Form 263 (Revised 5/2024)

Community College: Allen County Community College

County: Allen 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

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	$2,811,212	84.8%	21835784.8%	413913.6%	30198.0%	
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	$502,425	15.2%	3902531.2%	73975.4%	5397.0%	
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	$3,313,637	100.000%	$257,383	$4,879	$356	$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 - 12/31/26	
					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 - 12/31/26

*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	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	15,865,662	17,622,652	18,946,677
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	15,865,662	17,622,652	18,946,677
Revenues				
Student Sources:				
Tuition	4	1,989,685	2,677,358	3,154,946
Fees	5	836,305	694,936	550,651
Total Student Income	9	2,825,990	3,372,294	3,705,597
Federal Sources:				
Federal Grants	10	3,655	1,958	4,000
Other Federal Income	11			
Total Federal Income	19	3,655	1,958	4,000
State Sources:				
Non-Tiered State Aid (Form 108)	20	3,956,632	4,256,236	3,626,540
State Grants and Contracts	22			250,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	3,956,632	4,256,236	3,876,540
Local Sources:				
Prior Year Ad Valorem Property Tax	30	20,145	11,943	183,668
Current Year Ad Valorem Property Tax	31	2,567,171	2,601,430	xxxxxxxxxx
Motor Vehicle Tax	32	240,406	242,008	218,358
Recreational Vehicle Tax	33	3,936	24,277	4,139
Delinquent Tax	34	32,098	581	13,056
In Lieu of Tax - Industrial Revenue Bond	35	2,652	2,860	302
Other Local Income	36			
Total Local Income	39	2,866,408	2,883,099	419,523
Other Sources:				
Gifts	40			
Interest	41	763,219	1,021,335	400,000
All Other Income	42	76,140	621,761	**523,500**
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	839,359	1,643,096	923,500
Total Revenues (9 + 19 + 29 + 39 + 49)	60	10,492,044	12,156,683	8,929,160
Total Resources Available (3 + 60)	62	26,357,706	29,779,335	27,875,837

* 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	26,357,706	29,779,335	27,875,837
EXPENDITURES				
Education and General:				
Instruction	63	2,576,285	2,642,314	3,046,409
Research	64			
Public Service	65			
Academic Support	66	365,141	613,833	664,544
Student Services	67	2,606,528	1,814,244	4,227,633
Institutional Support	68	1,754,311	2,703,507	4,406,665
Operation and Maintenance	69	879,588	2,217,856	3,267,654
Scholarships	70	128,749	170,205	229,425
Total Expenditures	79	8,310,602	10,161,959	15,842,330
Transfers				
Transfer to Vocational	81	408,793	670,699	0
Non-Mandatory Transfers	82	15,659		16,643
Mandatory Transfers	83			
Total Transfers	89	424,452	670,699	16,643
Total Expenditures & Transfers (79 + 89)	90	8,735,054	10,832,658	15,858,973
Unencumbered Cash Balance June 30 (62 - 90)	91	17,622,652	18,946,677	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			18,946,677
Tax in Process (30)	95			183,668
Total Resources less tax-in-process (60 - 30)	96			8,745,492
Six Month Resources (50% of 96) *	97			4,372,746
Total Resources (94 thru 97)	98			32,248,583
Total Expenditures & Transfers (90)	99			15,858,973
Six Month Expenditures (50% of 99) *	100			19,383,981
Total 18 Month Expenditures (99 + 100)	101			35,242,954
Tax Required Prior to Operating Grant (101- 98)	102			2,994,371
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			2,994,371
Delinquent Tax Estimate	105	0.9%		28,077
Taxes Levied (104 + 105)	106			3,022,448

* 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	1,005,955	188,369	(952,710)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	1,005,955	188,369	(952,710)
Revenues				
Student Sources:				
Tuition	4	623,865	470,380	400,000
Fees	5			
Total Student Income	9	623,865	470,380	400,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,327,658	1,245,764	468,219
State Grants and Contracts	22		915,928	409,013
State Retirement Contributions **	23			
Other State Income	24	18,983	38,457	
Total State Income	29	1,346,641	2,200,149	877,232
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	220		
Total Local Income	39	220	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	1,970,726	2,670,529	1,277,232
Total Resources Available (3 + 60)	62	2,976,681	2,858,898	324,522

** 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	2,976,681	2,858,898	324,522
EXPENDITURES				
Education and General:				
Instruction	63	1,150,260	1,231,427	1,477,789
Research	64			
Public Service	65			
Academic Support	66	76,351	90,747	95,285
Student Services	67	238,027	182,926	192,072
Institutional Support	68	366,830	399,681	419,665
Operation and Maintenance	69	182,971	327,883	344,277
Scholarships	70	365,080	437,865	472,671
Total Expenditures	79	2,379,519	2,670,529	3,001,759
Transfers				
Non-Mandatory Transfers	82	408,793	1,141,079	
Mandatory Transfers	83			
Total Transfers	89	408,793	1,141,079	0
Total Expenditures & Transfers (79 + 89)	90	2,788,312	3,811,608	3,001,759
Unencumbered Cash Balance June 30 (62 - 90)	93	188,369	(952,710)	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			
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 (9 + 19 + 29 + 39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	0	0	0

