Budget Form CC-K 2024-2025 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Ford County COUNTY, STATE OF KANSAS

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

Dodge City 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		19,367,305	11,392,963	29.833
Postsecondary Technical Education			8,903,702	XXXXXXXXX	
Adult Education	71-617		439,500	49,970	.131
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			2,412,698	XXXXXXXXX	
Total Current Funds Unrestricted			31,123,205	11,442,933	
Plant Funds					
Capital Outlay	71-501		1,131,650	748,997	1.961
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		375,000	XXXXXXX	
Total Plant Funds			1,506,650	748,997	
Total – All Funds		XXXXXXX	32,629,855		31.925
Hearing Notice				Final Assessed Valuation	
				381,690,661	

Assisted by:
Jeff Cemin

Revenue Neutral Rate: 31.243

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

Attest: 8-30, 2024

Debbie Lee
County Clerk

Trustee

Trustee

Trustee

Sheila R. Bertelson Trustee

Trustee

Trustee

Jim Lewis via Zoom Trustee

Signature and Title of Elected Official

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 Dodge City Community College in Ford County will meet on August 27, 2024 at 6:00 pm at Board Room, Student Union Bldg, DCCC Campus for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of ɔnue neutral rate, and to consider amendments. Detailed budget information is available at Business Office, Administratio 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	17,683,688	29.896	17,816,265	29.748	19,367,305	11,392,963	29.895
Postsecondary Tech Ed	5,574,859		7,735,328		8,903,702	xxxxxxxxx	xxx
Adult Education	335,000	0.158	229,466	0.157	439,500	49,970	0.131
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	2,220,259	xxx	2,445,727	xxx	2,412,698	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	489,337	2.003	968,809	1.988	1,131,650	748,997	1.965
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	390,614	xxx	376,526	xxx	375,000	xxxxxxxxx	xxx
Total All Funds	26,693,757	32.057	29,572,121	31.893	32,629,855	xxxxxxxxx	31.991
						*Revenue Neutral Rate***	*31.243*
Total Tax Levied	11,137,441		11,906,870		xxxxxxxxx	12,191,930	
Assessed Valuation	347,426,174		373,338,035		381,101,254		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	3,545,000	3,405,000	3,265,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	11,207,100	10,376,400	11,975,700
Total	14,752,100	13,781,400	15,240,700

* Tax Rates are expressed in mills.

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

Jeff Cermin

Jeff Cermin, VP of Administration & Finance / CFO

Current Funds Unrestricted **General Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	7,348,909	5,955,315	7,636,072
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	7,348,909	5,955,315	7,636,072
Revenues				
Student Sources:				
Tuition	4	2,311,044	4,243,767	4,248,288
Fees	5			
Total Student Income	9	2,311,044	4,243,767	4,248,288
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,578,668	1,626,796	1,607,526
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,578,668	1,626,796	1,607,526
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(1,020,926)
Current Year Ad Valorem Property Tax	31	12,015,198	12,144,761	xxxxxxxxxx
Motor Vehicle Tax	32			1,088,249
Recreational Vehicle Tax	33			8,561
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			153,951
Other Local Income	36		1,165,026	
Total Local Income	39	12,015,198	13,309,787	229,835
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	385,184	316,672	255,324
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	385,184	316,672	255,324
Total Revenues (9 + 19 + 29 + 39 + 49)	60	16,290,094	19,497,022	6,340,973
Total Resources Available (3 + 60)	62	23,639,003	25,452,337	13,977,045

