Budget Form CC-K 2023-2024

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 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

Table of Contents:			2023-2024 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2023 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		14,389,332	5,350,765	34.983
Postsecondary Technical Education			4,637,318	xxxxxxxxx	
Adult Education	71-617		110,000	61,113	0.400
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			311,092	xxxxxxxxx	
Total Current Funds Unrestricted			19,447,742	5,411,878	
Plant Funds					
Capital Outlay	71-501		1,221,717	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			1,221,717	0	
Total – All Funds		xxxxxxx	20,669,459		35.383
Hearing Notice				Final Assessed Valuation	
				152,951,215	

Assisted by:

Revenue Neutral Rate: 34.380

Attest: September 25 2023

Gena Landis
County Clerk

SEAL OF LABETTE CO KANSAS

David Winchell, Chairman of the Board of Trustees

STATE OF KANSAS
Budget Form CC-A
2023-2024

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2023	Date Due		Amount Due 7/1/23 - 6/30/24		Amount Due 7/1/24 - 12/31/25	
					Interest	Principal	Interest	Principal	Interest	Principal
NONE										

STATE OF KANSAS
Budget Form CC-A1
2023-2024

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

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2023	Payments Due 7/1/23 - 6/30/24	Payments Due 7/1/24 - 12/31/25
Zetmeir Athletic Complex Expansion	6/15/2023	37 months	1.3330	1,408,918	0	1,408,918	1,408,918	475,755	713,633

*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	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	4,249,705	5,447,746	4,928,967
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	4,249,705	5,447,746	4,928,967
Revenues				
Student Sources:				
Tuition	4	855,824	248,522	2,669,480
Fees	5	896,717	395,366	1,609,845
Total Student Income	9	1,752,541	643,888	4,279,325
Federal Sources:				
Federal Grants	10	0	0	
Other Federal Income	11	0	0	
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,705,732	1,953,748	2,113,258
LAVTR	21	0	0	0
State Grants and Contracts	22	984,105	0	0
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	14,170	14,170
Total State Income	29	2,689,837	1,967,918	2,127,428
Local Sources:				
Prior Year Ad Valorem Property Tax	30			310,099
Current Year Ad Valorem Property Tax	31	4,647,233	4,847,500	xxxxxxxxxx
Motor Vehicle Tax	32	705,755	719,042	639,204
Recreational Vehicle Tax	33	9,813	10,250	9,675
Delinquent Tax	34	142,568	125,918	23,943
In Lieu of Tax - Industrial Revenue Bond	35	3,285	4,785	4,676
Other Local Income	36	0	0	0
Total Local Income	39	5,508,654	5,707,495	987,597
Other Sources:				
Gifts	40	0	0	92,501
Interest	41	15,691	13,859	33,600
All Other Income	42	195,013	1,055,089	**105,600**
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Total Other Income	49	210,704	1,068,948	231,701
Total Revenues (9 + 19 + 29 + 39 + 49)	60	10,161,736	9,388,249	7,626,051
Total Resources Available (3 + 60)	62	14,411,441	14,835,995	12,555,018

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

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

Adopted Budget

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	14,411,441	14,835,995	12,555,018
EXPENDITURES				
Education and General:				
Instruction	63	1,717,215	1,664,560	5,220,175
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	398,448	520,978	720,137
Student Services	67	1,302,256	1,566,443	1,821,807
Institutional Support	68	3,902,904	4,978,028	5,205,621
Operation and Maintenance	69	885,354	1,160,019	1,404,592
Scholarships	70	17,000	0	0
Total Expenditures	79	8,223,177	9,890,028	14,372,332
Transfers				
Transfer to Vocational	81	0		0
Non-Mandatory Transfers	82	740,518	17,000	17,000
Mandatory Transfers	83	0		
Total Transfers	89	740,518	17,000	17,000
Total Expenditures & Transfers (79 + 89)	90	8,963,695	9,907,028	14,389,332
Unencumbered Cash Balance June 30 (62 - 90)	91	5,447,746	4,928,967	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			4,928,967
Tax in Process (30)	95			310,099
Total Resources less tax-in-process (60 - 30)	96			7,315,952
Six Month Resources (50% of 96) *	97			3,657,976
Total Resources (94 thru 97)	98			16,212,994
Total Expenditures & Transfers (90)	99			14,389,332
Six Month Expenditures (50% of 99) *	100			7,194,666
Total 18 Month Expenditures (99 + 100)	101			21,583,998
Tax Required Prior to Operating Grant (101- 98)	102			5,371,004
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			69,466
Tax Required (102 - 103)	104			5,301,538
Delinquent Tax Estimate	105	0.9%		49,227
Taxes Levied (104 + 105)	106			5,350,765

