Budget Form CC-K 2023-2024 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Doniphan COUNTY, STATE OF KANSAS

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

Highland Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 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					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		16,156,738	2,139,581	13.523
Postsecondary Technical Education			4,190,469	xxxxxxxxx	
Adult Education	71-617		158,919	0	
Adult Supplementary Education	74-32,261		0	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		0	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			3,181,090	xxxxxxxxx	
Total Current Funds Unrestricted			23,687,216	2,139,581	
Plant Funds					
Capital Outlay	71-501		0	0	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	xxxxxxx	
Total Plant Funds			0	0	
Total – All Funds		xxxxxxx	23,687,216		13.523
Hearing Notice				Final Assessed Valuation	
				158,485,220	

158,223,711

Revenue Neutral Rate: ~~13.482~~ 13.233

Assisted by: Randy Willy, RFO

Attest: August 28, 2022

Peggy Brannen

County Clerk

Thomas H. Smith

Signature and Title of Elected Official

Chairman, Board of Trustees

Form 108
(Revised 6/2022)

Community College Name: Highland Community College

County: Doniphan

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$3,958,591	$1,549,554	$5,508,145
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.	$3,958,591	$1,549,554	$5,508,145
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 6/2022)

Community College: Highland Community College
County: Doniphan

FORM 112

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

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*				
2. 2022 Actual Taxes Levied*		$2,031,755		
3. Less: delinquent taxes	0.0%	$0	$0	$0
4. Less: 2022 Taxes Received*		$2,031,755		
5. Total Deductions (add Lines 3 + 4)		$2,031,755	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0

* These amounts are available from the County Treasurer.

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

Form 263
(Revised 6/2022)

Community College: Highland Community College
County: Doniphan

FORM 263

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

2022-2023

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2022-2023 School Year Until March 2024. Revenues will not be received until March 2025 for new levies made in 2023-2024.

		(1) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1.	General	$2,031,755	100.0%	0.0%	0.0%	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$0	0.0%	0.0%	0.0%	0.0%	
4.	Capital Outlay	$0	0.0%	0.0%	0.0%	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$2,031,755	100.000%	$0	$0	$0	$0
			(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2022-2023.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.
(e) These figures are pulled in from Form 112 for the period 7/1/22 - 6/30/23.
(f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-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 6/30/2023	Payments Due 7/1/23 - 6/30/24	Payments Due 7/1/23 - 12/31/24
Incubator building	11/1/2016	10	3.6250	145,000		145,000	64,287	17,545	17,545
COP refinance Dec 2019	12/4/2019	16	2.4789	3,835,000		3,835,000	3,340,000	250,650	286,900
Incubator remodel	6/21/2019	10	5.0000	499,697		499,697	327,941	64,946	64,946
Spring Hill apartments	6/1/2020	6	4.0000	195,000		195,000	111,380	36,717	36,717

*Use arbitrage yield on the bonds.

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

STATE OF KANSAS

Adopted Budget | Budget Form CC-B | 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	2,608,481	3,417,714	1,597,122
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	2,608,481	3,417,714	1,597,122
Revenues				
Student Sources:				
Tuition	4	4,187,326	4,187,326	3,687,326
Fees	5			
Total Student Income	9	4,187,326	4,187,326	3,687,326
Federal Sources:				
Federal Grants	10	3,591,453	3,591,453	3,591,453
Other Federal Income	11			
Total Federal Income	19	3,591,453	3,591,453	3,591,453
State Sources:				
Non-Tiered State Aid (Form 108)	20	3,984,114	3,984,114	3,958,591
LAVTR	21			0
State Grants and Contracts	22	35,502	35,502	35,502
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,019,616	4,019,616	3,994,093
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	2,031,755	2,253,692	xxxxxxxxxx
Motor Vehicle Tax	32			
Recreational Vehicle Tax	33			
Delinquent Tax	34			
In Lieu of Tax - Industrial Revenue Bond	35			
Other Local Income	36			
Total Local Income	39	2,031,755	2,253,692	0
Other Sources:				
Gifts	40	335,513		
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	335,513	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	14,165,663	14,052,087	11,272,872
Total Resources Available (3 + 60)	62	16,774,144	17,469,801	12,869,994

