

Resolution No. 02-22

**A RESOLUTION OF LABETTE COMMUNITY COLLEGE TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for Labette Community College was calculated as 34.363 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 9/12/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

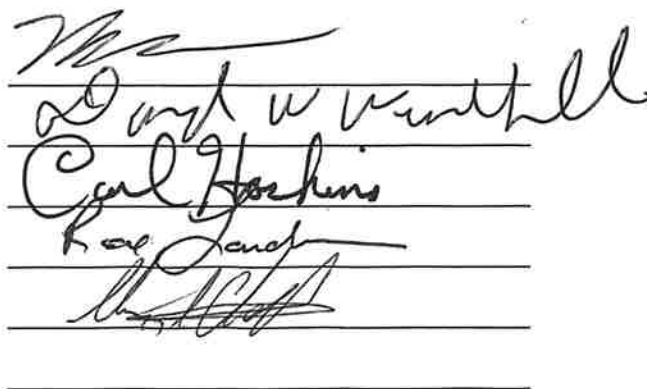
**WHEREAS**, the Governing Body of Labette Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**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 12th day of September, 2024 and **SIGNED** by the Governing Body.



# ROLL CALL VOTE

A Roll Call Vote of Labette Community College to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/12/2024

Resolution No. 02-22

Governing Body Member	Yes	No	No Vote
Becky Dantic	✓		
Greg Chalker	✓		
Carl Hoskins	✓		
Rod Landrum	✓		
Montie Taylor <i>not present</i>			
David Winchell	✓		
<b>Total</b>			

Certified:

*Karla Floru*

**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 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		14,515,332	5,512,364	
Postsecondary Technical Education			5,597,965	XXXXXXXXXX	
Adult Education	71-617		124,650	62,929	
Adult Supplementary Education	74-32,261		0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise			226,004	XXXXXXXXXX	
Total Current Funds Unrestricted			20,463,951	5,575,293	
Plant Funds					
Capital Outlay	71-501		1,777,157	(0)	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXX	
Total Plant Funds			1,777,157	(0)	
Total – All Funds		XXXXXXXXXX	22,241,108		
Hearing Notice					Final Assessed Valuation

Assisted by:  
\_\_\_\_\_  
\_\_\_\_\_

Revenue Neutral Rate: 34.363

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

Attest: \_\_\_\_\_, 2024  
  
\_\_\_\_\_  
County Clerk

  
\_\_\_\_\_  
Becky Dantic, Chair of the Board of Trustees

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
Zetmeir Athletic Complex Expansion	6/15/2023	37 months	1.3330	1,408,918	0	1,408,918	910,405	475,755	237,878

\*Use arbitrage yield on the bonds.  
 \*Note: If leasing/renting with no intent to purchase, do not report contract.

## Adopted Budget

Current Funds Unrestricted <b>General Fund</b>	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	4,067,293	4,185,893	2,634,258
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	0
Adjusted Unencumbered Cash Balance, July 1	3	4,067,293	4,185,893	2,634,258
<b>Revenues</b>				
<b>Student Sources:</b>				
Tuition	4	692,268	215,007	2,877,480
Fees	5	670,263	346,660	2,102,447
<b>Total Student Income</b>	9	1,362,531	561,667	4,979,927
<b>Federal Sources:</b>				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
<b>State Sources:</b>				
Non-Tiered State Aid (Form 108)	20	1,953,748	2,113,258	1,947,929
State Grants and Contracts	22	806,593		573,111
State Retirement Contributions **	23			
Other State Income	24		14,170	14,170
<b>Total State Income</b>	29	2,760,341	2,127,428	2,535,210
<b>Local Sources:</b>				
Prior Year Ad Valorem Property Tax	30			514,596
Current Year Ad Valorem Property Tax	31	4,959,099	4,798,137	XXXXXXXXXX
Motor Vehicle Tax	32	716,859	714,444	648,152
Recreational Vehicle Tax	33	10,250	9,795	10,076
Delinquent Tax	34	129,113	121,534	24,122
In Lieu of Tax - Industrial Revenue Bond	35	4,785	6,564	0
Other Local Income	36			
<b>Total Local Income</b>	39	5,820,105	5,650,474	1,196,945
<b>Other Sources:</b>				
Gifts	40	0	0	404,108
Interest	41	13,859	67,923	108,690
All Other Income	42	1,080,431	83,897	63,977
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
<b>Total Other Income</b>	49	1,094,290	151,820	576,775
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	11,037,267	8,491,389	9,288,857
<b>Total Resources Available (3 + 60)</b>	62	15,104,560	12,677,283	11,923,115

