Budget Form CC-K 2024-2025

STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Montgomery COUNTY, STATE OF KANSAS

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

Independence 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 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

Table of Contents:			2024-2025 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2024 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		16,534,050	6,491,908	35.415 ✓
Postsecondary Technical Education			651,000	XXXXXXXXX	
Adult Education	71-617		52,288	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			1,839,000	XXXXXXXXX	
Total Current Funds Unrestricted			19,076,338	6,491,908	
Plant Funds					
Capital Outlay	71-501		3,956,295	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			3,956,295	0	
Total – All Funds		XXXXXXX	23,032,633		35.415 ✓
Hearing Notice				Final Assessed Valuation	
				183311,845 ✓	

Assisted by:

Jonathan Sadhoo, Ed.D.
Dr. Jonathan Sadhoo - Interim President

Revenue Neutral Rate: 35.567

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

Attest: _____, 2024

_____
County Clerk

Cynthia Sherwood
- Dr. Cynthia Sherwood - Board Chair
Signature and Title of Elected Official

Budget Form CC-J STATE OF KANSAS

NOTICE OF PUBLIC BUDGET HEARING
2024-2025 BUDGET

The governing body of Independence Community College in Montgomery County will meet on August 19, 2024 at 5:30 PM at 1057 W. College Ave. (CLC Building) for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at the Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2024 Tax to be Levied (as shown below) establish the maximum limits of the 2024-2025 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2022-2023		2023-2024		Proposed Budget 2024-2025		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2024 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	13,514,750	39.780	14,091,676	37.180	16,534,050	6,491,908	35.546
Postsecondary Tech Ed	712,472		706,894		651,000	xxxxxxxxx	xxx
Adult Education	52,288		52,288		52,288	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	2,046,503	xxx	1,843,082	xxx	1,839,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		108,827		3,956,295	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	16,326,013	39.780	16,802,767	37.180	23,032,633	xxxxxxxxx	35.546
						*Revenue Neutral Rate***	*35.567*
Total Tax Levied	6,195,631		6,497,157		xxxxxxxxxx	6,491,908	
Assessed Valuation	155,747,395		174,748,699		182,634,608		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds	0	0	0
Capital Outlay Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	770,511	171,177	1,067,512
Total	770,511	171,177	1,067,512

* Tax Rates are expressed in mills.

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

Jonathan Sadhoo, Ed.D.
Dr. Jonathan Sadhoo, Interim President

INDEPENDENCE COMM. COLLEGE

(Published in the Montgomery County Chronicle on July 25, 2024)

NOTICE OF PUBLIC BUDGET HEARING
2024-2025 BUDGET

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General Fund	13,514,750	39.780	14,091,676	37.180	16,534,050	6,491,908	35.546
Postsecondary Tech Ed	712,472		706,894		651,000	xxxxxxxxx	xxx
Adult Education	52,288		52,288		52,288	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	2,046,503	xxx	1,843,082	xxx	1,839,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		108,827		3,956,295	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	0	0.000
Total All Funds	16,326,013	39.780	16,802,767	37.180	23,032,633	xxxxxxxxx	xxx
							35.546
						*Revenue Neutral Rate***	*35.567*
Total Tax Levied	6,195,631		6,497,157		xxxxxxxxx	6,491,908	
Assessed Valuation	155,747,395		174,748,699		182,634,608		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds	0	0	0
Capital Outlay Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	770,511	171,177	1,067,512
Total	770,511	171,177	1,067,512

Jonathan Sadhoo, Ed.D.
Dr. Jonathan Sadhoo, Interim President

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Independence Community College **HEREBY NOTIFIED THE MONTGOMERY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ **Yes, we intend to exceed the Revenue Neutral Rate of** _____.
Our proposed mill levy rate is _____. **The date of our hearing is** _____ **at** _____ **AM/PM and will be held at** _____ **address in Independence, Kansas**

X **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, 2024.**

WITNESS my hand and official seal on July 15, **2024**

(Seal)

