprise	3,260,159	xxx	3,308,405	xxx	3,712,173	xxxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxxx	xxx
Capital Outlay	746,643	2.000	875,929	2.000	835,400	747,900	2.000
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	xxxxxxxxxx	xxx
Total All Funds	29,325,390	21.072	29,763,349	19.543	32,681,786	xxxxxxxxxx	17.944
<i>Revenue Neutral Rate**</i>							17.762
Total Tax Levied	6,250,748		6,640,346		xxxxxxxxxx	6,708,589	
Assessed Valuation	306,424,260		339,781,328		373,864,747		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	8,265,000	8,650,000	8,554,803
Total	8,265,000	8,650,000	8,554,803

* Tax Rates are expressed in mills.

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


Cowley County Community College,
Board Clerk

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:
8 Aug 2023

Notice ID: VyBgh6w0QGwddHJZ5AZ8
Notice Name: 2023-2024 State Appropriation RNR Notice

PUBLICATION FEE: \$229.61

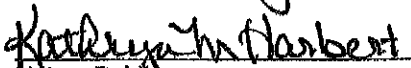

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

8th day of August, A.D. 2023.


Notary Public



(First published in the Cowley CourierTraveler Tuesday, 08 08, 2023.)

Budget Form CC-J

STATE OF KANSAS

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Motorcycle Driver	6,339	XXX	5,534	XXX	11,988	XXXXXXXXXX	XXX
Truck Driver Training	0	XXX	0	XXX	0	XXXXXXXXXX	XXX
Auxiliary Enterprise	3,260,159	XXX	3,308,405	XXX	3,712,173	XXXXXXXXXX	XXX
Plant Funds		XXX		XXX		XXXXXXXXXX	XXX
Capital Outlay	746,643	2.000	875,929	2.000	835,400	747,900	2.000
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	XXXXXXXXXX	XXX
Total All Funds	29,325,390	21.072	29,763,349	19.543	32,681,786	XXXXXXXXXX	17.944
Revenue Neutral Rate**							17.762
Total Tax Levied	6,250,748		6,640,346		XXXXXXXXXX	6,708,589	
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* Tax Rates are expressed in mills.
** Revenue Neutral Rate as defined by
KSA 79-2988

T. J. Valle
Cowley County Community College,
Board Clerk

A RESOLUTION OF Cowley County Community College, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Cowley County Community College was calculated as 17.762 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Cowley 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 August 21st, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

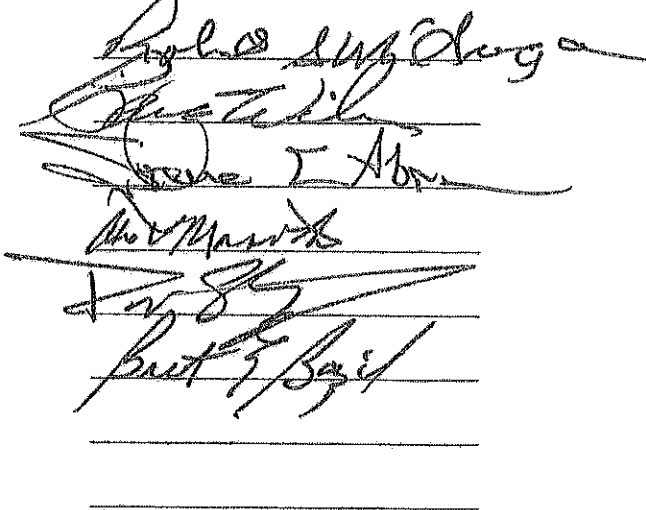
WHEREAS, the Governing Body of Cowley County Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF Cowley County Community College:

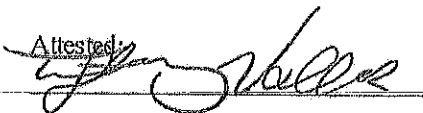
Cowley County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 17.762 mills.

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 21st day of August 2023 and **SIGNED** by the Governing Body.



Attested:



Roll Call Vote

A Roll Call Vote of the Cowley County Board of Trustees To Levy a Property Tax Exceeding the Revenue
Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 21st, 2023

Resolution No.2023-8-21-1

Governing Body Member	Yes	No	No Vote
Brett Bazil - Chair	✓		
Dr. Steve Abrams - Vice Chair	✓		
Dr. Alan Marcotte - Trustee	✓		
Bob McGregor - Trustee	✓		
David Stanley - Trustee	✓		
Gary Wilson - Trustee	✓		
Glenns Zimmerman - Trustee			✓
TOTAL	6		1

Certified:



