

## Special Board of Trustees Meeting - Budget Hearing

Monday, August 12, 2024 5:00 PM

Concordia Campus, 2221 Campus Drive, Concordia, KS 66901

1. **ITEM NO:** 1  
**AGENDA ITEM:** Call to Order  
**ITEM TYPE:**  
**COMMENT:**

2. **ITEM NO.** 2  
**AGENDA ITEM:** Pledge of Allegiance  
**ITEM TYPE:**  
**COMMENT:**

3. **ITEM NO.** 3  
**AGENDA ITEM:** Adopt Agenda  
**ITEM TYPE:** Decision  
**COMMENT:**  
Parliamentary rules recommend the adoption of the Agenda.  
**RECOMMENDED ACTION:**  
Adopt the Agenda for the August 12, 2024 Board of Trustees meeting.

4. **ITEM NO.** 4  
**AGENDA ITEM:** Public Hearing 2024-2025  
Budget – 5:00 PM  
**ITEM TYPE:** Decision  
**COMMENT:**  
The Board of Trustees will entertain public comment relative to the 2024-2025 budget for 15 minutes from those who are in attendance. We request that individual comments be held to five minutes. This time limit may be reduced depending on the number of attendees intending to share public comment. The materials have been prepared and made available to the public and will be available at this meeting.

Following public comments, the Chairman of the

**Board of Trustees will close the hearing.**

5. **ITEM NO: 5**  
**AGENDA ITEM: Approval of 2024-2025 Budget**  
**ITEM TYPE: Decision**

**COMMENT:**

**The Board of Trustees will take action on the 2024-2025 budget. At this time, the Board of Trustees is approving the amount of tax funds to be requested and setting on the maximum expenditure budget for the 2024-2025 year. All of this information is contained in the Notice of Public Hearing as printed in the newspaper, available to the public and is available at this meeting.**

**RECOMMENDED ACTION: Approve the 2024-2025 budget as published.**

6. **ITEM NO: 6**  
**AGENDA ITEM: Adjournment**  
**ITEM TYPE:**  
**COMMENT:**

**Board of Trustees**  
**Cloud County Community College**

**August 12, 2024**  
**5:00 PM**

*Special Board Meeting*  
**Budget Hearing**

**MISSION**

Cloud County Community College prepares students to lead successful lives and enhances the vitality of our communities.

**Cloud County Community College  
Board of Trustees  
August 12, 2024**

ITEM NO:           **1**

AGENDA ITEM:    Call to Order – 5:00 pm

ITEM TYPE:

COMMENT:

ITEM NO.           **2**

AGENDA ITEM:    Pledge of Allegiance

ITEM TYPE:

COMMENT:

ITEM NO.           **3**

AGENDA ITEM:    Adopt Agenda

ITEM TYPE:        Decision

COMMENT:

Parliamentary rules recommend the adoption of the Agenda.

RECOMMENDED ACTION:

Adopt the Agenda for the **August 12, 2024** Board of Trustees meeting.

**Cloud County Community College  
Board of Trustees  
August 12, 2024**

ITEM NO.           **4**

AGENDA ITEM:    Public Hearing 2024-2025 Budget – 5:00 PM

ITEM TYPE:        Decision

**COMMENT:**

The Board of Trustees will entertain public comment relative to the 2024-2025 budget for 15 minutes from those who are in attendance. We request that individual comments be held to five minutes. This time limit may be reduced depending on the number of attendees intending to share public comment. The materials have been prepared and made available to the public and will be available at this meeting.

Following public comments, the Chairman of the Board of Trustees will close the hearing.

ITEM NO:           **5**

AGENDA ITEM:    Approval of 2024-2025 Budget

ITEM TYPE:        Decision

**COMMENT:**

The Board of Trustees will take action on the 2024-2025 budget. At this time, the Board of Trustees is approving the amount of tax funds to be requested and setting on the maximum expenditure budget for the 2024-2025 year. All of this information is contained in the Notice of Public Hearing as printed in the newspaper, available to the public and is available at this meeting.

**RECOMMENDED ACTION:** Approve the 2024-2025 budget as published.

**Cloud County Community College  
Board of Trustees  
August 12, 2024**

ITEM NO:           **6**

AGENDA ITEM:    Adjournment

ITEM TYPE:

COMMENT:

Cloud County Community College  
**BOARD OF TRUSTEES**  
Special Meeting Outline  
for **August 12, 2024**

Meeting Place: Room 257

Time: **5:00 PM**

- I. Call to Order
- II. Pledge of Allegiance
- III. Adopt the Agenda
- IV. Public Hearing 2023-2024 Budget – 5:00 pm
- V. Approval of 2023-2024 Budget
- VI. Adjournment

Next Meeting: **August 26, 2024**

**MISSION STATEMENT**

Cloud County Community College prepares students to lead successful lives and enhances the vitality of our communities.