Cherie Stockton
Clerk or Office of Governing Body

Independence Community College
Board of Trustee Minutes
8/19/2024

Chairman Cynthia Sherwood called the meeting to order at 5:30 p.m.
Welcomed guests; Val DeFever, Patti Snyder, Jeri Hammerschmidt, Susan Porter, Mark Lasater, Ben Seel, Zachary Spradlin, Michaela Gretencord, Cody Oates, Bree Sanford, Paul Molnar, Lindsey Donovan, India Sadhoo, Bruce Peterson, Dee Molnar, David Adams, Kris Ferguson, Lori Boots, Taylor Crawshaw, Melissa Anderson and Andy Taylor.

A motion to approve the agenda as submitted was requested by Sherwood. Susan Porter motioned; Jeri Hammerschmidt seconded. Motion carried 6 – 0.

The Mission Statement was read by Mark Lasater. The Vision Statement was read by Val DeFever.

Matt Kittrell gave an PowerPoint update on Industry Outreach.

Russell Canady addressed the board regarding the budget, noting that it was a pleasure to come to this evening's meeting after receiving his tax documents without the Revenue Neutral Rate documentation. Thanked Dr. Sadhoo and the Trustees for their work in coming to this decision.

Sherwood requested a motion to approve the Budget as presented; stating that budget meetings were held earlier in the year regarding the budget. Patti Snyder motioned to approve; Jeri Hammerschmidt seconded. Motion carried 6 – 0.

Dr. Sadhoo presented the fleet memo for the Rural Outreach program. Susan Porter motioned to approve; Val DeFever seconded. Motion carried 6 – 0.

The Computer Lease Memo was presented. Patti Snyder motioned to approve; Val DeFever seconded. Motion carried 6 – 0.

Sadhoo presented the Student Union HVAC memo. Jeri Hammerschmidt motioned to approve; Susan Porter seconded. Motion carried 6 – 0.

David Adams presented telehealth_UWILL to the Board for approval. Val DeFever motioned to approve; Patti Snyder seconded. Motion carried 6 – 0.

The first reading for the Mitigation Plan was discussed. The seconded reading will be included in the September Board meeting for approval.

Sherwood requested a motion to approve the payables as presented. Susan Porter motioned to approve; Jeri Hammerschmidt seconded. Motion carried 6 – 0.

Dr. Jonathan Sadhoo gave an update on ICC events, repairs, and upcoming KACCT meeting.

David Adams presented eSports Director Zachary Spradlin.

Sherwood requested a motion to adjourn at 6:45 p.m. Susan Porter motioned to adjourn; Mark Lasater seconded. Motion carried 6 – 0.

Cherie Stockton
Board Clerk

MONTGOMERY COUNTY
Chronicle

P.O. Box 186 • 202 W. Fourth • Caney, KS 67333 • (620) 879-2156
422 W. Main • Independence, KS 67301 • (620) 577-4053

AFFIDAVIT OF PUBLICATION

NOTICE OF 2024-25 BUDGET HEARING
INDEPENDENCE COMMUNITY COLLEGE

Andrew R. Taylor of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Montgomery County Chronicle
P.O. Box 186 • 202 W. Fourth • Caney, KS 67333

a weekly newspaper in the City of Caney, County of Montgomery, State of Kansas, and of general circulation in said county and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Legal notice publication printed *one* (1) *week*,
first published on *Thursday, July 25, 2024*
and again on ---.

The affiant further says that he or she has personal knowledge of the statements above set forth and that they are true.

Publication costs: $184.88

Signature

State of Kansas, Montgomery County.
Subscribed and sworn to before me

this *1st* day of *August*, *2024*.

