Budget Form CC-K 2022-2023

STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Labette County COUNTY, STATE OF KANSAS

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

Labette Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		14,085,442	5,196,424	35.024
Postsecondary Technical Education			4,383,400	XXXXXXXXX	
Adult Education	71-617		100,448	59,403	.400
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			211,092	XXXXXXXXX	
Total Current Funds Unrestricted			18,780,382	5,255,826	
Plant Funds Capital Outlay	71-501		4,999,967	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			4,999,967	0	
Total – All Funds		XXXXXXX	23,780,349	5255827	35.424
Hearing Notice				Final Assessed Valuation	
				148,366,113	

RNR 33.738

Assisted by:

Revenue Neutral Rate: 33.738

Attest: September 13 2022

Gena Landes

County Clerk

SEAL OF LABETTE CO. KANSAS

Rodney Landrum

Rodney Landrum, Chairman of the Board of Trustees

STATE OF KANSAS
Budget Form CC-A
2022-2023

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2022	Date Due		Amount Due 7/1/22 - 6/30/23		Amount Due 7/1/23 - 12/31/24	
					Interest	Principal	Interest	Principal	Interest	Principal
NONE										

STATE OF KANSAS
Budget Form CC-A1
2022-2023

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2022	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/24
NONE									

*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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	2,103,386	4,249,703	4,002,750
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	2,103,386	4,249,703	4,002,750
Revenues				
Student Sources:				
Tuition	4	1,353,874	382,960	3,158,263
Fees	5	1,335,177	555,149	1,655,565
Total Student Income	9	2,689,051	938,109	4,813,828
Federal Sources:				
Federal Grants	10	0	145,137	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	145,137	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,743,344	1,705,732	1,953,748
LAVTR	21	0	0	0
State Grants and Contracts	22	891,159	0	0
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	14,170	14,170
Total State Income	29	2,634,503	1,719,902	1,967,918
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	384,216
Current Year Ad Valorem Property Tax	31	4,666,856	4,530,745	xxxxxxxxxx
Motor Vehicle Tax	32	745,418	705,755	719,201
Recreational Vehicle Tax	33	9,630	9,813	10,055
Delinquent Tax	34	139,429	142,568	22,566
In Lieu of Tax - Industrial Revenue Bond	35	3,029	3,285	1,657
Other Local Income	36	0	0	
Total Local Income	39	5,564,363	5,392,166	1,137,695
Other Sources:				
Gifts	40	0	0	0
Interest	41	11,083	15,691	15,540
All Other Income	42	189,985	350,563	45,000
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Total Other Income	49	201,068	366,254	60,540
Total Revenues (9 + 19 + 29 + 39 + 49)	60	11,088,984	8,561,568	7,979,981
Total Resources Available (3 + 60)	62	13,192,370	12,811,271	11,982,731

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

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

Adopted Budget

2022-2023

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	13,192,370	12,811,271	11,982,731
EXPENDITURES				
Education and General:				
Instruction	63	1,729,044	1,757,306	5,537,643
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	371,935	518,897	683,912
Student Services	67	1,186,802	1,418,438	1,756,906
Institutional Support	68	3,881,797	3,991,957	4,948,871
Operation and Maintenance	69	769,031	1,104,923	**1,141,110**
Scholarships	70	16,170	0	0
Total Expenditures	79	7,954,779	8,791,521	14,068,442
Transfers				
Transfer to Vocational	81	0	0	0
Non-Mandatory Transfers	82	987,889	17,000	17,000
Mandatory Transfers	83	0	0	0
Total Transfers	89	987,889	17,000	17,000
Total Expenditures & Transfers (79 + 89)	90	8,942,667	8,808,521	14,085,442
Unencumbered Cash Balance June 30 (62 - 90)	91	4,249,703	4,002,750	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			4,002,750
Tax in Process (30)	95			384,216
Total Resources less tax-in-process (60 - 30)	96			7,595,765
Six Month Resources (50% of 96) *	97			3,797,883
Total Resources (94 thru 97)	98			15,780,614
Total Expenditures & Transfers (90)	99			14,085,442
Six Month Expenditures (50% of 99) *	100			7,042,721
Total 18 Month Expenditures (99 + 100)	101			21,128,163
Tax Required Prior to Operating Grant (101- 98)	102			5,347,549
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			198,413
Tax Required (102 - 103)	104			5,149,136
Delinquent Tax Estimate	105	0.9%		47,287
Taxes Levied (104 + 105)	106			5,196,424

