Budget Form CC-K 2025-2026

STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Neosho COUNTY, STATE OF KANSAS

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

Neosho 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		5			
Statement of Conditional Lease, etc.		6			
Current Funds Unrestricted:					
General	71-204	7-8	16,326,296	6,193,851	39.462
Postsecondary Technical Education		9-10	7,475,555	XXXXXXXXX	
Adult Education	71-617	11-12	527,778	0	
Adult Supplementary Education	74-32,261	13-14	66,630	XXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXX	
Auxiliary Enterprise		15	3,586,817	XXXXXXXXX	
Total Current Funds Unrestricted			27,983,076	6,193,851	
Plant Funds Capital Outlay	71-501	16-17	577,299	0	
Bond and Interest	10-113	18-19	180,849	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXX	
Total Plant Funds			758,148	0	
Total – All Funds		XXXXXXX	28,741,224		
Hearing Notice		20		Final Assessed Valuation	
				156,955,287	

Revenue Neutral Rate:	38.476
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

_____

_____

Attest: _____, 2025

_____

County Clerk

Dennis Peters

Chairman

NEOSHO COUNTY COMMUNITY COLLEGE CHANUTE, KANSAS

Form 108
(Revised 5/2025)

Community College Name: Neosho County Community College

County: Neosho

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.	$2,018,056	$1,354,084	$3,372,140
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.	$2,007,817	$1,292,805	$3,300,622
3. Estimated increase in State Funding for K.S.A. 71-204			$71,518
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$57,214

Form 112
(Revised 5/2025)

Community College: Neosho County Community College
County: Neosho

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*				
2. 2024 Actual Taxes Levied*		$6,082,883		
3. Less: delinquent taxes		$0	$0	$0
4. Less: 2024 Taxes Received*		$5,940,015		
5. Total Deductions (add Lines 3 + 4)		$5,940,015	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$142,868	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (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.

STATE OF KANSAS
Budget Form CC-B
2025-2026

Adopted Budget

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	14,969,859	15,782,326	13,248,376
EXPENDITURES				
Education and General:				
Instruction	63	1,785,403	2,361,763	2,574,864
Research	64	0		
Public Service	65	3,848	3,463	4,350
Academic Support	66	789,423	812,072	1,098,599
Student Services	67	2,154,272	2,441,155	2,848,780
Institutional Support	68	2,963,441	3,282,479	4,263,556
Operation and Maintenance	69	1,821,938	1,613,521	**4,133,493**
Scholarships	70	689,936	661,345	863,310
Total Expenditures	79	10,208,261	11,175,798	15,786,952
Transfers				
Transfer to Vocational	81	968,142	1,403,626	382,800
Non-Mandatory Transfers	82	1,117,698	77,400	156,544
Mandatory Transfers	83			
Total Transfers	89	2,085,840	1,481,026	539,344
Total Expenditures & Transfers (79 + 89)	90	12,294,101	12,656,824	16,326,296
Unencumbered Cash Balance June 30 (62 - 90)	91	2,675,758	3,125,502	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			3,125,502
Tax in Process (30)	95			142,868
Total Resources less tax-in-process (60 - 30)	96			9,980,006
Six Month Resources (50% of 96) *	97			4,990,003
Total Resources (94 thru 97)	98			18,238,379
Total Expenditures & Transfers (90)	99			16,326,296
Six Month Expenditures (50% of 99) *	100			8,163,148
Total 18 Month Expenditures (99 + 100)	101			24,489,444
Tax Required Prior to Operating Grant (101- 98)	102			6,251,065
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			57,214
Tax Required (102 - 103)	104			6,193,851
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			6,193,851

* 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	408,265	331,603	50,495
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	408,265	331,603	50,495
Revenues				
Student Sources:				
Tuition	4	2,564,938	2,562,475	3,114,083
Fees	5	93,632	406,879	450,000
Total Student Income	9	2,658,570	2,969,354	3,564,083
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,777,898	1,292,805	1,354,084
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24	458,848	1,058,692	1,024,093
Total State Income	29	2,236,746	2,351,497	2,378,177
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	430,362	110,000	1,100,000
Interest	41		10	
All Other Income	42	69,903		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	968,142	1,403,626	382,800
Total Other Income	49	1,468,407	1,513,636	1,482,800
Total Revenues (9 + 19 + 29 + 39 + 49)	60	6,363,723	6,834,487	7,425,060
Total Resources Available (3 + 60)	62	6,771,988	7,166,090	7,475,555