* 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	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	0	0	(1,574,417)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	(1,574,417)
Revenues				
Student Sources:				
Tuition	4	977,931	101,855	498,284
Fees	5	419,248	0	105,000
Total Student Income	9	1,397,179	101,855	603,284
Federal Sources:				
Federal Grants	10	115,398	93,288	75,662
Other Federal Income	11	0	0	
Total Federal Income	19	115,398	93,288	75,662
State Sources:				
Tiered State Aid (Form 108)	20	1,129,158	1,521,527	1,056,481
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	1,129,158	1,521,527	1,056,481
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	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	0
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Transfer from General Fund	44	646,537	0	0
Total Other Income	49	646,537	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,288,272	1,716,670	1,735,427
Total Resources Available (3 + 60)	62	3,288,272	1,716,670	161,010

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	3,288,272	1,716,670	161,010
EXPENDITURES				
Education and General:				
Instruction	63	1,899,959	1,598,617	4,356,566
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	256,357	332,368	232,715
Student Services	67	122,192	166,537	0
Institutional Support	68	827,702	947,785	48,037
Operation and Maintenance	69	182,062	245,780	0
Scholarships	70	0	0	0
Total Expenditures	79	3,288,272	3,291,087	4,637,318
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,288,272	3,291,087	4,637,318
Unencumbered Cash Balance June 30 (62 - 90)	93	0	(1,574,417)	xxxxxxxx

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	85,681	100,401	89,290
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	3,542
Current Year Ad Valorem Property Tax	31	53,065	55,362	xxxxxxxxx
Motor Vehicle Tax	32	8,059	0	7,300
Recreational Vehicle Tax	33	112	0	111
Delinquent Tax	34	1,628	0	273
In Lieu of Tax - Industrial Revenue Bond	35	38	0	53
Other Local Income	36	0	0	0
Total Local Income	39	62,902	55,362	11,279
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	62,902	55,362	11,279
Total Resources Available (3 + 60)	62	148,583	155,763	100,569

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

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	148,583	155,763	100,569
Expenditures				
Education and General:				
Instruction	63	48,182	66,473	110,000
Research	64	0	0	
Public Service	65	0	0	
Academic Support	66	0	0	
Student Services	67	0	0	
Institutional Support	68	0	0	
Operation and Maintenance	69	0	0	
Scholarships	70	0	0	
Total Expenditures	79	48,182	66,473	110,000
Transfers				
Non-Mandatory Transfers	82	0	0	
Mandatory Transfers	83	0	0	
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	48,182	66,473	110,000
Unencumbered Cash Balance June 30 (62 - 90)	93	100,401	89,290	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			89,290
Tax in Process (30)	95			3,542
Total Resources (60 - 30)	96			7,737
Six Month Resources (50% of 96)	97			3,869
Total Resources (94 thru 97)	98			104,437
Total Expenditures & Transfers (90)	99			110,000
Six Month Expenditures (50% of 99) *	100			55,000
Total 18 Month Expenditures (99 + 100)	101			165,000
Tax Required (101 - 98)	102			60,563
Delinquent Tax Percent	103	0.9000%		550
Taxes Levied (102 + 103)	104			61,113

