Budget Form CC-K 2024-2025 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Doniphan County COUNTY, STATE OF KANSAS

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

Highland 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		17,017,127	2,373,340	15.227
Postsecondary Technical Education			4,431,328	XXXXXXXXX	
Adult Education	71-617		175,059	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			3,280,852	XXXXXXXXX	
Total Current Funds Unrestricted			24,904,366	2,373,340	
Plant Funds					
Capital Outlay	71-501		105,500	158,250	1.015
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			105,500	158,250	
Total – All Funds		XXXXXXX	25,009,866		16.242
Hearing Notice				Final Assessed Valuation	
				155,868,703	

Assisted by:
Andrew Gutschenritter, VPFO

Attest: August 26, 2024
Peggy Kramer
County Clerk

Revenue Neutral Rate:	13.736
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Carl A. Hansen
Thomas L. Smith
Signature and Title of Elected Official
Chairman, Board of Trustees

Page No.

Dennis L. Cox
William A. Dill
Mark Rounds

Form 108
(Revised 5/2024)

Community College Name: Highland Community College

County: Doniphan County

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.	$3,882,267	$1,240,102	$5,122,369
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.	$3,958,591	$1,549,554	$5,508,145
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 Highland Community College
County Doniphan County

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*		$0			
2. 2023 Actual Taxes Levied*		$2,253,693			Use numbers in accou
3. Less: delinquent taxes	0.0%	$0	$0	$0	
4. Less: 2023 Taxes Received*		$2,253,693			Use numbers in accou
5. Total Deductions (add Lines 3 + 4)		$2,253,693	$0	$0	
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$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	
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0	

* These amounts are available from the County Treasurer.

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

Community College: Highland Community College
County: Doniphan County

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	0.0%	$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

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

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

Actual Deliquency for 2022 Taxes * 0.0%

Estimated Delinquency Rate used in this budget 0.0%

*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: Highland Community College
County: Doniphan 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	$2,253,693	100.0%	0.0%	0	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$0	0.0%	0.0%	0.0%	0.0%	
4.	Capital Outlay	$0	0.0%	0.0%	0.0%	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$2,253,693	100.000%	$0	$0	$0	$0
			(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 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

Page No.

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
Incubator Building	11/1/2016	10	3.6250	145,000		145,000	49,072	17,545	17,545
COP Refinance Dec 2019	12/4/2019	16	2.4789	3,835,000		3,835,000	3,165,000	252,500	34,630
Incubator Remodel	6/21/2019	10	5.0000	499,697		499,697	2,798,392	64,946	0
Spring Hill Apartments	6/1/2020	6	4.0000	195,000		195,000	78,360	36,717	18,359
Equipment Lease Purchase	7/6/2023	2	5.7500	350,000		520,000	261,027	272,998	0

*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	3,417,714	1,942,038	2,148,536
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	3,417,714	1,942,038	2,148,536
Revenues				
Student Sources:				
Tuition	4	3,697,216	2,571,442	2,828,586
Fees	5		2,230,966	2,454,063
Total Student Income	9	3,697,216	4,802,408	5,282,649
Federal Sources:				
Federal Grants	10	155,189	3,195,563	3,979,673
Other Federal Income	11			
Total Federal Income	19	155,189	3,195,563	3,979,673
State Sources:				
Non-Tiered State Aid (Form 108)	20	3,984,114	3,958,591	3,882,267
State Grants and Contracts	22			35,502
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	3,984,114	3,958,591	3,917,769
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	2,253,693	2,105,773	xxxxxxxxxx
Motor Vehicle Tax	32		131,700	183,978
Recreational Vehicle Tax	33		2,831	3,475
Delinquent Tax	34		32,874	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	2,253,693	2,273,178	187,453
Other Sources:				
Gifts	40	182,200	100,000	350,000
Interest	41			
All Other Income	42		281,850	**285,000**
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	182,200	381,850	635,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	10,272,412	14,611,590	14,002,544
Total Resources Available (3 + 60)	62	13,690,126	16,553,628	16,151,080