* 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	23,639,003	25,452,337	13,977,045
EXPENDITURES				
Education and General:				
Instruction	63	2,217,916	2,374,860	2,645,292
Research	64			
Public Service	65			
Academic Support	66	1,260,001	1,349,161	1,502,794
Student Services	67	3,632,898	3,889,969	4,332,930
Institutional Support	68	4,016,917	4,301,162	4,790,946
Operation and Maintenance	69	3,482,616	3,729,053	4,153,690
Scholarships	70	160,689	172,060	191,653
Total Expenditures	79	14,771,037	15,816,265	17,617,305
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82	2,912,651	2,000,000	1,750,000
Mandatory Transfers	83			
Total Transfers	89	2,912,651	2,000,000	1,750,000
Total Expenditures & Transfers (79 + 89)	90	17,683,688	17,816,265	19,367,305
Unencumbered Cash Balance June 30 (62 - 90)	91	5,955,315	7,636,072	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			7,636,072
Tax in Process (30)	95			(1,020,926)
Total Resources less tax-in-process (60 - 30)	96			7,361,899
Six Month Resources (50% of 96) *	97			3,680,950
Total Resources (94 thru 97)	98			17,657,995
Total Expenditures & Transfers (90)	99			19,367,305
Six Month Expenditures (50% of 99) *	100			9,683,653
Total 18 Month Expenditures (99 + 100)	101			29,050,958
Tax Required Prior to Operating Grant (101- 98)	102			11,392,963
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			11,392,963
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			11,392,963

* 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.

12,190,000

(797,037)

828,000

414,000

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	109,273	74,425	(637,172)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	109,273	74,425	(637,172)
Revenues				
Student Sources:				
Tuition	4	1,682,916	1,602,883	1,269,855
Fees	5		3,993,130	4,419,247
Total Student Income	9	1,682,916	5,596,013	5,689,102
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,549,833	955,822	835,690
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24	7,262	377,484	373,901
Total State Income	29	1,557,095	1,333,306	1,209,591
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		94,412	79,005
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	2,300,000		
Total Other Income	49	2,300,000	94,412	79,005
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,540,011	7,023,731	6,977,698
Total Resources Available (3 + 60)	62	5,649,284	7,098,156	6,340,526

** 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	5,649,284	7,098,156	6,340,526
EXPENDITURES				
Education and General:				
Instruction	63	3,355,726	4,656,197	5,359,487
Research	64			
Public Service	65			
Academic Support	66	399,699	554,598	638,366
Student Services	67	16,957	23,528	27,082
Institutional Support	68	1,636,148	2,270,217	2,613,120
Operation and Maintenance	69	166,329	230,788	265,647
Scholarships	70			
Total Expenditures	79	5,574,859	7,735,328	8,903,702
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,574,859	7,735,328	8,903,702
Unencumbered Cash Balance June 30 (62 - 90)	93	74,425	(637,172)	xxxxxxxx

Form 108
(Revised 5/2024)

Community College Name: Dodge City Community College

County: Ford 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.	$1,607,526	$835,690	$2,443,216
2. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,561,844	$1,175,503	$2,737,347
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 Dodge City Community College
County Ford 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		$0
2. 2023 Actual Taxes Levied*		$11,123,835		$58,708
3. Less: delinquent taxes	0.0%	$0	$0	$0
4. Less: 2023 Taxes Received*		$12,144,761		$59,791
5. Total Deductions (add Lines 3 + 4)		$12,144,761	$0	$59,791
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		($1,020,926)	$0	($1,083)
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: Dodge City Community College
County: Ford 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*		$3			
2. 2023 Actual Taxes Levied*		$696,723			
3. Less: delinquent taxes	0.0%	$0	$0	$0	$0
4. Less: 2023 Taxes Received*		$759,558			
5. Total Deductions (add Lines 3 + 4)		$759,558	$0	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		($62,835)	$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
$1,162,153	$9,142	$164,406