* Recommended

STATE OF KANSAS
Worksheet CC-H
2023-2024

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget Fund	Fund	Fund	Fund	Fund	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	1,568	-138,528	0					-228,708
Revenues									
Student Sources	9	0	0	89,792					89,792
Federal Sources	15	0	0	0					0
Gifts and Grants	50	0	0	0					0
Sales	53	102,802	80,318	110,300					110,300
Other Income	52	0	10,416	11,000					11,000
Cancel of Prior Year Encumbrances	51	0	0	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	102,802	90,734	211,092	0	0	0	0	211,092
Expenditures									
Salaries & Benefits	69	70,190	78,177	80,010					80,010
General Operating Expenses	70	14,262	17,721	26,392					26,392
Supplies	71	16,628	16,050	17,990					17,990
Cost of Goods Sold	72	71,301	65,546	79,700					79,700
Equipment	73	0	3,420	7,000					7,000
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	172,381	180,914	211,092	0	0	0	0	211,092
Transfers									
Mandatory Transfers	80	0							0
Non-Mandatory Transfers	81	70,517							0
Total Transfers	89	70,517	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	242,898	180,914	211,092	0	0	0	0	211,092
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	-138,528	-228,708	0	0	0	0	0	-228,708

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	1,247,748	0	0
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	322,717
PEI Loan Program Income	25	0	0	0
Total State Income	29	0	0	322,717
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	0
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40	2,454,945	174,587	
Interest	41	0	0	0
All Other Income	42	1,380,452	556,928	899,000
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Tax Credit Donations Income	44	0	0	0
Total Other Income	49	3,835,398	731,515	899,000
Total Revenues (19 + 29 + 39 + 49)	60	3,835,398	731,515	1,221,717
Total Resources Available (3 + 60)	62	5,083,146	731,515	1,221,717

Adopted Budget

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	5,083,146	731,515	1,221,717
Expenditures				
Plant Equipment and Facility	71	5,083,146	731,515	1,221,717
Principal on Bonds	72	0	0	0
Interest and Fees	73	0	0	0
Payments to Reserves	74	0	0	0
Cash-Basis Reserve	75	0	0	0
Total Expenditures	79	5,083,146	731,515	1,221,717
Total Transfers	89	0	0	
Total Expenditures & Transfers (79+89)	90	5,083,146	731,515	1,221,717
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			1,221,717
Six month Resources (50% of 96)	97			610,859
Total Resources (94 thru 97)	98			1,832,575
Total Expenditures & Transfers (90)	99			1,221,717
Six Month Expenditures (50% of 99) *	100			610,859
Total 18 Month Expenditures (99 + 100)	101			1,832,576
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.9%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Form 108
(Revised 7/2023)

Community College Name: Labette Community College

County: Labette County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$2,113,258	$1,056,481	$3,169,739
2. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,953,748	$1,129,158	$3,082,906
3. Estimated increase in State Funding for K.S.A. 71-204			$86,833
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$69,466

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
2023-2024

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/23*				
2. 2022 Actual Taxes Levied*		$5,205,490		$59,451
3. Less: delinquent taxes	0.0092	$47,891	$0	$547
4. Less: 2022 Taxes Received*		$4,847,500		$55,362
5. Total Deductions (add Lines 3 + 4)		$4,895,391	$0	$55,909
6. 2022 taxes receivable (taxes in process of collection 6/30/23) (Line 2 less Line 5)		$310,099	$0	$3,542
7. Estimated Revenue from Delinquent **Taxes during the next 18 months (7-1-22 to 12-31-23) (Line 3 x 75%)**		$35,918	$0	$410
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$23,943	$0	$273

* 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
2023-2024

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/23*					
2. 2022 Actual Taxes Levied*					
3. Less: delinquent taxes	0.9%	$0	$0	$0	$0
4. Less: 2022 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2022 taxes receivable (taxes in process of collection 6/30/23) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent **Taxes during the next 18 months (7-1-22 to 12-31-23) (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) 7/1/23 to 6/30/24: $646,504

*10. Estimated Recreational Vehicle Property Tax 7/1/23 to 6/30/24: $9,786

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/23 to 6/30/24: $4,729

Actual Deliquency for 2021 Taxes *: 2.8%

Estimated Delinquency Rate used in this budget: 0.9%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/23 to 6/30/24:

* These amounts are available from the County Treasurer.