KATHY TAYLOR
Notary Public - State of Kansas
My Appt. Expires 05-09-2027

Kathy Taylor

Community College Name: Independence Community College

County: Montgomery

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. 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.	$936,809	$231,473	$1,168,282
2. 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.	$1,147,118	$399,192	$1,546,310
3. Estimated increase in State Funding for K.S.A. 71-204			$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$0

Community College: Independence Community College
County: Montgomery

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/24*				
2. 2023 Actual Taxes Levied*		$6,226,229		
3. Less: delinquent taxes	2.2%	$135,732	$0	$0
4. Less: 2023 Taxes Received*		$5,895,332		
5. Total Deductions (add Lines 3 + 4)		$6,031,064	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$195,165	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$101,799	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$67,859	$0	$0

* These amounts are available from the County Treasurer.

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

Community College: Independence Community College
County: Montgomery

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/24*					
2. 2023 Actual Taxes Levied*					
3. Less: delinquent taxes	2.2%	$0	$0	$0	$0
4. Less: 2023 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (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) 7/1/24 to 6/30/25: $556,603

*10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25: $7,863

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25: $1,467

Actual Deliquency for 2022 Taxes *: 2.2%

Estimated Delinquency Rate used in this budget: 2.2%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/24 to 6/30/25:

* These amounts are available from the County Treasurer.

Form 263 (Revised 5/2024)

Community College: Independence Community College

County: Montgomery

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

2024-2025

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 2023-2024 School Year Until March 2025. Revenues will not be received until March 2026 for new levies made in 2024-2025.

		(1) 2023 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	$6,226,229	100.0%	55660320.0%	786321.0%	146676.0%	
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	$6,226,229	100.000%	$556,603	$7,863	$1,467	$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 2024-2025.

(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 7/1/24 - 6/30/25.

(f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-A
2024-2025

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2024	Date Due		Amount Due 7/1/24 - 6/30/25		Amount Due 7/1/25 - 12/31/25	
					Interest	Principal	Interest	Principal	Interest	Principal

STATE OF KANSAS
Budget Form CC-A1
2024-2025

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 6/30/2024	Payments Due 7/1/24 - 6/30/25	Payments Due 7/1/25 - 12/31/25
Athletic Turf	12/3/2018	8 Years	6.0000	239,033	2,390	239,033	86,188	37,710	37,710
Door Control Access	6/1/2024	7 Years	7.0000	243,324	0	243,324	243,324	44,170	44,170
Fleet Vehicles	6/30/2024	5 Years	7.0000	202,678	1,680	168,000	168,000	40,600	40,600
HVAC System	6/30/2024	5 Years	7.0000	500,000	3,000	300,000	300,000	74,000	74,000
Bleachers	6/30/2024	5 Years	7.0000	369,515	2,700	270,000	270,000	62,000	62,000

*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 — 2024-2025

Current Funds Unrestricted **General Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget	
Unencumbered Cash Balance July 1	1	989,330	3,302,450	4,849,243	
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0	
Adjusted Unencumbered Cash Balance, July 1	3	989,330	3,302,450	4,849,243	
Revenues					
Student Sources:					
Tuition	4	929,734	887,566	770,000	
Fees	5	1,231,565	1,056,450	850,000	
Total Student Income	9	2,161,299	1,944,016	1,620,000	
Federal Sources:					
Federal Grants	10	1,796,985	1,708,762	1,500,000	
Other Federal Income	11	1,895,479	1,872,733	2,000,000	Rural Outreach Vehicle
Total Federal Income	19	3,692,464	3,581,495	3,500,000	
State Sources:					
Non-Tiered State Aid (Form 108)	20	1,429,492	1,147,118	936,809	
State Grants and Contracts	22	0	556,180	771,421	One-time funds (Cyber, Student Success, B&I, etc.)
State Retirement Contributions **	23	1,454,439	1,432,000	1,400,000	KPERS
Other State Income	24	0	0	0	
Total State Income	29	2,883,931	3,135,298	3,108,230	
Local Sources:					
Prior Year Ad Valorem Property Tax	30	148,600	99,615	195,165	
Current Year Ad Valorem Property Tax	31	5,984,987	5,895,332	xxxxxxxxxx	
Motor Vehicle Tax	32	649,437	677,537	556,603	
Recreational Vehicle Tax	33	13,353	34,996	7,863	
Delinquent Tax	34	246,876	215,122	67,859	
In Lieu of Tax - Industrial Revenue Bond	35	3,809	2,463	1,467	
Other Local Income	36	13,381	8,322	0	
Total Local Income	39	7,060,443	6,933,387	828,957	
Other Sources:					
Gifts	40	29,733	0	70,000	
Interest	41	0	3,336	5,500	
All Other Income	42	0	40,937		
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx	
Total Other Income	49	29,733	44,273	75,500	
Total Revenues (9 + 19 + 29 + 39 + 49)	60	15,827,870	15,638,469	9,132,687	
Total Resources Available (3 + 60)	62	16,817,200	18,940,919	13,981,930	