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: Dodge City Community College
County: Ford 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	$11,123,835	93.6%	1,088,249	8,561	153,951	
2.	Postsecondary Tech Ed	$0	0.0%	0	0	0	
3.	Adult Education	$58,708	0.5%	5,743	45	813	
4.	Capital Outlay	$696,723	5.9%	68,161	536	9,642	
5.	Bond and Interest	$0	0.0%	0	0	0	
6.	Special Assessment	$0	0.0%	0	0	0	
7.	No Fund Warrants	$0	0.0%	0	0	0	
8.			0.0%	0	0	0	
9.			0.0%	0	0	0	
10.	TOTAL	$11,879,266	100.000%	$1,162,153	$9,142	$164,406	$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
Remodel Sheldon Hall	2/1/2016	1.05 - 4.00	4,195,000	3,265,000	11/1/2024		59,048		57,018	
					5/1/2025	5/1/2025	59,048	145,000	57,018	150,000
									54,843	

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
Bus, Athletic Field, Dining Hall furniture	5/28/2013	12 yrs.	2.0369	1,360,000		1,360,000	125,000	128,000	0
Johnson Controls Equipment upgrade	8/15/2015	15 yrs,	3.3029	2,620,000		2,620,000	1,365,000	218,368	20,415
SAC Equipment Lease	8/15/2015	15 yrs,	3.2427	1,305,000		1,305,000	680,000	111,543	103,746
Jackson Hall refinance	9/15/2016	19 yrs.	2.7468	4,440,000		4,440,000	3,295,000	353,850	45,600
Jenzabar software conversion	6/12/2018	8 yrs.	3.2098	570,000		570,000	155,000	79,944	1,300
Lease (7) Toyota Camrys	6/30/2022	3 yrs.	5.3200	107,100		107,100	35,700	35,700	0
Becker Hall Remodel	8/13/2019	19 yrs.	3.3500	5,160,000		5,160,000	4,000,000	359,318	56,779
IRB refinance of Student Activity Center	5/21/2024	6 yrs.	3.7054	2,320,000		2,320,000	2,320,000	75,400	398,000

*Use arbitrage yield on the bonds.

*Note: If leasing/renting with no intent to purchase, do not report contract.

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	231,635	222,296	190,237
Revenues				
Student Sources:				
Tuition	4	20,500	0	
Fees	5			
Total Student Income	9	20,500	0	0
Federal Sources:				
Federal Grants	10	184,286	96,516	149,290
Other Federal Income	11			
Total Federal Income	19	184,286	96,516	149,290
State Sources:				
State Grants and Contracts	22	61,749	34,968	124,193
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	61,749	34,968	124,193
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-1,083
Current Year Ad Valorem Property Tax	31	59,126	57,048	xxxxxxxxx
Motor Vehicle Tax	32		6,239	5,743
Recreational Vehicle Tax	33		46	45
Delinquent Tax	34		2,152	0
In Lieu of Tax - Industrial Revenue Bond	35		438	813
Other Local Income	36			
Total Local Income	39	59,126	65,923	5,518
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	325,661	197,407	279,001
Total Resources Available (3 + 60)	62	557,296	419,703	469,238

** 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	557,296	419,703	469,238
Expenditures				
Education and General:				
Instruction	63	335,000	229,466	512,663
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	335,000	229,466	439500
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	335,000	229,466	439,500
Unencumbered Cash Balance June 30 (62 - 90)	93	222,296	190,237	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			190,237
Tax in Process (30)	95			(1,083)
Total Resources (60 - 30)	96			280,084
Six Month Resources (50% of 96)	97			140,042
Total Resources (94 thru 97)	98			609,280
Total Expenditures & Transfers (90)	99			439,500
Six Month Expenditures (50% of 99) *	100			219,750
Total 18 Month Expenditures (99 + 100)	101			659,250
Tax Required (101 - 98)	102			49,970
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			49,970

* Recommended

109714

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					2024-2025 Proposed Budget
				Bookstore Fund	Child Dev. Ctr. Fund	Food Service Fund	Housing Fund	Student Union Fund	
Unencumbered Cash Balance July 1	3	512,301	1,227,516						1,777,398
Revenues									
Student Sources	9								0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	2,935,474	2,995,609	110,000	225,000	1,242,100	1,715,600		3,292,700
Other Income	52					5,000	5,000		10,000
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	2,935,474	2,995,609	110,000	225,000	1,247,100	1,720,600	0	3,302,700
Expenditures									
Salaries & Benefits	69	607,926	815,156	52,295	321,000		375,000		748,295
General Operating Expenses	70	355,199	554,446	43,200	56,500	23,000	468,753	21,000	612,453
Supplies	71	44,532	20,553	4,500	1,500		8,550	3,000	17,550
Cost of Goods Sold	72	1,027,117	1,004,643	95,500	0	900,000	0		995,500
Equipment	73	185,485	50,929	1,500	0	20,000	15,000	2,400	38,900
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	2,220,259	2,445,727	196,995	379,000	943,000	867,303	26,400	2,412,698
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	2,220,259	2,445,727	196,995	379,000	943,000	867,303	26,400	2,412,698
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	1,227,516	1,777,398	-86,995	-154,000	304,100	853,297	-26,400	2,667,400

Adopted Budget

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	719,012	980,695	771,444
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-62,835
Current Year Ad Valorem Property Tax	31	751,020	759,558	xxxxxxxxx
Motor Vehicle Tax	32			68,161
Recreational Vehicle Tax	33			536
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			9,642
Other Local Income	36			
Total Local Income	39	751,020	759,558	15,504
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			81,573
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	81,573
Total Revenues (19 + 29 + 39 + 49)	60	751,020	759,558	97,077
Total Resources Available (3 + 60)	62	1,470,032	1,740,253	868,521

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	1,470,032	1,740,253	868,521
Expenditures				
Plant Equipment and Facility	71	489,337	0	0
Principal on Bonds	72		613,251	715,000
Interest and Fees	73		355,558	416,650
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	489,337	968,809	1,131,650
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	489,337	968,809	1,131,650
Unencumbered Cash Balance June 30 (62 - 90)	93	980,695	771,444	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			771,444
Tax in Process (40)	95			(62,835)
Total Resources (60 - 40)	96			159,912
Six month Resources (50% of 96)	97			79,956
Total Resources (94 thru 97)	98			948,478
Total Expenditures & Transfers (90)	99			1,131,650
Six Month Expenditures (50% of 99) *	100			565,825
Total 18 Month Expenditures (99 + 100)	101			1,697,475
Tax Required (101 - 98)	102			748,997
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			748,997

* Recommended

Adopted Budget

Revenue Bonds	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	476,182	1,005,938	931,243
Revenues				
Local Sources:				
Other Local Income	36	1,442,674	1,485,504	1,485,500
Total Local Income	39	1,442,674	1,485,504	1,485,500
Other Sources:				
Depreciation Expense	40	(686,156)	(680,000)	(680,000)
Other Operating Expense	41	(448,799)	(1,103,673)	(1,100,000)
Transfer In	42	612,651	600,000	600,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXX
Total Other Income	49	(522,304)	(1,183,673)	(1,180,000)
Total Revenues (39 + 49)	60	920,370	301,831	305,500
Total Resources Available (3 + 60)	62	1,396,552	1,307,769	1,236,743
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73	390,614	376,526	375,000
	74			
Cash-Basis Reserve	75			
Total Expenditures	79	390,614	376,526	375,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	390,614	376,526	375,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,005,938	931,243	861,743

DODGE CITY DAILY GLOBE

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas
S.S
County of Ford

I, Lori Sibley, being of lawful age, make oath and say that:
I am Newspaper Operations Manager for Cherry Road Media in the state of Kansas.

Dodge City Daily Globe is a publication that is a "legal newspaper" as that phrase is defined for the City of Dodge City, for the County of Ford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

PUBLICATION DATES:
Aug. 15, 2024

Notice ID: keh8EfZOG7BpgOnwSzT4
Publisher ID: 2580830
Notice Name: DCCC RNR Budget

PUBLICATION FEE: $138.60

Lori Sibley

Lori Sibley, Newspaper Operations Manager, Cherry Road Media

VERIFICATION

STATE OF KANSAS
COUNTY OF FORD

Signed or attested before me on this

21 day of August, A.D. 2024

Rhonda, Zinn / Notary Public

My Commission Expires: June 6, 2026

STATE OF KANSAS NOTARY PUBLIC

RHONDA ZINN
My Appointment Expires
June 2, 2026

Published in
Dodge City Daily Globe
Aug 15, 2024

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

The governing body of Dodge City Community College in Ford County will meet on
August 27, 2024 at 6:00 pm at Board Room, Student Union Bldg, DCCC Campus
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of
enue neutral rate, and to consider amendments. Detailed budget information is available at Business Office, Administra
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	17,683,688	29.896	17,816,265	29.748	19,367,305	11,392,963	29.895
Postsecondary Tech Ed	5,574,859		7,735,328		8,903,702	xxxxxxxxx	xxx
Adult Education	335,000	0.158	229,466	0.157	439,500	49,970	0.131
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	2,220,259	xxx	2,445,727	xxx	2,412,698	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	489,337	2.003	968,809	1.988	1,131,650	748,997	1.965
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	390,614	xxx	376,526	xxx	375,000	xxxxxxxxx	xxx
Total All Funds	26,693,757	32.057	29,572,121	31.893	32,629,855	xxxxxxxxx	31.991
						*Revenue Neutral Rate***	*31.243*
Total Tax Levied	11,137,441		11,906,870		xxxxxxxxx	12,191,930	
Assessed Valuation	347,426,174		373,338,035		381,101,254		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	3,545,000	3,405,000	3,265,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	11,207,100	10,376,400	11,975,700
Total	14,752,100	13,781,400	15,240,700

* Tax Rates are expressed in mills.

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

Jeff Cermin

Jeff Cermin, VP of Administration & Finance / CFO

2580830

Roll Call Vote

A Roll Call Vote of the Dodge City Commmunity College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 27, 2024
Resolution No. 2024-09

Governing Body Member	Yes	No	No Vote
Gary Harshberger	X		
Kathy Ramsour	X		
Dr. Kelly Henrichs	X		
Bill Turley	X		
Jim Lewis	X		
Dr. Jammie Phillips	X		
Sheila Bertelsen	X		
TOTAL	**7**		

Certified:

RESOLUTION NO. 2024-09

A RESOLUTION OF THE TRUSTEES OF DODGE CITY COMMUNITY COLLEGE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Dodge City Community College Board of Trustees is required by K.S.A. 79-2988 to publish notice of its proposed intent to exceed the revenue neutral rate; and

WHEREAS, notice was published on the Dodge City Community College website and in the Dodge City Daily Globe, a newspaper having general circulation in Ford County, Kansas, on August 15, 2024; and

WHEREAS, the Revenue Neutral Rate for Dodge City Community College was calculated as 31.243 mills by the Ford County Clerk; and

WHEREAS, the budget proposed by the Board of Trustees of Dodge City Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Board of Trustees held a hearing on August 27, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Dodge City Community College Board of Trustees, having heard testimony, determined it is in the best interest of Dodge City Community College to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF DODGE CITY COMMUNITY COLLEGE:

Dodge City Community College shall levy a property tax rate of 31.991 mills which exceeds the Revenue Neutral Rate.

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 Governing Body.

ADOPTED this 27th day of August, 2024 and **SIGNED** by the Chairperson of the Board of Trustees.

DODGE CITY COMMUNITY COLLEGE
BOARD OF TRUSTEES

Gary Harshberger, Board Chairperson

ATTEST:

Harold Nolte

Dr. Harold E. Nolte, Board Secretary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DODGE CITY COMMUNITY COLLEGE HEREBY NOTIFIES THE Ford COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 31.893

Our proposed ad valorem tax (dollar amount) is 12,154,462

The date of our hearing is: August 27, 2024

The time of our hearing is: 6:00 p.m.

The location of our hearing is: Board Room, Student Union Building

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 9, , 2024.

(Seal)

Clerk or Officer of Governing Body

July 20th is a Saturday this year. THIS STILL HAS TO BE BACK TO ME MY JULY 20TH. At 5:00 p.m. I will hold you at the RNR if I do not receive it by then.

My email is, dcox@fordcounty.net

Thank you

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.

County Clerk's Budget Information for 2025 Budget Year
Ford County values
DODGE CITY CC

1. Estimated Assesed Valuation as of THURSDAY, JUNE 13, 2024:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	290,701,402	13,606,640	0	2,047,675
State Assessed	68,438,297	33,390		
Severed Minerals	0			
Personal Property	13,853,313			
Oil & Gas	8,108,242			
Total Value	381,101,254	13,640,030		

2. Personal Property: 21,961,555
(Use this amount on Computation to Determine Limit for 2025 budget, line 5a)

Revenue Neutral Rate 31.243

3. Actual tax rates levied for the 2024 budget: (2023 levies)

SAC	Fund	Rate	RN Rate
001	ADULT EDUCATION	.157	.154
043	CAPITAL OUTLAY	1.988	1.948
139	GENERAL	29.748	29.142
	Total Levied	31.893	

4. Final Assessed Valuation from the November 2023 abstract: 373,338,035

5. 2023 Personal Property: 23,889,625
(Use this amount on Computation to Determine Limit for 2025 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 2,005,475

8. 2022 average tax delinquency percentage: 1.198970

9. 2022 delinquency percentage for special assessments: .000000

Date Provided: 6.13.24 Provided by: Debbie
Ford County Clerk

DCCC Funds	In LIEU OF IRBs & (EDX'S)
General	$139,419.69
Capital Outlay	$24,249.84
Adult Ed	$736.96
Total	$164,406.49
Windfarm	$828,046.83

County Clerk's Budget Information for 2025 Budget Year
Ford County values
DODGE CITY CC

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Date Provided: 6.13.24 Provided by: [signature]
Ford County Clerk

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Adult Ed	$736.96
Total	$164,406.49
Windfarm	$828,046.83

DODGE CITY COMMUNITY COLLEGE
DIRECTOR OF BUSINESS SER
2501 N 14TH
DODGE CITY KS 67801

Local ad valorem tax reduction fund (LAVTR) K.S.A. 79-2960	
Watercraft	5,689.72
Local alcoholic liquor fund K.S.A. 79-41a04	
Motor vehicle tax K.S.A. 79-5111	1,132,760.80
Recreation vehicle tax K.S.A. 79-5123	9,142.23
16/20M vehicle tax K.S.A. 79-5111	29,392.03
Commercial Vehicle Tax	-
Other-Excise	4,977.32

5/1/2024 Provided by: KOURTNEY SOLTERO
County Treasurer

FORD COUNTY
Name of County

Expected print dimensions of advertisement:
Width: 4.93 in., Height: 5.5 in.

Newspaper page size: Width: 10.00 in., Height: 21.31 in.
Publisher may wrap or break notice between pages.

Published in
Dodge City Daily Globe
Sep 7, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rural Fire District
Ford County
will meet on September 16, 2024 at 3:30 PM at Ford County Government Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Ford County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Ford County (home county)

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,439,985	7.050	1,449,052	6.992	1,479,650	1,100,167	7.000
Non-Budgeted Funds	8,509						
Totals	1,448,494	7.050	1,449,052	6.992	1,479,650	1,100,167	7.000
						*Revenue Neutral Rate***	*7.135*
Less: Transfers	257,000		150,000		150,000		
Net Expenditures	1,191,494		1,299,052		1,329,650		
Total Tax Levied	1,103,835		1,121,288		xxxxxxxxxxxx		
Assessed Valuation	156,577,913		160,372,560		157,167,559		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Debbie Cox
County Clerk

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2635520