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

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

## Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>General Fund</b>	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Total Resources Available</b>	62	15,104,560	12,677,283	11,923,115
EXPENDITURES				
Education and General:				
Instruction	63	1,711,220	1,558,512	4,916,356
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	421,540	573,426	768,013
Student Services	67	1,501,577	1,677,928	2,189,911
Institutional Support	68	5,075,393	4,983,261	5,321,134
Operation and Maintenance	69	906,320	1,231,898	<b>1,301,918</b>
Scholarships	70	17,000	0	0
<b>Total Expenditures</b>	79	9,633,050	10,025,025	14,497,332
Transfers				
Transfer to Vocational	81	0	0	0
Non-Mandatory Transfers	82	1,285,616	18,000	18,000
Mandatory Transfers	83	0	0	0
<b>Total Transfers</b>	89	1,285,616	18,000	18,000
<b>Total Expenditures &amp; Transfers (79 + 89)</b>	90	10,918,666	10,043,025	14,515,332
Unencumbered Cash Balance June 30 (62 - 90)	91	4,185,893	2,634,258	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			2,634,258
Tax in Process (30)	95			514,596
Total Resources less tax-in-process (60 - 30)	96			8,774,262
Six Month Resources (50% of 96) *	97			4,387,131
<b>Total Resources (94 thru 97)</b>	98			16,310,246
<b>Total Expenditures &amp; Transfers (90)</b>	99			14,515,332
Six Month Expenditures (50% of 99) *	100			7,257,666
Total 18 Month Expenditures (99 + 100)	101			21,772,998
Tax Required Prior to Operating Grant (101- 98)	102			5,462,752
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			5,462,752
Delinquent Tax Estimate	105	0.9%		49,611
Taxes Levied (104 + 105)	106			5,512,364

\* 50% is the recommended 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

	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Current Funds Unrestricted</b>				
<b>Postsecondary Technical Education</b>				
Unencumbered Cash Balance July 1	1	0	0	(2,028,936)
Transfer to General Fund	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	(2,028,936)
<b>Revenues</b>				
<b>Student Sources:</b>				
Tuition	4	634,007	115,050	557,284
Fees	5	429,744	0	112,000
<b>Total Student Income</b>	9	1,063,751	115,050	669,284
<b>Federal Sources:</b>				
Federal Grants	10	93,288	85,162	71,259
Other Federal Income	11	0	0	0
<b>Total Federal Income</b>	19	93,288	85,162	71,259
<b>State Sources:</b>				
Tiered State Aid (Form 108)	20	1,129,158	1,892,215	913,025
State Grants and Contracts	22	0	0	264,028
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	0	0
<b>Total State Income</b>	29	1,129,158	1,892,215	1,177,053
<b>Local Sources:</b>				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
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			
<b>Total Local Income</b>	39	0	0	0
<b>Other Sources:</b>				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44	1,161,744		
<b>Total Other Income</b>	49	1,161,744	0	0
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	3,447,941	2,092,427	1,917,596
<b>Total Resources Available (3 + 60)</b>	62	3,447,941	2,092,427	(111,340)

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

Adopted Budget

Current Funds Unrestricted <b>Postsecondary Technical Education</b>	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	3,447,941	2,092,427	(111,340)
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	1,766,409	2,294,686	5,324,394
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	285,477	343,178	252,762
Student Services	67	166,537	184,208	0
Institutional Support	68	983,738	1,058,774	20,809
Operation and Maintenance	69	245,780	240,517	0
Scholarships	70	0	0	0
Total Expenditures	79	3,447,941	4,121,363	5,597,965
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
<b>Total Transfers</b>	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,447,941	4,121,363	5,597,965
Unencumbered Cash Balance June 30 (62 - 90)	93	0	(2,028,936)	XXXXXXXX