* 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 2023-2024

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	16,774,144	17,469,801	12,869,994
EXPENDITURES				
Education and General:				
Instruction	63	3,081,432	4,081,432	4,081,432
Research	64	77,710	77,710	77,710
Public Service	65	212,438	212,438	212,438
Academic Support	66	2,490,142	2,506,391	2,506,391
Student Services	67	1,406,869	2,906,869	2,906,869
Institutional Support	68	4,076,486	4,076,486	4,076,486
Operation and Maintenance	69	3,924,807	3,924,807	3,924,807
Scholarships	70			
Total Expenditures	79	15,269,884	17,786,133	17,786,133
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82	(1,913,454)	(1,913,454)	(1,629,395)
Mandatory Transfers	83			
Total Transfers	89	(1,913,454)	(1,913,454)	(1,629,395)
Total Expenditures & Transfers (79 + 89)	90	13,356,430	15,872,679	16,156,738
Unencumbered Cash Balance June 30 (62 - 90)	91	3,417,714	1,597,122	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,597,122
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			11,272,872
Six Month Resources (50% of 96) *	97			5,435,000
Total Resources (94 thru 97)	98			18,304,994
Total Expenditures & Transfers (90)	99			16,156,738
Six Month Expenditures (50% of 99) *	100			4,287,837
Total 18 Month Expenditures (99 + 100)	101			20,444,575
Tax Required Prior to Operating Grant (101- 98)	102			2,139,581
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			2,139,581
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			2,139,581

* 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.

2,139,550

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	0	0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	2,250,666	2,250,666	2,250,666
Fees	5	390,249	390,249	390,249
Total Student Income	9	2,640,915	2,640,915	2,640,915
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,833,613	1,833,613	1,549,554
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,833,613	1,833,613	1,549,554
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,474,528	4,474,528	4,190,469
Total Resources Available (3 + 60)	62	4,474,528	4,474,528	4,190,469

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

STATE OF KANSAS
Budget Form CC-C
2023-2024

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	4,474,528	4,474,528	4,190,469
EXPENDITURES				
Education and General:				
Instruction	63	2,778,869	2,778,869	2,778,869
Research	64			
Public Service	65			
Academic Support	66	106,976	106,976	106,976
Student Services	67	594,762	594,762	594,762
Institutional Support	68	196,638	196,638	196,638
Operation and Maintenance	69	543,651	543,651	543,651
Scholarships	70			
Total Expenditures	79	4,220,896	4,220,896	4,220,896
Transfers				
Non-Mandatory Transfers	82	253,632	253,632	(30,427)
Mandatory Transfers	83			
Total Transfers	89	253,632	253,632	(30,427)
Total Expenditures & Transfers (79 + 89)	90	4,474,528	4,474,528	4,190,469
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxx

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2023-2024

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	107,555	107,555	107,555
Other Federal Income	11			
Total Federal Income	19	107,555	107,555	107,555
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	51,364	51,364	51,364
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	51,364	51,364	51,364
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	158,919	158,919	158,919
Total Resources Available (3 + 60)	62	158,919	158,919	158,919

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2023-2024

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	158,919	158,919	158,919
Expenditures				
Education and General:				
Instruction	63	175,627	175,627	175,627
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	175,627	175,627	175,627
Transfers				
Non-Mandatory Transfers	82	-16,708	-16,708	(16,708)
Mandatory Transfers	83			
Total Transfers	89	-16,708	-16,708	(16,708)
Total Expenditures and Transfers (79 + 89)	90	158,919	158,919	158,919
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			158,919
Six Month Resources (50% of 96)	97			79,460
Total Resources (94 thru 97)	98			238,379
Total Expenditures & Transfers (90)	99			158,919
Six Month Expenditures (50% of 99) *	100			79,460
Total 18 Month Expenditures (99 + 100)	101			238,379
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

STATE OF KANSAS
Worksheet CC-H
2023-2024

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2022-2023 Proposed Budget					2023-2024 Proposed Budget
				Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash Balance July 1	3		0	0					0
Revenues									
Student Sources	9	3,181,090	3,181,090	3,181,090					3,181,090
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53								0
Other Income	52								0
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	3,181,090	3,181,090	3,181,090	0	0	0	0	3,181,090
Expenditures									
Salaries & Benefits	69								0
General Operating Expenses	70	1,504,560	1,504,560	1,504,560					1,504,560
Supplies	71								0
Cost of Goods Sold	72								0
Equipment	73								0
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	1,504,560	1,504,560	1,504,560	0	0	0	0	1,504,560
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	1,676,530	1,676,530	1,676,530					1,676,530
Total Transfers	89	1,676,530	1,676,530	1,676,530	0	0	0	0	1,676,530
Total Expenditures & Transfers (78 + 89)	90	3,181,090	3,181,090	3,181,090	0	0	0	0	3,181,090
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	0	0	0	0	0	0	0	0