** 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	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	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and 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	0.9200%		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	6,501	6,501	6,501
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	6,501	6,501	6,501

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	6,501	6,501	6,501
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	6,501	6,501	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 Fund	Fund	Fund	Fund	Fund	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	3,411,441	3,638,121	3,562,324					3,562,324
Revenues									
Student Sources	9	532,526	455,984	1,469,992					1,469,992
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	1,432,543	1,360,844	418,065					418,065
Other Income	52	58,802	24,287	23,000					23,000
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	2,023,871	1,841,115	1,911,057	0	0	0	0	1,911,057
Expenditures									
Salaries & Benefits	69	242,234	130,715	381,096					381,096
General Operating Expenses	70	938,053	798,405	649,603					649,603
Supplies	71								0
Cost of Goods Sold	72	431,066	875,360	1,234,118					1,234,118
Equipment	73								0
Capital Outlay	74	127,758	112,432	1,642,300					1,642,300
Lease Expense	75	58,080							0
_____	76								0
_____	77								0
Total Expenditures	78	1,797,191	1,916,912	3,907,117	0	0	0	0	3,907,117
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81								0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	1,797,191	1,916,912	3,907,117	0	0	0	0	3,907,117
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	3,638,121	3,562,324	1,566,264	0	0	0	0	1,566,264

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	2,477,426	2,532,718	3,180,558
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24		245,785	289,314
PEI Loan Program Income	25			
Total State Income	29	0	245,785	289,314
Local Sources:				
Prior Year Ad Valorem Property Tax	30	4,194	0	32,820
Current Year Ad Valorem Property Tax	31	535,330	464,933	xxxxxxxxx
Motor Vehicle Tax	32	50,117	49,813	39,025
Recreational Vehicle Tax	33	820	4,869	740
Delinquent Tax	34	6,663	7,117	2,336
In Lieu of Tax - Industrial Revenue Bond	35	553	586	54
Other Local Income	36			
Total Local Income	39	597,677	527,318	74,975
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			8,400,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	8,400,000
Total Revenues **(19 + 29 + 39 + 49)**	60	597,677	773,103	8,764,289
Total Resources Available (3 + 60)	62	3,075,103	3,305,821	11,944,847

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

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	3,075,103	3,305,821	11,944,847
Expenditures				
Plant Equipment and Facility	71	542,385	125,263	8,400,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	542,385	125,263	8,400,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	542,385	125,263	8,400,000
Unencumbered Cash Balance June 30 (62 - 90)	93	2,532,718	3,180,558	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			3,180,558
Tax in Process (40)	95			32,820
Total Resources (60 - 40)	96			8,731,469
Six month Resources (50% of 96)	97			4,365,735
Total Resources (94 thru 97)	98			16,310,581
Total Expenditures & Transfers (90)	99			8,400,000
Six Month Expenditures (50% of 99) *	100			8,445,750
Total 18 Month Expenditures (99 + 100)	101			16,845,750
Tax Required (101 - 98)	102			535,169
Delinquent Tax Percent	103	0.9%		4,969
Taxes Levied (102 + 103)	104			540,138

* 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

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

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	0.9%		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	0.9%		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

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	0.9%		0
Taxes Levied (102 + 103)	104			0

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

(Published in The Iola Register Aug. 27 2024)

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC BUDGET HEARING
2024-2025 BUDGET

The governing body of Allen County Community College in Allen County will meet on 09/10/2024 at 6:00 p.m. at Spencer Ambler Board Room for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at Allen Community College 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	8,735,054	16.391	10,832,658	16.148	15,858,973	3,022,448	16.148
Postsecondary Tech Ed	2,788,312		3,811,608		3,001,759	xxxxxxxxx	xxx
Adult Education	0		0		0	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	1,797,191	xxx	1,916,912	xxx	3,907,117	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	542,385	3.418	125,263	2.886	8,400,000	540,138	2.886
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	13,862,942	19.809	16,686,441	19.034	31,167,849	xxxxxxxxx	19.034
						*Revenue Neutral Rate***	*17.669*
Total Tax Levied	3,243,599		3,306,928		xxxxxxxxx	3,562,586	
Assessed Valuation	163,743,718		173,737,929		187,170,541		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	0	0	0

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

Tonya Johnson, VP for Finance & Operation

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Allen County Community College
will meet on 09/10/2024 at 6:00 p.m. at Spencer Ambler Board Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Allen County

Revenue Neutral Rate*	17.669	Proposed Tax Rate	19.034

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

(8) 27

STATE OF KANSAS, ALI

AFFIDAVIT OF PUBLICATION

LEN COUNTY, ss: Vickie MOSS being first duly sworn, deposes and says: That She is legal editor of The Iola Register, a daily newspaper printed in the state of Kansas, and published in and of general circulation in Allen County, Kansas, with a general paid circulation on a daily basis in Allen 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 Iola, Kansas, 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 weeks, the first publication thereof being made aforesaid on the 27 day of August, 20 24 with subsequent publications made on _____, 20 ____.

x _____

Subscribed and sworn before me this 13 day of December, 2024.