* 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	13,690,126	16,553,628	16,151,080
EXPENDITURES				
Education and General:				
Instruction	63	3,098,540	4,098,540	4,285,504
Research	64	89,960	78,459	82,382
Public Service	65	235,127	230,510	242,036
Academic Support	66	541,741	2,475,261	2,631,711
Student Services	67	2,019,963	3,207,590	3,367,970
Institutional Support	68	4,123,232	4,272,264	4,485,877
Operation and Maintenance	69	4,302,675	2,288,084	3,516,892
Scholarships	70			
Total Expenditures	79	14,411,238	16,650,709	18,612,371
Transfers				
Transfer to Vocational	81			
Non-Mandatory Transfers	82	(2,663,150)	(2,245,618)	(1,595,244)
Mandatory Transfers	83			
Total Transfers	89	(2,663,150)	(2,245,618)	(1,595,244)
Total Expenditures & Transfers (79 + 89)	90	11,748,088	14,405,091	17,017,127
Unencumbered Cash Balance June 30 (62 - 90)	91	1,942,038	2,148,536	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			2,148,536
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			14,002,544
Six Month Resources (50% of 96) *	97			7,001,272
Total Resources (94 thru 97)	98			23,152,351
Total Expenditures & Transfers (90)	99			17,017,127
Six Month Expenditures (50% of 99) *	100			8,508,564
Total 18 Month Expenditures (99 + 100)	101			25,525,691
Tax Required Prior to Operating Grant (101 - 98)	102			2,373,340
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			2,373,340
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			2,373,340

* 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.

Adopted Budget — Budget Form CC-C — 2024-2025

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	0	0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	2,345,560	2,918,220	2,954,871
Fees	5	408,571	333,148	236,355
Total Student Income	9	2,754,131	3,251,368	3,191,225
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,833,613	1,549,554	1,240,102
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,833,613	1,549,554	1,240,102
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
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,587,744	4,800,922	4,431,327
Total Resources Available (3 + 60)	62	4,587,744	4,800,922	4,431,328

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	4,587,744	4,800,922	4,431,328
EXPENDITURES				
Education and General:				
Instruction	63	3,122,651	2,799,248	2,939,210
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	110,298	148,623	156,054
Student Services	67	624,437	532,924	559,570
Institutional Support	68	213,083	359,373	377,342
Operation and Maintenance	69	523,392	284,886	313,375
Scholarships	70	0	0	
Total Expenditures	79	4,593,861	4,125,054	4,345,551
Transfers				
Non-Mandatory Transfers	82	(6,117)	675,868	85,777
Mandatory Transfers	83			
Total Transfers	89	(6,117)	675,868	85,777
Total Expenditures & Transfers (79 + 89)	90	4,587,744	4,800,922	4,431,328
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Adopted Budget

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	(0)
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	108,028	123,408	117,931
Other Federal Income	11			
Total Federal Income	19	108,028	123,408	117,931
State Sources:				
State Grants and Contracts	22	51,694	58,390	57,128
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	51,694	58,390	57,128
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	159,722	181,798	175,059
Total Resources Available (3 + 60)	62	159,722	181,798	175,059

** 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	159,722	181,798	175,059
Expenditures				
Education and General:				
Instruction	63	175,747	200,055	194,053
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	175,747	200,055	194,053
Transfers				
Non-Mandatory Transfers	82	-16,025	-18,257	(18,994)
Mandatory Transfers	83			
Total Transfers	89	-16,025	-18,257	(18,994)
Total Expenditures and Transfers (79 + 89)	90	159,722	181,798	175,059
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			175,059
Six Month Resources (50% of 96)	97			87,530
Total Resources (94 thru 97)	98			262,588
Total Expenditures & Transfers (90)	99			175,059
Six Month Expenditures (50% of 99) *	100			87,530
Total 18 Month Expenditures (99 + 100)	101			262,589
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

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		0	0					0
Revenues									
Student Sources	9								0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	2,685,292	3,181,090	3,280,852					3,280,852
Other Income	52								0
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	2,685,292	3,181,090	3,280,852	0	0	0	0	3,280,852
Expenditures									
Salaries & Benefits	69								0
General Operating Expenses	70	1,552,039	1,593,083	1,752,391					1,752,391
Supplies	71								0
Cost of Goods Sold	72								0
Equipment	73								0
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	1,552,039	1,593,083	1,752,391	0	0	0	0	1,752,391
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	1,133,253	1,588,007	1,528,461					1,528,461
Total Transfers	89	1,133,253	1,588,007	1,528,461	0	0	0	0	1,528,461
Total Expenditures & Transfers (78 + 89)	90	2,685,292	3,181,090	3,280,852	0	0	0	0	3,280,852
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	0	0	0	0	0	0	0	0