Budget Form CC-J

STATE OF KANSAS

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

The governing body of Highland Community College in Doniphan will meet on August 23, 2023 at 6:30 pm at HCC David Reist Admin building conference room for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 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	13,356,430		15,872,679		16,156,738	2,139,581	13.500
Postsecondary Tech Ed	4,474,528		4,474,528		4,190,469	xxxxxxxxx	xxx
Adult Education	158,919		158,919		158,919	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,181,090	xxx	3,181,090	xxx	3,181,090	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		0		0	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	21,170,967	0.000	23,687,216	0.000	23,687,216	xxxxxxxxx	13.500
						*Revenue Neutral Rate***	*13.233*
Total Tax Levied	1,968,946		2,136,682		xxxxxxxxxx	2,139,581	
Assessed Valuation	151,530,949		158,272,725		158,485,220		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,369,415	4,111,000	3,843,608
Total	4,369,415	4,111,000	3,843,608

* 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
2023-2024 BUDGET

The governing body of Highland Community College in Doniphan will meet on
August 23, 2023 at 6:30 pm at HCC David Reist Admin building conference room
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 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	13,356,430		15,872,679		16,156,738	2,179,973	13.500
Postsecondary Tech Ed	4,474,528		4,474,528		4,190,469	xxxxxxxxx	xxx
Adult Education	158,919		158,919		158,919	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,181,090	xxx	3,181,090	xxx	3,181,090	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		0		0	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	21,170,967	0.000	23,687,216	0.000	23,687,216	xxxxxxxxx	13.500
						*Revenue Neutral Rate***	*13.233*
Total Tax Levied	1,968,946		2,136,682		xxxxxxxxx	2,179,973	
Assessed Valuation	151,530,949		158,272,725		161,475,003		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,369,415	4,111,000	3,843,608
Total	4,369,415	4,111,000	3,843,608

* Tax Rates are expressed in mills.

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

Ronda K. Smith

Highland Community College, Combined Rate & Budget Hearing

(First published in The Kansas Chief August 3, 2023)

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

The governing body of Highland Community College in Doniphan will meet on August 23, 2023 at 6:30 pm at HCC David Reist Admin building conference room for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 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	13,356,430		15,872,679		16,156,738	2,179,973	13.500
Postsecondary Tech Ed	4,474,528		4,474,528		4,190,469	xxxxxxxx	xxx
Adult Education	158,919		158,919		158,919	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxiliary Enterprise	3,181,090	xxx	3,181,090	xxx	3,181,090	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	0		0		0	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxx	xxx
Total All Funds	21,170,967	0.000	23,687,216	0.000	23,687,216	xxxxxxxx	13.500
						*Revenue Neutral Rate***	*13.233*
Total Tax Levied	1,968,946		2,136,682		xxxxxxxx	2,179,973	
Assessed Valuation	151,530,949		158,272,725		161,475,003		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,369,415	4,111,000	3,843,608
Total	4,369,415	4,111,000	3,843,608

Thomas L. Smith

Highland Community College, Combined Rate & Budget Hearing

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

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

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

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2 consecutive weeks, the first publication thereof being made as aforesaid on the 3 day of August, 2023, with subsequent publications being made on the following dates:

August 10, 2023

_____, 20__

_____, 20__

Dana D. Foley
Publisher

Subscribed and sworn to before me this 10th day of August, 2023.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

Notice of Revenue Neutral Rate Intent

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

☒ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 13.50. The date of our hearing is August 23rd 2023 at 6:30 AM (PM) and will be held at HCC Board Room in Highland, Kansas.
Admin building conference room 606 West Main St.

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

WITNESS my hand and official seal on June 29, 2023.

(Seal)

Heather Meyer
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution NO. 8-23-2023

A resolution expressing the property taxation policy of Highland Community College with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2023-2024

Whereas, 2021 SB 13 and Senate Sub for HB 2104, provides that a levy of property taxes to finance the 2023-2024 budget of Highland Community College be authorized by resolution.

NOW, THEREFORE, BE IT RESOLVED by Highland Community College that the 2023-2024 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2023-2024, as adjusted pursuant to 2021 SB 13 and Senate Sub for HB 2104 is hereby adopted.

Adopted this 23 day of August, 2023 by Highland Community College, Doniphan County, Kansas

Board Clerk, Highland Community College

Heather Meyer

Board Chairman, Highland Community College

Thomas L. Smith

Roll Call Vote

A Roll Call Vote of the Highland Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 23, 2023
Resolution No. 08-23-2023

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

Certified:

Heather Mejia