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	0	0	(1,481,875)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	(1,481,875)
Revenues				
Student Sources:				
Tuition	4	791,637	1,200	0
Fees	5	351,344	0	105,000
Total Student Income	9	1,142,981	1,200	105,000
Federal Sources:				
Federal Grants	10	166,174	115,398	85,288
Other Federal Income	11	0	0	0
Total Federal Income	19	166,174	115,398	85,288
State Sources:				
Tiered State Aid (Form 108)	20	1,153,072	1,724,088	1,129,158
LAVTR	21	0	0	0
State Grants and Contracts	22	0	0	0
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	1,153,072	1,724,088	1,129,158
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxx
Motor Vehicle Tax	32	0	0	0
Recreational Vehicle Tax	33	0	0	0
Delinquent Tax	34	0	0	0
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40	0	0	0
Interest	41	0	0	0
All Other Income	42	0	0	
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Transfer from General Fund	44	903,737	0	0
Total Other Income	49	903,737	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,365,964	1,840,686	1,319,446
Total Resources Available (3 + 60)	62	3,365,964	1,840,686	(162,429)

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	3,365,964	1,840,686	(162,429)
EXPENDITURES				
Education and General:				
Instruction	63	1,941,528	1,842,986	3,920,104
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	233,993	311,433	224,873
Student Services	67	115,984	122,192	0
Institutional Support	68	904,076	863,888	238,423
Operation and Maintenance	69	170,383	182,062	0
Scholarships	70	0	0	0
Total Expenditures	79	3,365,964	3,322,561	4,383,400
Transfers				
Non-Mandatory Transfers	82	0	0	0
Mandatory Transfers	83	0	0	0
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,365,964	3,322,561	4,383,400
Unencumbered Cash Balance June 30 (62 - 90)	93	0	(1,481,875)	xxxxxxxx

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	70,290	85,681	74,513
Revenues				
Student Sources:				
Tuition	4	0	0	0
Fees	5	0	0	0
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21	0	0	0
State Grants and Contracts	22	0	0	0
State Retirement Contributions**	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	4,387
Current Year Ad Valorem Property Tax	31	53,334	51,733	xxxxxxxxx
Motor Vehicle Tax	32	8,503	0	8,212
Recreational Vehicle Tax	33	110	0	115
Delinquent Tax	34	1,591	0	257
In Lieu of Tax - Industrial Revenue Bond	35	35	0	19
Other Local Income	36	0	0	0
Total Local Income	39	63,572	51,733	12,990
Other Sources:				
Gifts	40	0	0	0
Interest	41	0	0	0
All Other Income	42	0	0	0
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	63,572	51,733	12,990
Total Resources Available (3 + 60)	62	133,863	137,414	87,503

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

STATE OF KANSAS
Budget Form CC-D
2022-2023

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	133,863	137,414	87,503
Expenditures				
Education and General:				
Instruction	63	48,182	62,901	100,448
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	0	0	0
Student Services	67	0	0	0
Institutional Support	68	0	0	0
Operation and Maintenance	69	0	0	0
Scholarships	70	0	0	0
Total Expenditures	79	48,182	62,901	100,448
Transfers				
Non-Mandatory Transfers	82	0	0	0
Mandatory Transfers	83	0	0	0
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	48,182	62,901	100,448
Unencumbered Cash Balance June 30 (62 - 90)	93	85,681	74,513	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			74,513
Tax in Process (30)	95			4,387
Total Resources (60 - 30)	96			8,603
Six Month Resources (50% of 96)	97			4,301
Total Resources (94 thru 97)	98			91,804
Total Expenditures & Transfers (90)	99			100,448
Six Month Expenditures (50% of 99) *	100			50,224
Total 18 Month Expenditures (99 + 100)	101			150,672
Tax Required (101 - 98)	102			58,868
Delinquent Tax Percent	103	0.9000%		535
Taxes Levied (102 + 103)	104			59,403

* Recommended

STATE OF KANSAS
Worksheet CC-H
2022-2023

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget Fund	Fund	Fund	Fund	Fund	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	5,653	-138,007	0					-204,978
Revenues									
Student Sources	9	0	8,978	89,792					89,792
Federal Sources	15	0	0	0					0
Gifts and Grants	50	0	0	0					0
Sales	53	104,639	96,579	110,300					110,300
Other Income	52	0	0	11,000					11,000
Cancel of Prior Year Encumbrances	51	0	0	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	104,639	105,557	211,092	0	0	0	0	211,092
Expenditures									
Salaries & Benefits	69	73,111	69,601	74,776					74,776
General Operating Expenses	70	13,602	14,262	29,116					29,116
Supplies	71	11,447	16,628	19,500					19,500
Cost of Goods Sold	72	80,352	72,037	83,700					83,700
Equipment	73	0	0	4,000					4,000
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	178,512	172,528	211,092	0	0	0	0	211,092
Transfers									
Mandatory Transfers	80	0	0						0
Non-Mandatory Transfers	81	69,788	0						0
Total Transfers	89	69,788	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	248,299	172,528	211,092	0	0	0	0	211,092
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	-138,007	-204,978	0	0	0	0	0	-204,978

Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	1,228,348	1,247,748	2,652,880
Revenues				
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21	0	0	0
Other State Income	24	0	0	0
PEI Loan Program Income	25	0	0	0
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxx
Motor Vehicle Tax	32	0	0	0
Recreational Vehicle Tax	33	0	0	0
Delinquent Tax	34	0	0	0
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40	558,187	1,405,132	3,231,380
Interest	41	0	0	
All Other Income	42	0	0	
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Tax Credit Donations Income	44	0	0	
Total Other Income	49	558,187	1,405,132	3,231,380
Total Revenues (19 + 29 + 39 + 49)	60	558,187	1,405,132	3,231,380
Total Resources Available (3 + 60)	62	1,786,535	2,652,880	5,884,260

Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,786,535	2,652,880	5,884,260
Expenditures				
Plant Equipment and Facility	71	538,787	0	4,999,967
Principal on Bonds	72	0	0	
Interest and Fees	73	0	0	
Payments to Reserves	74	0	0	
Cash-Basis Reserve	75	0	0	
Total Expenditures	79	538,787	0	4,999,967
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	538,787	0	4,999,967
Unencumbered Cash Balance June 30 (62 - 90)	93	1,247,748	2,652,880	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			2,652,880
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			3,231,380
Six month Resources (50% of 96)	97			1,615,690
Total Resources (94 thru 97)	98			7,499,950
Total Expenditures & Transfers (90)	99			4,999,967
Six Month Expenditures (50% of 99) *	100			2,499,984
Total 18 Month Expenditures (99 + 100)	101			7,499,951
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.9%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Labette Community College will meet on September 8, 2022 at 5:30 PM at Labette Community College Cardinal Event Center 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 LCC Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	8,942,667		8,808,521		14,085,442	5,196,424	35.000
Postsecondary Tech Ed	3,365,964		3,322,561		4,383,400	xxxxxxxxx	xxx
Adult Education	48,182		62,901		100,448	59,403	0.400
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	248,299	xxx	172,528	xxx	211,092	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	538,787		0		4,999,967	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	13,143,900	0.000	12,366,511	0.000	23,780,349	xxxxxxxxx	35.400
						*Revenue Neutral Rate***	*33.738*
Total Tax Levied	4,978,514		5,008,979		xxxxxxxxx	5,255,827	
Assessed Valuation	140,639,952		141,368,789		148,469,708		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	121,000	121,000	
Total	121,000	121,000	0

* Tax Rates are expressed in mills.

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

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

Form 108
(Revised 6/2022)

Community College Name: Labette Community College

County: Labette County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,953,748	$1,129,158	$3,082,906
2. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,705,732	$1,129,158	$2,834,890
3. Estimated increase in State Funding for K.S.A. 71-204			$248,016
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$198,413

Form 112
(Revised 6/2022)

Community College Labette Community College
County Labette County

FORM 112

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

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*				
2. 2021 Actual Taxes Levied*		$4,960,098	$0	$56,635
3. Less: delinquent taxes	0.0091	$45,137	$0	$515
4. Less: 2021 Taxes Received*		$4,530,745	$0	$51,733
5. Total Deductions (add Lines 3 + 4)		$4,575,882	$0	$52,248
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$384,216	$0	$4,387
7. Estimated Revenue from Delinquent **Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)**		$33,853	$0	$386
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$22,566	$0	$257

* 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 Labette Community College
County Labette County

FORM 112

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

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/22*					
2. 2021 Actual Taxes Levied*					
3. Less: delinquent taxes	0.9%	$0	$0	$0	$0
4. Less: 2021 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent **Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)**		$0	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/22 to 6/30/23: $727,413

*10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23: $10,170

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23: $1,676

Actual Deliquency for 2020 Taxes * 2.7%

Estimated Delinquency Rate used in this budget 0.9%

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

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2022)

Community College: Labette Community College
County: Labette County

FORM 263

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

2022-2023

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

		(1) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1.	General	$4,960,098	98.9%	71920107.5%	1005518.9%	165707.9%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$56,635	1.1%	821192.5%	11481.1%	1892.1%	
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	$5,016,733	100.000%	$727,413	$10,170	$1,676	$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.