STATE OF KANSAS
Budget Form CC-I
2024-2025

Adopted Budget

Plant Funds **Capital Outlay**	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			105,500
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	105,500
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	105,500
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	XXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			105,500
Six Month Expenditures (50% of 99) *	100			52,750
Total 18 Month Expenditures (99 + 100)	101			158,250
Tax Required (101 - 98)	102			158,250
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			158,250

* Recommended

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 Highland Community College in Doniphan County will meet on August 21, 2024 at 6:30 PM at HCC Porter Family Stadium - Barber 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, the revenue neutral rate, 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	11,748,088		14,405,091		17,017,127	2,373,340	15.000
Postsecondary Tech Ed	4,587,744		4,800,922		4,431,328	xxxxxxxxx	xxx
Adult Education	159,722		181,798		175,059	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	2,685,292	xxx	3,181,090	xxx	3,280,852	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		0		105,500	158,250	1.000
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	19,180,846	0.000	22,568,902	0.000	25,009,866	xxxxxxxxx	16.000
						*Revenue Neutral Rate***	*13.736*
Total Tax Levied	2,136,682		2,179,973		xxxxxxxxxx	2,531,590	
Assessed Valuation	158,272,725		161,475,003		158,223,711		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,111,000	3,843,608	3,824,728
Total	4,111,000	3,843,608	3,824,728

* Tax Rates are expressed in mills.

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Highland Community College

will meet on at at 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

Doniphan County

Revenue Neutral Rate*	13.736	Proposed Tax Rate	16.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

(First published in the Kansas Chief August 1, 2024) 31

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

The governing body of Highland Community College in Doniphan County will meet on August 21, 2024 at 6:30 P.M. at HCC Porter Family Stadium - Barber 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, the revenue neutral rate, 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	11,748,088		14,405,091		17,017,127	2,373,340	15.000
Postsecondary Tech Ed	4,587,744		4,800,922		4,434,328	xxxxxxxx	xxx
Adult Education	159,722		181,798		175,059	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxiliary Enterprise	2,685,292	xxx	3,181,090	xxx	3,280,852	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	0		0		105,500	158,250	1.000
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	xxxxxxxx	xxx
Total All Funds	19,180,846	0.000	22,568,902	0.000	25,009,866	xxxxxxxx	16.000
					*Revenue Neutral Rate***		13.736
Total Tax Levied	2,136,682		2,179,973		xxxxxxxx	2,531,590	
Assessed Valuation	158,272,725		161,475,003		158,223,711		

Outstanding Indebtedness, July 1			
	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,011,000	3,843,608	3,824,728
Total	4,011,000	3,843,608	3,824,728

*Tax Rates are expressed in mills

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

Thomas F. Enrich
Highland Community College, Combined Rate & Budget Hearing

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 3 consecutive weeks, the first publication thereof being made as aforesaid on the 1 day of August, 2024, with subsequent publications being made on the following dates:

August 8, 2024
August 15, 2024
_____, 20__

Dana D. Foley
Publisher

Subscribed and sworn to before me this 15th day of August, 2024.

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Highland Community College, **HEREBY NOTIFIES THE** DONIPHAN **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 15 mills General / 1 Capital Outlay Total of 16 mills. The date of our hearing is August 21st, 2024 at 6:30 AM/PM and will be held at Highland Community College in Highland, Kansas. 606 W Main @ Barber Room

[ ] 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 16th, 2024.

(Seal)

Thomas D. Smith

Clerk or Officer of Governing Body
Chairman, Board of Trustees

13,736
2,492,411

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution NO. 8-21-2024

A resolution expressing the property taxation policy of Highland Community College with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2024-2025

Whereas, 2021 SB 13 and Senate Sub for HB 2104, provides that a levy of property taxes to finance the 2024-2025 budget of Highland Community College be authorized by resolution.

NOW, THEREFORE, BE IT RESOLVED by Highland Community College that the 2024-2025 budget with the levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2024-2025, as adjusted pursuant to 2021 SB 13 and Senate Sub for HB 2104 is hereby adopted.

Adopted this 21 day of August, 2024 by Highland Community College, Doniphan County, Kansas

Board Clerk, Highland Community College

Board Chairman, Highland Community College

Roll Call Vote

A Roll Call Vote of the Highland Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2024
Resolution No. 08-21-2024

Governing Body Member	Yes	No	No Vote
Tom Smith	X		
Mark Rounds	X		
Bill Noll	X		
Carl Tharman	X		
Vernie Coy	X		
TOTAL	**5**	**0**	

Certified: