Budget Form CC-K 2021-2022

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 2021-2022; and (3) the Amount(s) of 2021 Tax to be Levied are within statutory limitations.

Table of Contents:			2021-2022 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2021 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		11,900,325	4,952,393	35.032 //
Postsecondary Technical Education			4,188,262	XXXXXXXXX	
Adult Education	71-617		86,860	56,600	.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			250,633	XXXXXXXXX	
Total Current Funds Unrestricted			16,426,080	5,008,992	
Plant Funds					
Capital Outlay	71-501		6,831,832	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			6,831,832	0	
Total – All Funds		XXXXXXX	23,257,912		
Publication					
Final Assessed Valuation	141,368,789				35.432

Municipal Accounting Use Only
Received _____
Reviewed by _____
Follow-up: Yes ____ No ____

Attest: November 10, 2021

Gena Landes

SEAL OF LABETTE CO. KANSAS

Assisted by:

Rodney Landrum, , Chair of the Board

STATE OF KANSAS
Budget Form CC-A
2021-2022

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2021	Date Due		Amount Due 7/1/21 - 6/30/22		Amount Due 7/1/22 - 12/31/22	
					Interest	Principal	Interest	Principal	Interest	Principal
NONE										

STATE OF KANSAS
Budget Form CC-A1
2021-2022

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 6/30/2021	Payments Due 7/1/21 - 6/30/22	Payments Due 7/1/22 - 12/31/22
NONE									

*Use arbitrage yield on the bonds.

Current Funds Unrestricted **General Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	1	2,059,465	2,103,387	3,455,090
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	2,059,465	2,103,387	3,455,090
Revenues				
Student Sources:				
Tuition	4	848,161	958,329	1,968,320
Fees	5	783,245	1,430,854	1,547,401
Total Student Income	9	1,631,406	2,389,183	3,515,721
Federal Sources:				
Federal Grants	10	2,820	0	145,137
Other Federal Income	11	0	0	0
Total Federal Income	19	2,820	0	145,137
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,679,312	1,743,344	1,705,732
LAVTR	21	0	0	0
State Grants and Contracts	22	885,597	0	0
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	14,170	14,170
Total State Income	29	2,564,909	1,757,514	1,719,902
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	353,207
Current Year Ad Valorem Property Tax	31	4,542,512	4,530,560	xxxxxxxxxx
Motor Vehicle Tax	32	698,189	745,418	648,989
Recreational Vehicle Tax	33	8,103	9,630	8,820
Delinquent Tax	34	151,565	139,429	22,672
In Lieu of Tax - Industrial Revenue Bond	35	2,604	3,029	0
Other Local Income	36	0	0	
Total Local Income	39	5,402,974	5,428,066	1,033,688
Other Sources:				
Gifts	40	0	0	0
Interest	41	9,894	11,083	9,000
All Other Income	42	55,383	34,435	19,999
Cancellation of Prior Year Encumbrances	43	0		xxxxxxxxxx
Total Other Income	49	65,277	45,518	28,999
Total Revenues (9 + 19 + 29 + 39 + 49)	60	9,667,386	9,620,281	6,443,447
Total Resources Available (3 + 60)	62	11,726,850	11,723,668	9,898,537

* 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	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	11,726,850	11,723,668	9,898,537
EXPENDITURES				
Education and General:				
Instruction	63	1,885,277	1,780,740	3,916,437
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	369,752	486,850	635,641
Student Services	67	1,213,329	1,302,786	1,513,708
Institutional Support	68	4,572,881	3,743,063	4,732,380
Operation and Maintenance	69	832,122	938,969	**1,088,959**
Scholarships	70	17,278	0	0
Total Expenditures	79	8,890,639	8,252,408	11,887,125
Transfers				
Transfer to Vocational	81	0	0	0
Non-Mandatory Transfers	82	732,825	16,170	13,200
Mandatory Transfers	83	0	0	0
Total Transfers	89	732,825	16,170	13,200
Total Expenditures & Transfers (79 + 89)	90	9,623,464	8,268,578	11,900,325
Unencumbered Cash Balance June 30 (62 - 90)	91	2,103,387	3,455,090	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			3,455,090
Tax in Process (30)	95			353,207
Total Resources less tax-in-process (60 - 30)	96			6,090,240
Six Month Resources (50% of 96) *	97			3,045,120
Total Resources (94 thru 97)	98			12,943,657
Total Expenditures & Transfers (90)	99			11,900,325
Six Month Expenditures (50% of 99) *	100			5,950,163
Total 18 Month Expenditures (99 + 100)	101			17,850,488
Tax Required Prior to Operating Grant (101- 98)	102			4,906,831
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			4,906,831
Delinquent Tax Estimate	105	0.9%		45,562
Taxes Levied (104 + 105)	106			4,952,393