Form 263
(Revised 7/2023)

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

2023-2024

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

		(1) 2022 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	$5,205,490	98.9%	63920376.4%	967549.8%	467560.1%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$59,451	1.1%	730023.6%	11050.2%	5339.9%	
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	$5,264,941	100.000%	$646,504	$9,786	$4,729	$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 2023-2024.
(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 7/1/23 - 6/30/24.
(f) The college may place this amount in any or all levy funds.

Input Sheet for Community College Budget Workbook

Enter college name (may be Longer than green cell):	Labette Community College
Enter county name followed by "County":	Labette County
Enter year being budgeted (YYYY):	**2024**

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 2023 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2023 *Expenditures*	Amount of 2022 Ad Valorem Tax
General	71-204	14,085,442	
Postsecondary Technical Education		4,383,400	XXXXXXXXX

Budget Form CC-J

STATE OF KANSAS

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

The governing body of Labette Community College in Labette County will meet on September 14, 2023 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 Labette Community College - Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2023-2024		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	8,963,695		9,907,028		14,389,332	5,350,765	35.000
Postsecondary Tech Ed	3,288,272		3,291,087		4,637,318	xxxxxxxxx	xxx
Adult Education	48,182		66,473		110,000	61,113	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	242,898	xxx	180,914	xxx	311,092	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	5,083,146		731,515		1,221,717	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	17,626,193	0.000	14,177,017	0.000	20,669,459	xxxxxxxxx	35.400
						*Revenue Neutral Rate***	*34.380*
Total Tax Levied	5,008,979		5,250,827		xxxxxxxxxx	5,411,878	
Assessed Valuation	141,368,789		148,366,113		152,877,050		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	121,000		
Total	121,000	0	0

* Tax Rates are expressed in mills.

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

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

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 14, 2023 at 5:30 PM and will be held at the LCC Cardinal EVENT CENTER 1306 Main, 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 17, 2023

(seal)

Haley Walker

HALEY WALKER
Notary Public - State of Kansas
My Appt. Expires 04/25/27

Mark Watkins

Clerk or Officer of Governing Body

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 9/14/2023 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 14 day of September and **SIGNED** by the Governing Body.

Carl Hoskins

Doris J Wendel

[illegible]

[illegible]

[illegible]

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 9/14/2023

Resolution No. 02-22

Governing Body Member	Yes	No	No Vote
Becky Dantic	✓		
Carl Hoskins	✓		
Mike Howerter		not present	→ ✓
Rod Landrum	✓		
Montie Taylor	✓		
David Winchell	✓		
Total			

Certified:

Heidi Flora

Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
Theresa Raney, 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 2 consecutive days, the first publication thereof being made as aforesaid on the 25 day of Aug 2023, with subsequent publications being made on the following dates:

August 29, 2023 _____, 2023

_____, 2023 _____, 2023

Theresa Raney

Subscribed and sworn to and before me this
30 day of Aug., 2023

Alana M Umholtz
Notary Public

My commission expires: 2/19/24

Printer's Fee ..... $ 504.00

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

Additional Copies ..... $ _____

Total Publication Fees ..... $ 514.00

ALANA G. UMHOLTZ
Notary Public - State of Kansas
My Appt. Expires 2/19/24

(First published in the Parsons Sun, Aug. 25, 2023)

Budget Form CC-J

STATE OF KANSAS

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

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

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

Aug.25,29

Labette CC General

Other

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	116,420,164	0	239,103
Personal Property	3,598,314	0	0
Oil and Gas	2,120,776	0	0
State Assessed Utilities	30,681,314	0	0
Severed Minerals	55,449	0	0
Total	**152,876,017**	**0**	**239,103**
New Improvements	838,680	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 5,719,090

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
Labette CC Adult Ed	0.400000
Labette CC General	35.024000
	35.424000
Revenue Neutral Rate:	**34.380000**

4. Final Assessed Valuation from November 1, 2022 Abstract 148,366,113

5. All Personal Property excluding Watercraft for 2022 5,093,170

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 1,415,685

8. 2022 Column (2021 Tax) Delq % for Labette CC General Fund 1.97 %

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

06/12/2023
Date

Provided by

LABETTE COUNTY
Name of County