CARLEY A. SWANSON
Notary Public - State of Kansas
My Appt. Expires 03/25/2028

_____
Notary Public

Resolution No. 24-25

A RESOLUTION OF THE Allen County Community College, Iola, KANSAS TO PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Allen County Community Colleg calculated as 17.669 mills by the Allen County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Allen County Community College will require the levy of a property tax rate exceeding the Revenue Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2024 allowi interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Allen County Community College shall levy a property tax rate exceeding t Revenue Neutral Rate of 19.825 mills.

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

ADOPTED this 10th day of September 2024 and SIGNED by the Governing Bo

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Roll Call Vote

A Roll Call Vote of the Allen County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10, 2024
Resolution No. 24-25

Governing Body Member	Yes	No	No Vote
Virginia Spillman	x		
Vicki Curry	x		
Corey Schinstock	x		
Gena Clounch	x		
Jessica Thompson	x		
Rebecca Nilges	x		
TOTAL			

Certified:

Budget Form CC-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2024-2025 BUDGET

The governing body of Allen County Community College in Allen County will meet on
09/10/2024 at 6:00 p.m. at Spencer Ambler Board Room
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of evied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Allen Commun 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	8,735,054		10,832,658		15,858,973	3,022,448	######
Postsecondary Tech Ed	2,788,312		3,811,608		3,001,759	xxxxxxxxx	xxx
Adult Education	0		0		0	0	######
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	1,797,191	xxx	1,916,912	xxx	3,907,117	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	542,385		125,263		8,400,000	540,138	######
Bond and Interest	0		0		0	0	######
Special Assessment	0		0		0	0	######
No Fund Warrants	0		0		0	0	######
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	13,862,942	0.000	16,686,441	0.000	31,167,849	xxxxxxxxx	######
						*Revenue Neutral Rate***	*17.669*
Total Tax Levied	0		0		xxxxxxxxxx	3,562,586	
Assessed Valuation							

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal			
Total	0	0	0

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

Tonya Johnson, VP for Finance & Operation

Budget Form CC-K 2024-2025

STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Allen County COUNTY, STATE OF KANSAS

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

Allen 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 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		15,858,973	3,022,448	16.146
Postsecondary Technical Education			3,001,759	xxxxxxxxx	
Adult Education	71-617		0	0	
Adult Supplementary Education	74-32,261		0	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		0	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			3,907,117	xxxxxxxxx	
Total Current Funds Unrestricted			22,767,849	3,022,448	
Plant Funds					
Capital Outlay	71-501		8,400,000	540,138	2.886
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			8,400,000	540,138	
Total – All Funds		xxxxxxx	31,167,849		19.032
Hearing Notice				Final Assessed Valuation	
				187,190,021	

Assisted by:

Attest: October 9, 2024

Revenue Neutral Rate: 17.669

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

Shannon Patterson

County Clerk

Rebecca Myles - Board Chair

Signature and Title of Elected Official

ALLEN COUNTY ORGANIZED SEAL 1855 KANSAS

Page No.

STATE OF KANSAS
Budget Form Amend
2023-2024

BUDGET AMENDMENT INSTRUCTIONS

Budget amendments as authorized by K.S.A. 79-2929a are permitted to increase the original budget for "...previously unbudgeted increases in revenue other than ad valorem property taxes."

AMENDMENT PROCEDURES

1. Publish the Notice of Hearing on Amending the 2024 Budget, see form below. Include only those funds being amended. At least ten days must elapse between Steps 1 and 2.
2. Hold the hearing on amending the budget as scheduled in Step 1.
3. File two copies of the following forms with the county clerk:
   Certificate showing only the amended funds.
   Individual fund budget for each fund being amended.
   Proof of publication.

Before amending the budget, be sure it is necessary. Certain revenue is exempt from the budget law. Also, remember that a budget cannot be amended after the year is completed. It is recommended that an explanation be included in the heading to inform taxpayers why an amendment is necessary.

NOTICE OF HEARING ON AMENDING THE 2024 BUDGET

The governing body of

_____

will meet on the ___ day of _____, 20____ at __.M., at

_____

for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at

_____

and will be available at this hearing.

SUMMARY OF AMENDMENTS

	Adopted Budget 2023-2024			Proposed Amendment 2023-2024 Budget
Fund	Actual Tax Rate	Amount of Tax to be Levied	Expenditures and Transfers	Expenditures and Transfers

_____
Signature and Title

Save these instructions and one set of forms to use in case you need to amend your budget.