Adopted Budget

Current Funds Unrestricted <b>Adult Education</b>	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	100,399	118,690	107,025
<b>Revenues</b>				
<b>Student Sources:</b>				
Tuition	4	0	0	0
Fees	5	0	0	0
<b>Total Student Income</b>	9	0	0	0
<b>Federal Sources:</b>				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
<b>Total Federal Income</b>	19	0	0	0
<b>State Sources:</b>				
State Grants and Contracts	22	0	0	0
State Retirement Contributions**	23	0	0	0
Other State Income	24	0	0	0
<b>Total State Income</b>	29	0	0	0
<b>Local Sources:</b>				
Prior Year Ad Valorem Property Tax	30	0	0	5,884
Current Year Ad Valorem Property Tax	31	56,636	54,863	xxxxxxx
Motor Vehicle Tax	32	8,191	0	7,411
Recreational Vehicle Tax	33	117	0	115
Delinquent Tax	34	1,475	0	276
In Lieu of Tax - Industrial Revenue Bond	35	55	0	0
Other Local Income	36	0	0	0
<b>Total Local Income</b>	39	66,473	54,863	13,686
<b>Other Sources:</b>				
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	xxxxxxx
<b>Total Other Income</b>	49	0	0	0
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	66,473	54,863	13,686
<b>Total Resources Available (3 + 60)</b>	62	166,872	173,553	120,711

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

## Adopted Budget

Current Funds Unrestricted <b>Adult Education</b>	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Total Resources Available</b>	62	166,872	173,553	120,711
Expenditures				
Education and General:				
Instruction	63	48,182	66,528	124,650
Research	64	0		
Public Service	65	0		
Academic Support	66	0		
Student Services	67	0		
Institutional Support	68	0		
Operation and Maintenance	69	0		
Scholarships	70	0		
<b>Total Expenditures</b>	79	48,182	66,528	124,650
Transfers				
Non-Mandatory Transfers	82	0		
Mandatory Transfers	83	0		
<b>Total Transfers</b>	89	0	0	0
<b>Total Expenditures and Transfers (79 + 89)</b>	90	48,182	66,528	124,650
Unencumbered Cash Balance June 30 (62 - 90)	93	118,690	107,025	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			107,025
Tax in Process (30)	95			5,884
Total Resources (60 - 30)	96			7,802
Six Month Resources (50% of 96)	97			3,901
<b>Total Resources (94 thru 97)</b>	98			124,612
<b>Total Expenditures &amp; Transfers (90)</b>	99			124,650
Six Month Expenditures (50% of 99) *	100			62,325
Total 18 Month Expenditures (99 + 100)	101			186,975
Tax Required (101 - 98)	102			62,363
Delinquent Tax Percent	103	0.9000%		566
Taxes Levied (102 + 103)	104			62,929

\* Recommended

Current Funds Unrestricted <b>Auxiliary Enterprise Funds</b>		2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget					2024-2025 Proposed Budget
				Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash									
Balance July 1		2,507	-181,900						-259,203
<b>Revenues</b>									
9	Student Sources	0	0	90,754					90,754
15	Federal Sources	0	0	0					0
50	Gifts and Grants	0	0	0					0
53	Sales	88,168	98,111	122,250					122,250
52	Other Income	0	7,797	13,000					13,000
51	Cancel of Prior Year Encumbrances	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
54	<b>Total Revenues</b>	88,168	105,908	226,004	0	0	0	0	226,004
<b>Expenditures</b>									
69	Salaries & Benefits	78,916	80,009	91,562					91,562
70	General Operating Expenses	17,721	15,532	23,692					23,692
71	Supplies	12,227	14,595	14,750					14,750
72	Cost of Goods Sold	68,592	71,578	77,500					77,500
73	Equipment	3,420	1,497	18,500					18,500
74									0
75									0
76									0
77									0
78	<b>Total Expenditures</b>	180,876	183,211	226,004	0	0	0	0	226,004
<b>Transfers</b>									
80	Mandatory Transfers								0
81	Non-Mandatory Transfers	91,698							0
89	<b>Total Transfers</b>	91,698	0	0	0	0	0	0	0
90	<b>Total Expenditures &amp; Transfers (78 + 89)</b>	272,574	183,211	226,004	0	0	0	0	226,004
92	Unencumbered Cash Balance June 30 (3 + 54 - 90)	-181,900	-259,203	0	0	0	0	0	-259,203