* 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 2024-2025

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget	
Total Resources Available	62	16,817,200	18,940,919	13,981,930	
EXPENDITURES					
Education and General:					
Instruction	63	2,134,317	2,332,479	2,500,000	
Research	64	0	0	0	
Public Service	65	0	0	0	
Academic Support	66	513,758	472,466	750,000	
Student Services	67	2,537,897	2,635,643	3,500,000	
Institutional Support	68	6,302,570	6,503,709	7,534,050	*inc. KPERS exp*
Operation and Maintenance	69	934,168	1,014,469	**1,100,000**	**Rural Outreach Mobile Classroom**
Scholarships	70	1,092,040	1,132,910	1,150,000	
Total Expenditures	79	13,514,750	14,091,676	16,534,050	
Transfers					
Transfer to Vocational	81	0	0	0	
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	13,514,750	14,091,676	16,534,050	
Unencumbered Cash Balance June 30 (62 - 90)	91	3,302,450	4,849,243	xxxxxxxx	
Tax Computation					
Unencumbered Cash Balance (3)	94			4,849,243	
Tax in Process (30)	95			195,165	
Total Resources less tax-in-process (60 - 30)	96			8,937,522	
Six Month Resources (50% of 96) *	97			4,468,761	
Total Resources (94 thru 97)	98			18,450,691	
Total Expenditures & Transfers (90)	99			16,534,050	
Six Month Expenditures (50% of 99) *	100			8,267,025	
Total 18 Month Expenditures (99 + 100)	101			24,801,075	
Tax Required Prior to Operating Grant (101- 98)	102			6,350,384	
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0	
Tax Required (102 - 103)	104			6,350,384	
Delinquent Tax Estimate	105	2.2%		141,524	
Taxes Levied (104 + 105)	106			6,491,908	

* 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	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	250,235	464,255	870,944
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	250,235	464,255	870,944
Revenues				
Student Sources:				
Tuition	4	100,672	77,193	120,000
Fees	5	113,296	86,360	140,000
Total Student Income	9	213,968	163,553	260,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	558,687	399,192	231,473
State Grants and Contracts	22	143,801	538,797	165,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	702,488	937,989	396,473
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	10,036	12,041	14,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	10,036	12,041	14,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	926,492	1,113,583	670,473
Total Resources Available (3 + 60)	62	1,176,727	1,577,838	1,541,417

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	1,176,727	1,577,838	1,541,417
EXPENDITURES				
Education and General:				
Instruction	63	712,276	706,687	650,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	196	207	1,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	712,472	706,894	651,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	712,472	706,894	651,000
Unencumbered Cash Balance June 30 (62 - 90)	93	464,255	870,944	xxxxxxxx

Adopted Budget 2024-2025

Current Funds Unrestricted **Adult Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			47,288
Total State Income	29	0	0	47,288
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	52,288	52,288	5,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	52,288	52,288	5,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	52,288	52,288	52,288
Total Resources Available (3 + 60)	62	52,288	52,288	52,288