* 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	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	1	0	0	(761,226)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	(761,226)
Revenues				
Student Sources:				
Tuition	4	653,469	796,394	519,873
Fees	5	292,395	0	0
Total Student Income	9	945,864	796,394	519,873
Federal Sources:				
Federal Grants	10	70,392	166,174	64,231
Other Federal Income	11	0	0	0
Total Federal Income	19	70,392	166,174	64,231
State Sources:				
Tiered State Aid (Form 108)	20	1,133,003	1,625,266	1,129,158
LAVTR	21	0	0	0
State Grants and Contracts	22	0	0	0
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	1,133,003	1,625,266	1,129,158
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxx
Motor Vehicle Tax	32	0	0	0
Recreational Vehicle Tax	33	0	0	0
Delinquent Tax	34	0	0	0
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	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	714,199	0	0
Total Other Income	49	714,199	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	2,863,458	2,587,834	1,713,262
Total Resources Available (3 + 60)	62	2,863,458	2,587,834	952,036

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

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	2,863,458	2,587,834	952,036
EXPENDITURES				
Education and General:				
Instruction	63	1,761,658	1,891,405	3,956,048
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	252,767	274,094	195,459
Student Services	67	132,455	115,984	0
Institutional Support	68	536,993	897,194	36,755
Operation and Maintenance	69	179,585	170,383	0
Scholarships	70	0	0	0
Total Expenditures	79	2,863,458	3,349,060	4,188,262
Transfers				
Non-Mandatory Transfers	82	0	0	0
Mandatory Transfers	83	0	0	0
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	2,863,458	3,349,060	4,188,262
Unencumbered Cash Balance June 30 (62 - 90)	93	0	(761,226)	xxxxxxxx

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	56,801	70,290	58,497
Revenues				
Student Sources:				
Tuition	4	0		
Fees	5	0		
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	0		
Other Federal Income	11	0		
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21	0		0
State Grants and Contracts	22	0		
State Retirement Contributions**	23	0		
Other State Income	24	0		
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0		4,037
Current Year Ad Valorem Property Tax	31	51,846	51,779	xxxxxxxxx
Motor Vehicle Tax	32	7,971	0	7,417
Recreational Vehicle Tax	33	92	0	101
Delinquent Tax	34	1,731	0	259
In Lieu of Tax - Industrial Revenue Bond	35	30	0	0
Other Local Income	36	0	0	
Total Local Income	39	61,671	51,779	11,814
Other Sources:				
Gifts	40	0	0	
Interest	41	0	0	
All Other Income	42	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	61,671	51,779	11,814
Total Resources Available (3 + 60)	62	118,472	122,069	70,311

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

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	118,472	122,069	70,311
Expenditures				
Education and General:				
Instruction	63	48,182	63,572	86,860
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	0	0	0
Student Services	67	0	0	0
Institutional Support	68	0	0	0
Operation and Maintenance	69	0	0	0
Scholarships	70	0	0	0
Total Expenditures	79	48,182	63,572	86,860
Transfers				
Non-Mandatory Transfers	82	0	0	0
Mandatory Transfers	83	0	0	0
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	48,182	63,572	86,860
Unencumbered Cash Balance June 30 (62 - 90)	93	70,290	58,497	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			58,497
Tax in Process (30)	95			4,037
Total Resources (60 - 30)	96			7,777
Six Month Resources (50% of 96)	97			3,889
Total Resources (94 thru 97)	98			74,200
Total Expenditures & Transfers (90)	99			86,860
Six Month Expenditures (50% of 99) *	100			43,430
Total 18 Month Expenditures (99 + 100)	101			130,290
Tax Required (101 - 98)	102			56,090
Delinquent Tax Percent	103	0.9000%		509
Taxes Levied (102 + 103)	104			56,600

* Recommended

STATE OF KANSAS
Worksheet CC-H
2020-2021

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget					2021-2022 Proposed Budget
				Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash Balance July 1	3	59,743	-2,629						-70,187
Revenues									
Student Sources	9	0		52,800					52,800
Federal Sources	15	0	0	0					0
Gifts and Grants	50	0	0	0					0
Sales	53	109,061	84,920	153,526					153,526
Other Income	52	0	19,695	44,307					44,307
Cancel of Prior Year Encumbrances	51	0	0	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	109,061	104,615	250,633	0	0	0	0	250,633
Expenditures									
Salaries & Benefits	69	74,440	70,549	69,883					69,883
General Operating Expenses	70	11,944	13,602	57,750					57,750
Supplies	71	15,826	11,447	20,000					20,000
Cost of Goods Sold	72	69,223	76,575	99,000					99,000
Equipment	73			4,000					4,000
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	171,433	172,173	250,633	0	0	0	0	250,633
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	171,433	172,173	250,633	0	0	0	0	250,633
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	-2,629	-70,187	0	0	0	0	0	-70,187

Adopted Budget

Plant Funds **Capital Outlay**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	1,474,250	1,228,348	1,247,748
Revenues				
Federal Sources:				
Federal Grants	10	0		
Other Federal Income	11	0		
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21	0		0
Other State Income	24	0		
PEI Loan Program Income	25	0		
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0		0
Current Year Ad Valorem Property Tax	31	0	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	290,179	19,400	0
Interest	41			
All Other Income	42			6,000,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	290,179	19,400	6,000,000
Total Revenues (19 + 29 + 39 + 49)	60	290,179	19,400	6,000,000
Total Resources Available (3 + 60)	62	1,764,428	1,247,748	7,247,748

Adopted Budget

Plant Funds **Capital Outlay**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	1,764,428	1,247,748	7,247,748
Expenditures				
Plant Equipment and Facility	71	536,080	0	6,831,832
Principal on Bonds	72	0		
Interest and Fees	73	0		
Payments to Reserves	74	0		
Cash-Basis Reserve	75	0		
Total Expenditures	79	536,080	0	6,831,832
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	536,080	0	6,831,832
Unencumbered Cash Balance June 30 (62 - 90)	93	1,228,348	1,247,748	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,247,748
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			6,000,000
Six month Resources (50% of 96)	97			3,000,000
Total Resources (94 thru 97)	98			10,247,748
Total Expenditures & Transfers (90)	99			6,831,832
Six Month Expenditures (50% of 99) *	100			3,415,916
Total 18 Month Expenditures (99 + 100)	101			10,247,748
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.9%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC HEARING
2021-2022 BUDGET

The governing body of Labette Community College, Labette County, will meet on September 9, 2021 at 5:30 p.m., at LCC Cardinal Event Center for the purpose of answering objections of taxpayers relating to the REVENUE NEUTRAL RATE and proposed tax rate as required by 2021 Kansas Senate Bill 13, and 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.

Revenue Neutral Rate = 35.053 Proposed Tax Rate = 35.400

BUDGET SUMMARY

The Expenditures and the Amount of 2021 Tax to be Levied (as shown below) establish the maximum limits of the 2021-2022 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2019-2020		2020-2021		Proposed Budget 2021-2022		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	9,623,464		8,268,578		11,900,325	4,952,393	35.000
Postsecondary Tech Ed	2,863,458		3,349,060		4,188,262	xxxxxxxxx	xxx
Adult Education	48,182		63,572		86,860	56,600	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	171,433	xxx	172,173	xxx	250,633	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	536,080		0		6,831,832	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	13,242,618	0.000	11,853,383	0.000	23,257,912	xxxxxxxxx	35.400
Total Tax Levied	4,868,327		4,978,596		xxxxxxxxxx	5,008,992	
Assessed Valuation	137,336,276		140,639,952		141,495,010		
Revenue Neutral Rate							

	Outstanding Indebtedness, July 1		
	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	242,000	121,000	121,000
Total	242,000	121,000	121,000

* Tax Rates are expressed in mills.

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

Form 108
(Revised 6/2021)

Community College Name: Labette Community College

County: Labette County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,705,732	$1,129,158	$2,834,890
2. Total FY 2021 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,743,344	$1,153,072	$2,896,416
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

Form 112
(Revised 6/2021)

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
2021-2022

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/21*				
2. 2020 Actual Taxes Levied*		$4,929,116		$56,334
3. Less: delinquent taxes	0.9%	$45,348	$0	$518
4. Less: 2020 Taxes Received*		$4,530,560		$51,779
5. Total Deductions (add Lines 3 + 4)		$4,575,908	$0	$52,297
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		$353,207	$0	$4,037
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		$34,011	$0	$389
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$22,672	$0	$259

* 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.

Form 112
(Revised 6/2021)

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
2021-2022

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/21*					
2. 2020 Actual Taxes Levied*					
3. Less: delinquent taxes	0.9%	$0	$0	$0	$0
4. Less: 2020 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (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) 7/1/21 to 6/30/22	*10. Estimated Recreational Vehicle Property Tax 7/1/21 to 6/30/22	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/21 to 6/30/22
$656,406	$8,921	$0

Actual Deliquency for 2019 Taxes * 3.1%

Estimated Delinquency Rate used in this budget 0.9%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/21 to 6/30/22

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2021)

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

2021-2022

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 2020-2021 School Year Until March 2022. Revenues will not be received until March 2023 for new levies made in 2021-2022.

		(1) 2020 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1.	General	$4,929,116	98.9%	64898877.5%	882019.5%	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$56,334	1.1%	741722.5%	10080.5%	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	$4,985,450	100.000%	$656,406	$8,921	$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 2021-2022.
(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 7/1/21 - 6/30/22.
(f) The college may place this amount in any or all levy funds.

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell): Labette Community College
Enter county name followed by "County": Labette County

Enter year being budgeted (YYYY): **2022**

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.

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	Amount of 2020 Ad Valorem Tax
General	71-204	12,686,727	
Postsecondary Technical Education		4,091,890	XXXXXXXXX

0 2022
0

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

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	141,495,010
New Improvements for 2021	1,131,584
Personal Property - 2021	3,063,271
Property that has changed in use for 2021	
Personal Property - 2020	3,063,271
Neighborhood Revitalization - 2022	1,918,662

Revenue Neutral Rate 35.053

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	34.999
Debt Service	
0	0.400
0	
Total Tax Rates	35.399

Final Assessed Valuation from the November 1, 2020 Abstract	140,643,679

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	656,406
Recreational Vehicle Tax Estimate	8,921
16\20 M Vehicle Tax	38,429
Commercial Vehicle Tax Estimate	18,520
Watercraft Tax Estimate	3,087
LAVTR	

Computation of Delinquency

Actual Delinquency for 2019 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 3.1%

****Note**: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	12,686,727
Debt Service	
Postsecondary Technic	4,091,890
Adult Ed	86,970
Auxiliary Enterprise	456,590
Capital Outlay	900,000

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

County Clerk's Office

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

Please indicate below whether your governing body will be exceeding the Revenue Neutral rate:

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 35.40

The date of the Hearing is 07/12/21 at 5:30 ▾ p.m. and will be held at Labette Community College Event Center in Parsons, KS

☐ 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, 2021.

SIGNATURE 7/15/2021 DATE

Chairperson ▾

Title

Labette County

Tax District

Resolution No. 02-21

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 35.03 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 9/9/2021 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 9th day of Sept. 2021 and **SIGNED** by the Governing Body.

Affidavit of Publication

STATE OF KANSAS, NEOSHO COUNTY, ss:
Emily Orozco, being first duly sworn,
deposes and says: That *she* is *Classified Manager*
of *THE CHANUTE TRIBUNE*, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Neosho County, Kansas, with a general paid circulation on a daily basis in Neosho 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 Chanute, 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 20th day of August 2021, with subsequent publications being made on the following dates:

August 21st, 2021 _____, 2021

_____, 2021 _____, 2021

Emily Orozco

Subscribed and sworn to and before me this
21st day of August, 2021

_____
Notary Public

My commission expires: January 9, 2023

Printer's Fee ..... $ 442.66
Affidavit, Notary's Fee ..... $ 10.00
Additional Copies ..... $ _____
Total Publication Fees ..... $ 452.66

STATE OF KANSAS NOTARY PUBLIC
SHANNA LYN GUIOT
My Appointment Expires
January 9, 2023

Legals

(First published in the Parsons Sun, Aug. 20, 2021)

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC HEARING
2021-2022 BUDGET

The governing body of Labette Community College, Labette County, will meet on September 9, 2021 at 5:30 p.m., at LCC Cardinal Event Center for the purpose of answering objections of taxpayers relating to the REVENUE NEUTRAL RATE and proposed tax rate as required by 2021 Kansas Senate Bill 13, and 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.

Revenue Neutral Rate = 35.053 Proposed Tax Rate = 35.400

BUDGET SUMMARY

The Expenditures and the Amount of 2021 Tax to be Levied (as shown below) establish the maximum limits of the 2021-2022 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2019-2020		2020-2021		Proposed Budget 2021-2022		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	9,623,464		8,268,578		11,900,325	4,952,393	35.000
Postsecondary Tech Ed	2,863,458		3,349,060		4,188,262	xxxxxxxxx	xxx
Adult Education	48,182		63,572		86,860	56,600	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	171,433	xxx	172,173	xxx	250,633	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	536,080		0		6,831,832	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	13,242,618	0.000	11,853,383	0.000	23,257,912	xxxxxxxxx	35.400
Total Tax Levied	4,868,327		4,978,596		xxxxxxxxx	5,008,992	
Assessed Valuation	137,336,276		140,639,952		141,495,010		
Revenue Neutral Rate							

Outstanding Indebtedness, July 1	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	242,000	121,000	121,000
Total	242,000	121,000	121,000

* Tax Rates are expressed in mills.

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

Aug.20,21

Labette CC General

Other

1. Estimated Assessed Valuation Information as of July 1, 2021

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	107,749,852	0	512,282
Personal Property	3,063,271	0	0
Oil and Gas	1,016,643	0	0
State Assessed Utilities	30,151,378	0	0
Severed Minerals	58,155	0	0
Total	142,039,299	0	**512,282**
New Improvements	1,131,584	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 4,079,914

3. Actual Tax Rates Levied for the 2021 Budget

Fund	Rate	RNR
Labette CC Adult Ed	0.400000	0.397000
Labette CC General	34.999000	34.656000
	35.399000	**35.053000**

4. Final Assessed Valuation from November 1, 2020 Abstract 140,643,679

5. All Personal Property excluding Watercraft for 2020 3,983,016

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 1,918,662

8. 2020 Column (2019 Tax) Delq % for Labette CC General Fund 2.07 %

Tax Increment Financing - TIF:

TIF Base Assessed Valuation 0

TIF Current Assessed Valuation 0

TIF is not subtracted from Real Estate Value.

CORRECTED VALUATION

SEAL OF LABETTE CO. KANSAS

06/15/2021

Date

Provided by

LABETTE COUNTY

Name of County

Labette CC General

Other

1. Estimated Assessed Valuation Information as of July 1, 2021

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	107,749,852	0	512,282
Personal Property	3,063,271	0	0
Oil and Gas	1,016,643	0	0
State Assessed Utilities	30,151,378	0	0
Severed Minerals	58,155	0	0
Total	**142,039,299**	**0**	**512,282**
New Improvements	1,131,584	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 4,079,914

3. Actual Tax Rates Levied for the 2021 Budget

Fund	Rate	RNR
Labette CC Adult Ed	0.400000	0.397000
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	35.399000	**35.053000**

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8. 2020 Column (2019 Tax) Delq % for Labette CC General Fund 2.07 %

Tax Increment Financing - TIF:

TIF Base Assessed Valuation 0

TIF Current Assessed Valuation 0

TIF is not subtracted from Real Estate Value.

SEAL OF LABETTE CO. KANSAS

06/15/2021

Date

Gena Landis

Provided by

LABETTE COUNTY

Name of County