Adopted Budget

Plant Funds		2022-2023	2023-2024	2024-2025
<b>Capital Outlay</b>	Line	Audited Actual	Unaudited Actual	Proposed Budget
<b>Unencumbered Cash Balance July 1</b>	3	0	899,689	899,689
<b>Revenues</b>				
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
Other State Income	24	0	322,717	278,364
PEI Loan Program Income	25	0	0	0
<b>Total State Income</b>	29	0	322,717	278,364
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxxx
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
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40	174,587	8,757	0
Interest	41	0	0	0
All Other Income	42	1,600,079	0	899,000
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Tax Credit Donations Income	44	0	0	0
<b>Total Other Income</b>	49	1,774,665	8,757	899,000
<b>Total Revenues</b> (19 + 29 + 39 + 49)	60	1,774,665	331,474	1,177,364
<b>Total Resources Available (3 + 60)</b>	62	1,774,665	1,231,163	2,077,053

Adopted Budget

Plant Funds <b>Capital Outlay</b>	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Total Resources Available</b>	62	1,774,665	1,231,163	2,077,053
Expenditures				
Plant Equipment and Facility	71	731,515	331,474	1,777,157
Principal on Bonds	72	0	0	
Interest and Fees	73	0	0	
Payments to Reserves	74	0	0	
Cash-Basis Reserve	75	0	0	
<b>Total Expenditures</b>	79	731,515	331,474	1,777,157
<b>Total Transfers</b>	89	143,461	0	
<b>Total Expenditures &amp; Transfers (79+89)</b>	90	874,976	331,474	1,777,157
<b>Unencumbered Cash Balance June 30 (62 - 90)</b>	93	899,689	899,689	xxxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			899,689
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			1,177,364
Six month Resources (50% of 96)	97			588,682
<b>Total Resources (94 thru 97)</b>	98			2,665,735
<b>Total Expenditures &amp; Transfers (90)</b>	99			1,777,157
Six Month Expenditures (50% of 99) *	100			888,578
Total 18 Month Expenditures (99 + 100)	101			2,665,735
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	0.9%		(0)
Taxes Levied (102 + 103)	104			(0)

\* Recommended

**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING**

**2024-2025 BUDGET**

The governing body of Labette Community College in Labette County will meet on September 12, 2024 at 5:30 PM at Labette Community College - Cardinal Event Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Labette Community College - Business Office and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 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	10,918,666		10,043,025	35.000	14,515,332	5,512,364	35.000
Postsecondary Tech Ed	3,447,941		4,121,363	0.400	5,597,965	xxxxxxxxx	xxx
Adult Education	48,182		66,528		124,650	62,929	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	272,574	xxx	183,211	xxx	326,004	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	874,976		331,474		1,777,157	(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
<b>Total All Funds</b>	<b>15,562,339</b>	<b>0.000</b>	<b>14,745,601</b>	<b>35.400</b>	<b>22,341,108</b>	<b>xxxxxxxxx</b>	<b>35.400</b>
<i>Revenue Neutral Rate**</i>							<b>34.363</b>
Total Tax Levied	5,250,827		5,414,473		xxxxxxxxxxx	5,575,292	
Assessed Valuation	148,366,113		152,951,215		157,495,510		

**Outstanding Indebtedness, July 1**

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal		1,408,918	910,405
<b>Total</b>	<b>0</b>	<b>1,408,918</b>	<b>910,405</b>

\* Tax Rates are expressed in mills.

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

  
 Leanna Doherty, VP of Finance & Operations

(First published in the Parsons Sun, Aug. 23, 2024)

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 Labette Community College in Labette County will meet on September 12, 2024 at 5:30 PM at Labette Community College - Cardinal Event Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Labette Community College - Business Office and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 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*
<b>Current Funds Unrestricted</b>							
General Fund	10,918,666		10,043,025	35.000	14,515,332	5,512,364	35.000
Postsecondary Tech Ed	3,447,941		4,121,363	0.400	5,597,965	xxxxxxxxx	xxx
Adult Education	48,182		66,528		124,650	62,929	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	272,574	xxx	183,211	xxx	326,004	xxxxxxxxx	xxx
<b>Plant Funds</b>							
Capital Outlay	874,976		331,474		1,777,157	(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
<b>Total All Funds</b>	<b>15,562,339</b>	<b>0.000</b>	<b>14,745,601</b>	<b>35.400</b>	<b>22,341,108</b>	<b>xxxxxxxxx</b>	<b>35.400</b>
<b>Revenue Neutral Rate**</b>							<b>34.363</b>
<b>Total Tax Levied</b>	<b>5,250,827</b>		<b>5,414,473</b>		<b>xxxxxxxxx</b>	<b>5,575,292</b>	
<b>Assessed Valuation</b>	<b>148,366,113</b>		<b>152,951,215</b>		<b>157,495,510</b>		

**Outstanding Indebtedness, July 1**

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal		1,408,918	910,405
<b>Total</b>	<b>0</b>	<b>1,408,918</b>	<b>910,405</b>

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

*Leanna Doherty*  
Leanna Doherty, VP of Finance & Operations

Aug.23,27

# Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:

*Elaina Willford*, being first duly sworn,  
deposes and says: That *she* is *Classified Manager*  
of *PARSONS SUN*, a twice weekly newspaper printed  
in the State of Kansas, and published in and of general  
circulation in Labette County, Kansas, with a general paid  
circulation on a daily basis in Labette County, Kansas, and  
that said newspaper is not a trade, religious or fraternal  
publication.

Said newspaper is a twice weekly published at least week-  
ly 50 times a year: has been so published continuously  
and uninterruptedly in said county and state for a period  
of more than five years prior to the first publication of said  
notice; and has been admitted at the post office of Parsons,  
in said county as second class matter.

That the attached notice is a true copy thereof and was  
published in the regular and entire issue of said newspaper  
for 2 consecutive DAYS, the first publication there-  
of being made as aforesaid on the 23<sup>rd</sup> day of AUGUST  
2024, with subsequent publications being made on the  
following dates:

AUGUST 27<sup>th</sup>, 2024 \_\_\_\_\_, 2024

\_\_\_\_\_, 2024 \_\_\_\_\_, 2024

*Elaina Willford*

Subscribed and sworn to and before me this  
27<sup>th</sup> day of August, 2024

*Zella L Gamblian*  
Notary Public

My commission expires: 07/13/27

Printer's Fee ..... \$ 504.00

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

Additional Copies ..... \$ \_\_\_\_\_

**Total Publication Fees** ..... \$ 514.00





Community College Name: Labette Community College

County: Labette 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.	\$1,947,929	\$913,025	\$2,860,954
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.	\$2,113,258	\$1,892,215	\$4,005,473
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**

**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*			
2. 2023 Actual Taxes Levied*	\$5,360,982		\$61,298
3. Less: delinquent taxes	0.9% \$48,249	\$0	\$552
4. Less: 2023 Taxes Received*	\$4,798,137		\$54,863
5. Total Deductions (add Lines 3 + 4)	\$4,846,386	\$0	\$55,415
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)	\$514,596	\$0	\$5,884
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)	\$36,187	\$0	\$414
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$24,122	\$0	\$276

\* 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 Laquette Community College  
County Laquette 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	0.9%	\$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	\$655,563			
			*10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25	
	\$10,191			\$0
			*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25	\$0
Actual Delinquency for 2022 Taxes *				
				*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/24 to 6/30/25
Estimated Delinquency Rate used in this budget	2.9%			

\* These amounts are available from the County Treasurer.

**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	\$5,360,982	98.9%	64815194.9%	1007579.2%	0.0%	
2. Postsecondary Tech Ed	\$0	0.0%	0.0%	0.0%	0.0%	
3. Adult Education	\$61,298	1.1%	741105.1%	11520.8%	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.						
9.						
10. TOTAL	\$5,422,280	100.000%	\$655,563	\$10,191	\$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.

**Input Sheet for Community College Budget Workbook**

**Enter special district name (may be Longer than green cell):**

**Enter county name followed by "County":**

Labette Community College
Labette County

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

2025
------

**Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.**

- Note: All amounts are to be entered as whole numbers only.**  
Data should only be entered in the green-shaded cells on the input sheets

**The input for the following comes directly from  
the 2024 Budget, Certificate Page:  
\*If amended, then use the amended figures.\***

Fund Names:

	Statute	2024 *Expenditures*	Amount of 2023 Ad Valorem Tax
General	71-204	14,389,332	5,350,765
Postsecondary Technical Education		4,637,318	XXXXXXXXXX