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2024-2025

Current Funds Unrestricted **Adult Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	52,288	52,288	52,288
Expenditures				
Education and General:				
Instruction	63	52,288	52,288	52,288
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	52,288	52,288	52,288
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	52,288	52,288	52,288
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			52,288
Six Month Resources (50% of 96)	97			26,144
Total Resources (94 thru 97)	98			78,432
Total Expenditures & Transfers (90)	99			52,288
Six Month Expenditures (50% of 99) *	100			26,144
Total 18 Month Expenditures (99 + 100)	101			78,432
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	2.1800%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
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	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	0	0	0
EXPENDITURES				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	0
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Motorcycle Driver Safety	25			
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	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62			
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	0
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Truck Driver Training Course	25			
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
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	0	0	0
EXPENDITURES				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	0
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2024-2025

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget Bookstore Fund	 Dorm 16 Fund	 Dorm 17 Fund	 Meals Fund	 Fund	2024-2025 Proposed Budget
Unencumbered Cash		298							
Balance July 1	3	5,865	168,191						106,325
Revenues									
Student Sources	9				600,000	700,000	900,000		2,200,000
Federal Sources	15				50,000	20,000	40,000		110,000
Gifts and Grants	50								0
Sales	53	1,524,718	1,781,216	300,000					300,000
Other Income	52	684,111		300,000					300,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	2,208,829	1,781,216	600,000	650,000	720,000	940,000	0	2,910,000
Expenditures									
Salaries & Benefits	69	313,721	358,131	110,000		230,000			340,000
General Operating Expenses	70	215,834	1,189,340	115,000		200,000			315,000
Supplies	71	16,200	17,840	55,000	125,000	300,000			480,000
Cost of Goods Sold	72	1,032,722	173,840	50,000					50,000
Equipment	73	8,580	27,446	125,000			500,000		625,000
Fab Lab	74		76,485	5,000		9,000	15,000		29,000
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	1,587,057	1,843,082	460,000	125,000	739,000	515,000	0	1,839,000
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	459,446							0
Total Transfers	89	459,446	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	2,046,503	1,843,082	460,000	125,000	739,000	515,000	0	1,839,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	168,191	106,325	140,000	525,000	-19,000	425,000	0	1,177,325

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Federal Sources:				
Federal Grants	10			1,100,000
Other Federal Income	11			330,000
Total Federal Income	19	0	0	1,430,000
State Sources:				
Other State Income	24	0	108,827	1,076,295
PEI Loan Program Income	25			
Total State Income	29	0	108,827	1,076,295
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			400,000
Interest	41			
All Other Income	42			1,050,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	1,450,000
Total Revenues (19 + 29 + 39 + 49)	60	0	108,827	3,956,295
Total Resources Available (3 + 60)	62	0	108,827	3,956,295

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	0	108,827	3,956,295
Expenditures				
Plant Equipment and Facility	71		108,827	3,956,295
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	108,827	3,956,295
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	108,827	3,956,295
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			3,956,295
Six month Resources (50% of 96)	97			1,978,148
Total Resources (94 thru 97)	98			5,934,443
Total Expenditures & Transfers (90)	99			3,956,295
Six Month Expenditures (50% of 99) *	100			1,978,148
Total 18 Month Expenditures (99 + 100)	101			5,934,443
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	2.2%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Bond and Interest Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
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			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Bond and Interest Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
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			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	2.2%		0
Taxes Levied (102 + 103)	104			0

Special Assessment Funds	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
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			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

Special Assessment Funds	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
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			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	2.2%		0
Taxes Levied (102 + 103)	104			0

No Fund Warrants Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
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			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

STATE OF KANSAS
Budget Form CC-I
Adopted Budget 2024-2025

No Fund Warrants Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	0	0	0
Expenditures				
Principal on Bonds	72			
Interest and Fees	73			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
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			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	2.2%		0
Taxes Levied (102 + 103)	104			0

STATE OF KANSAS
Budget Form CC-I
Adopted Budget 2024-2025

Revenue Bonds	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	0