** 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	6,771,988	7,166,090	7,475,555
EXPENDITURES				
Education and General:				
Instruction	63	3,507,278	3,746,763	4,289,545
Research	64	0		
Public Service	65	0		
Academic Support	66	201,876	305,568	138,340
Student Services	67	288,664	585,278	235,295
Institutional Support	68	545,378	614,495	938,790
Operation and Maintenance	69	934,536	921,164	946,288
Scholarships	70	962,653	942,327	927,297
Total Expenditures	79	6,440,385	7,115,595	7,475,555
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	6,440,385	7,115,595	7,475,555
				0
Unencumbered Cash Balance June 30 (62 - 90)	93	331,603	50,495	xxxxxxxx

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	118,489	97,600	54,596
Revenues				
Student Sources:				
Tuition	4			
Fees	5	1,017	665	19,000
Total Student Income	9	1,017	665	19,000
Federal Sources:				
Federal Grants	10	243,837	209,708	185,155
Other Federal Income	11			
Total Federal Income	19	243,837	209,708	185,155
State Sources:				
State Grants and Contracts	22	74,311	70,437	74,027
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	74,311	70,437	74,027
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	173,969	155,782	195,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	173,969	155,782	195,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	493,134	436,592	473,182
Total Resources Available (3 + 60)	62	611,623	534,192	527,778

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

STATE OF KANSAS
Budget Form CC-D
2025-2026

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	611,623	534,192	527,778
Expenditures				
Education and General:				
Instruction	63	514,023	479,596	527,778
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	514,023	479,596	527,778
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	514,023	479,596	527,778
Unencumbered Cash Balance June 30 (62 - 90)	93	97,600	54,596	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			54,596
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			473,182
Six Month Resources (50% of 96)	97			236,591
Total Resources (94 thru 97)	98			764,369
Total Expenditures & Transfers (90)	99			527,778
Six Month Expenditures (50% of 99) *	100			263,889
Total 18 Month Expenditures (99 + 100)	101			791,667
Tax Required (101 - 98)	102			27,298
Delinquent Tax Percent	103	0.0000%		(27,298)
Taxes Levied (102 + 103)	104			

* 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	24,471	26,466	26,626
Revenues				
Student Sources:				
Tuition	4			
Fees	5	2,159	160	40,000
Total Student Income	9	2,159	160	40,000
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			
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
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	2,159	160	40,000
Total Resources Available (3 + 60)	62	26,630	26,626	66,626

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	26,630	26,626	66,626
EXPENDITURES				
Education and General:				
Instruction	63	164	0	66,630
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	164	0	66,630
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	164	0	66,630
Unencumbered Cash Balance June 30 (62 - 90)	93	26,466	26,626	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					2025-2026 Proposed Budget
				Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash Balance July 1	3	2,191,517	1,919,114	1,371,317					1,371,317
Revenues									
Student Sources	9	116,954	33,238	45,000					45,000
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	2,266,643	2,243,231	2,095,500					2,095,500
Other Income	52	55,935	24,889	75,000					75,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	2,439,532	2,301,358	2,215,500	0	0	0	0	2,215,500
Expenditures									
Salaries & Benefits	69	380,225	391,536	700,000					700,000
General Operating Expenses	70	980,936	995,097	1,500,000					1,500,000
Supplies	71	19,069	17,480	20,000					20,000
Cost of Goods Sold	72	469,581	425,622	450,000					450,000
Equipment	73	42,519	20,350	70,336					70,336
Capital Outlay	74	65,398	453,357	300,000					300,000
Debt Service	75	525,082	521,713	522,481					522,481
_____	76								0
_____	77								0
Total Expenditures	78	2,482,810	2,825,155	3,562,817	0	0	0	0	3,562,817
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	229,125	24,000	24,000					24,000
Total Transfers	89	229,125	24,000	24,000	0	0	0	0	24,000
Total Expenditures & Transfers (78 + 89)	90	2,711,935	2,849,155	3,586,817	0	0	0	0	3,586,817
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	1,919,114	1,371,317	0	0	0	0	0	0

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		123,985	0
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24	602,077	351,668	577,299
PEI Loan Program Income	25			
Total State Income	29	602,077	351,668	577,299
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
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	602,077	351,668	577,299
Total Resources Available (3 + 60)	62	602,077	475,653	577,299

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	602,077	475,653	577,299
Expenditures				
Plant Equipment and Facility	71	478,092	475,653	577,299
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	478,092	475,653	577,299
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	478,092	475,653	577,299
Unencumbered Cash Balance June 30 (62 - 90)	93	123,985	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			577,299
Six month Resources (50% of 96)	97			288,650
Total Resources (94 thru 97)	98			865,949
Total Expenditures & Transfers (90)	99			577,299
Six Month Expenditures (50% of 99) *	100			288,650
Total 18 Month Expenditures (99 + 100)	101			865,949
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Bond and Interest Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	39,189	35,069	30,849
Revenues				
State Sources:				
Other State Income	24			
Total State Income	29	0	0	0
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			150,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	150,000
Total Revenues (29 + 39 + 49)	60	0	0	150,000
Total Resources Available (3 + 60)	62	39,189	35,069	180,849

Adopted Budget

Bond and Interest Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	39,189	35,069	180,849
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73	4,120	4,220	180,849
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	4,120	4,220	180,849
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	4,120	4,220	180,849
Unencumbered Cash Balance June 30 (62 - 90)	93	35,069	30,849	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			30,849
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			150,000
Six month Resources (50% of 96)	97			75,000
Total Resources (94 thru 97)	98			255,849
Total Expenditures & Transfers (90)	99			180,849
Six Month Expenditures (50% of 99) *	100			90,425
Total 18 Month Expenditures (99 + 100)	101			271,274
Tax Required (101 - 98)	102			15,425
Delinquent Tax Percent	103	0.0%		(15,425)
Taxes Levied (102 + 103)	104			

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET

The governing body of Neosho County Community College in Neosho will meet on
September 10, 2025 at 9:00 a.m. at Student Union Board Room
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Chief Financi 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	12,294,101	39.509	12,656,824	39.853	16,326,296	6,193,851	39.476
Postsecondary Tech Ed	6,440,385		7,115,595		7,475,555	xxxxxxxxx	xxx
Adult Education	514,023		479,596		527,778	0	0.000
Adult Supp Education	164	xxx	0	xxx	66,630	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,711,935	xxx	2,849,155	xxx	3,586,817	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	478,092		475,653		577,299	0	0.000
Bond and Interest	4,120		4,220		180,849	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	22,442,820	39.509	23,581,043	39.853	28,741,224	xxxxxxxxx	39.476
						*Revenue Neutral Rate***	*38.476*
Total Tax Levied	6,036,879		6,036,763		xxxxxxxxxx	6,193,851	
Assessed Valuation	152,797,574		151,475,756		156,900,128		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
Certificates of Participation	5,760,000	5,005,000	4,230,000
Temporary Notes			
Lease Purchase Principal			
Total	5,760,000	5,005,000	4,230,000

* Tax Rates are expressed in mills.

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

Dennis Peters
Neosho Co Community College, Chairman

dget Form CC-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET

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	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*
rrent Funds Unrestricted							
eneral Fund	12,294,101	39.509	12,656,824	39.853	16,326,296	6,193,851	39.476
ostsecondary Tech Ed	6,440,385		7,115,595		7,475,555	xxxxxxxx	xxx
dult Education	514,023		479,596		527,778	0	0.000
dult Supp Education	164	xxx	0	xxx	66,630	xxxxxxxx	xxx
otorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
ruck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
uxiliary Enterprise	2,711,935	xxx	2,849,155	xxx	3,586,817	xxxxxxxx	xxx
nt Funds		xxx		xxx		xxxxxxxx	xxx
apital Outlay	478,092		475,653		577,299	0	0.000
ond and Interest	4,120		4,220		180,849	0	0.000
pecial Assessment	0		0		0	0	0.000
o Fund Warrants	0		0		0	0	0.000
evenue Bonds	0	xxx	0	xxx	0	xxxxxxxx	xxx
al All Funds	22,442,820	39.509	23,581,043	39.853	28,741,224	xxxxxxxx	39.476
					*Revenue Neutral Rate***		*38.476*
al Tax Levied	6,036,879		6,036,763		xxxxxxxx	6,193,851	
essed Valuation	152,797,574		151,475,756		156,900,128		

Outstanding Indebtedness, July 1

	2022	2023	2024
O. Bonds			
pital Outlay Bonds			
venue Bonds			
rtificates of Participation	5,760,000	5,005,000	4,230,000
mporary Notes			
ase Purchase Principal			
otal	5,760,000	5,005,000	4,230,000

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

Jennifer Peters
eosho Co Community College, Chairman

July 15, 22

Affidavit of Publication

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

Said newspaper is a twice weekly published at least weekly 50 times a year: has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Chanute, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2 consecutive WEEKS, the first publication thereof being made as aforesaid on the 15th day of July 2025, with subsequent publications being made on the following dates:

July 22nd, 2025 _____, 2025

_____, 2025 _____, 2025

Elaina L Willford

Subscribed and sworn to and before me this
25th day of July, 2025

Darla D. Westhoff
Notary Public

My commission expires: 10-10-26

Printer's Fee ..... $ 210.00

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

Additional Copies ..... $ _____

Total Publication Fees ..... $ 220.00

DARLA D. WESTHOFF
Notary Public - State of Kansas
My Appt. Expires 10.10.26

Resolution No. 2025-51

A RESOLUTION OF THE TRUSTEES OF NEOSHO COUNTY COMMUNITY COLLEGE, NEOSHO COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHERAS, the Revenue Neutral Rate for the Neosho County Community College was calculated as 38.801 mills by the Neosho County Clerk; and

WHERAS, the budget proposed by the Governing Body of the Neosho County Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate, and

WHERAS, the Governing Body held a hearing on September 10, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHERAS, the Governing Body of the Neosho 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 NEOSHO COUNTY COMMUNITY COLLEGE:

The Neosho County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 38.476 mills.

This resolution shall take effect and be in force immediately upon adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September and SIGNED by the Governing Body.

Attested

Roll Call Vote

A Roll Call Vote of the Neosho County Community College to Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed the Revenue Neutral Rate held on September 10, 2025

Resolution No. 2025-51

Governing Body Member	Yes	No	No Vote
Dennis Peters	✓		
Lori Kiblinger	✓		
Martha McCoy	✓		
David Peter	✓		
Bryan Schulz	✓		
Mike De La Torre	✓		
TOTAL	6		

Certified:

Amy Ranabarger

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 6/30/2025	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 6/30/2025	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/27
Certificates of Participation 2015	4/15/2025	15 years	2.9000			5,435,000	2,785,000	524,581	32,838
Certificates of Participation 2016	6/30/2016	14 years	na			4,535,000	2,220,000	403,319	32,289
Master Equipment Lease-Purchase 2017	6/16/2017	124 month	2.1100	3,162,044		3,162,044	1,152,953	342,023	171,011

*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	2,449,196	2,675,758	3,125,502
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	2,449,196	2,675,758	3,125,502
Revenues				
Student Sources:				
Tuition	4	1,830,820	1,821,478	1,946,407
Fees	5	1,066,139	1,420,814	1,599,869
Total Student Income	9	2,896,959	3,242,293	3,546,276
Federal Sources:				
Federal Grants	10	125,939	99,936	79,310
Other Federal Income	11			
Total Federal Income	19	125,939	99,936	79,310
State Sources:				
Non-Tiered State Aid (Form 108)	20	2,147,269	2,007,817	2,018,056
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24	250,000	250,000	
Total State Income	29	2,397,269	2,257,817	2,018,056
Local Sources:				
Prior Year Ad Valorem Property Tax	30	160,275	173,027	142,868
Current Year Ad Valorem Property Tax	31	5,509,228	5,940,015	xxxxxxxxxx
Motor Vehicle Tax	32	707,621	555,698	727,965
Recreational Vehicle Tax	33	8,839	8,255	8,399
Delinquent Tax	34	160,096	204,856	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	6,546,059	6,881,851	879,232
Other Sources:				
Gifts	40	16,200	349,000	3,270,000
Interest	41	162,741	97,242	150,000
All Other Income	42	375,496	178,429	180,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	554,437	624,671	3,600,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	12,520,663	13,106,568	10,122,874
Total Resources Available (3 + 60)	62	14,969,859	15,782,326	13,248,376

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

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

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Form 263 (Revised 5/2025)

Community College: Neosho County Community College

County: Neosho

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	$6,082,883	100.0%	72796500.0%	839900.0%	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	$6,082,883	100.000%	$727,965	$8,399	$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 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.