Input Sheet for Community College Budget Workbook

Enter special district name (may be Longer than green cell):	Labette Community College
Enter county name followed by "County":	Labette County
Enter year being budgeted (YYYY):	**2023**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

☐ Data should only be entered in the green-shaded cells on the input sheets

The input for the following comes directly from the 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	Amount of 2021 Ad Valorem Tax
General	71-204	11,900,325	
Postsecondary Technical Education		4,188,262	XXXXXXXXX

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LABETTE COMMUNITY COLLEGE, HEREBY NOTIFIES THE LABETTE COUNTY CLERK OF THE INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

___X___ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 35.40. The date of our hearing is September 8, 2022 at 5:30 PM and will be held at the LCC EVENT CENTER 200 South 14th, Parsons, Kansas

_____ 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 July 20, 2022.

(seal)

Janice S Every

JANICE S. EVERY
Notary Public - State of Kansas
My Appt. Expires 10-01-2025

Mark Watkins

Clerk or Officer of Governing Body

Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
Emily Orozco, being first duly sworn,
deposes and says: That *she* is *Classified Manager*
of *PARSONS SUN,* a daily newspaper printed
in the State of Kansas, and published in and of general circulation in Labette County, Kansas, with a general paid circulation on a daily basis in Labette County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily 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 Parsons, 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 1 consecutive Week, the first publication thereof being made as aforesaid on the 25th day of August 2022, with subsequent publications being made on the following dates:

August 26th 2022 _____, 2022

_____, 2022 _____, 2022

Emily Orozco

Subscribed and sworn to and before me this
27th day of August, 2022

Notary Public

My commission expires: January 9, 2023

Printer's Fee ..... $ 425.62
Affidavit, Notary's Fee ..... $ 10.00
Additional Copies ..... $ _____
Total Publication Fees ..... $ 435.62

Legals

(First published in the Parsons Sun, Aug. 25, 2022)

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Labette Community College will meet on September 8, 2022 at 5:30 PM at Labette Community College Cardinal Event Center 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 LCC Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	8,942,667		8,808,521		14,085,442	5,196,424	35.000
Postsecondary Tech Ed	3,365,964		3,322,561		4,383,400	xxxxxxxxx	xxx
Adult Education	48,182		62,901		100,448	59,403	0.400
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	248,299	xxx	172,528	xxx	211,092	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	538,787		0		4,999,967	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	13,143,900	0.000	12,366,511	0.000	23,780,349	xxxxxxxxx	35.400
						*Revenue Neutral Rate***	*33.738*
Total Tax Levied	4,978,514		5,008,979		xxxxxxxxx	5,255,827	
Assessed Valuation	140,639,952		141,368,789		148,469,708		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	121,000	121,000	
Total	121,000	121,000	0

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

* Tax Rates are expressed in mills.

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

Aug.25,26

EXHIBIT 1

Resolution No. 02-22

A RESOLUTION OF LABETTE COMMUNITY COLLEGE TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Labette Community College was calculated as 33.738 mills by the Labette County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Labette 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 9/8/2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Labette 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 LABETTE COMMUNITY COLLEGE:

Labette Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.40 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 Board of Trustees.

ADOPTED this 8 day of September and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of Labette Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9-8-2022
Resolution No. 02-22

Governing Body Member	Yes	No	No Vote
Becky Dantic	✓		
Carl Noakins	✓		
Rod Vandrum	✓		
Montie Taylor	✓		
David Wingfield	✓		
TOTAL	5	0	0

Certified:

Labette CC General

Other

1. Estimated Assessed Valuation Information as of July 1, 2022

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	112,622,414	0	627,949
Personal Property	3,191,008	0	0
Oil and Gas	1,870,109	0	0
State Assessed Utilities	30,729,639	0	0
Severed Minerals	56,538	0	0
Total	**148,469,708**	**0**	**627,949**
New Improvements	1,610,704	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 5,061,117

3. Actual Tax Rates Levied for the 2022 Budget

Fund	Rate
Labette CC Adult Ed	0.400000
Labette CC General	35.032000
	35.432000
Revenue Neutral Rate:	**33.738000**

4. Final Assessed Valuation from November 1, 2021 Abstract 141,368,789

5. All Personal Property excluding Watercraft for 2021 4,093,810

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 2,481,467

8. 2021 Column (2020 Tax) Delq % for Labette CC General Fund 2.05 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

SEAL OF LABETTE CO. KANSAS

06/14/2022
Date

Gena Landis
Provided by

LABETTE COUNTY
Name of County