**NOTICE OF PUBLIC BUDGET HEARING  
2024-2025 BUDGET**

The governing body of Cloud County Community College in Cloud County will meet on August 12, 2024 at 5:00 p.m. at Room 257 Concordia Campus, Cloud County Community College for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at 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	9,198,483	25.161	9,374,691	25.148	10,938,531	3,334,228	25.117
Postsecondary Tech Ed	2,114,074		1,940,574		2,250,000	xxxxxxxxx	xxx
Adult Education	160,166		173,867		220,000	0	0.000
Adult Supp Education	5,000	xxx	13,564	xxx	150,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,282,842	xxx	15,997,600	xxx	11,666,215	xxxxxxxxx	xxx
<b>Plant Funds</b>		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	5,818,571	3.944	888,962	3.942	1,172,583	522,536	3.936
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	318,594	xxx	321,650	xxx	330,000	xxxxxxxxx	xxx
<b>Total All Funds</b>	<b>20,897,729</b>	<b>29.105</b>	<b>28,710,909</b>	<b>29.090</b>	<b>26,727,329</b>	<b>xxxxxxxxx</b>	<b>29.053</b>
					<i>Revenue Neutral Rate**</i>		<b>29.053</b>
<b>Total Tax Levied</b>	<b>3,712,442</b>		<b>3,856,426</b>		<b>xxxxxxxxxxx</b>	<b>3,856,764</b>	
<b>Assessed Valuation</b>	<b>127,558,184</b>		<b>132,574,943</b>		<b>132,747,129</b>		

**Outstanding Indebtedness, July 1**

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	2,629,386	6,230,000	5,955,000
<b>Total</b>	<b>2,629,386</b>	<b>6,230,000</b>	<b>5,955,000</b>

\* Tax Rates are expressed in mills.

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

*Samantha Pounds - Board Clerk*  
Samantha Pounds, Board Clerk, CCCC

**NOTICE OF PUBLIC BUDGET HEARING  
2024-2025 BUDGET**

The governing body of Cloud County Community College in Cloud County will meet on August 12, 2024 at 5:00 p.m. at Room 257 Concordia Campus, Cloud County Community College for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at 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	9,198,483	25.161	9,374,691	25.148	10,938,531	3,334,228	25.117
Postsecondary Tech Ed	2,114,074		1,940,574		2,250,000	xxxxxxxxx	xxx
Adult Education	160,166		173,867		220,000	0	0.000
Adult Supp Education	5,000	xxx	13,564	xxx	150,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,282,842	xxx	15,997,600	xxx	11,666,215	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	5,818,571	3.944	888,962	3.942	1,172,583	522,536	3.936
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	318,594	xxx	321,650	xxx	330,000	xxxxxxxxx	xxx
Total All Funds	20,897,729	29.105	28,710,909	29.090	26,727,329	xxxxxxxxx	29.053
<i>Revenue Neutral Rate**</i>							29.053
Total Tax Levied	3,712,442		3,856,426		xxxxxxxxxxx	3,856,764	
Assessed Valuation	127,558,184		132,574,943		132,747,129		

**Outstanding Indebtedness, July 1**

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	2,629,386	6,230,000	5,955,000
Total	2,629,386	6,230,000	5,955,000

\* Tax Rates are expressed in mills.

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

Community College Name:

County:

**FORM 108**

	<b>General Fund</b>	<b>Postsec Tiered Ed Fund</b>	<b>Totals</b>
<b>STATE FUNDING</b>			
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.	<u>\$2,787,882</u>	<u>\$1,104,254</u>	<u>\$3,892,136</u>
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.	<u>\$3,013,747</u>	<u>\$1,217,936</u>	<u>\$4,231,683</u>
3. Estimated increase in State Funding for K.S.A. 71-204			<u>\$0</u>
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			<u>\$0</u>

**FORM 112**  
**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED**  
**FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS**  
**2024-2025**

	<b>General Fund</b>	<b>Postsecondary Technical Education Fund</b>	<b>Adult Basic Education Fund</b>
1. County Treasurer Balance 6/30/24*	_____	_____	_____
2. 2023 Actual Taxes Levied*	\$3,333,890	_____	_____
3. Less: delinquent taxes	1.7% \$55,309	\$0	\$0
4. Less: 2023 Taxes Received*	\$3,141,768	_____	_____
5. Total Deductions (add Lines 3 + 4)	\$3,197,077	\$0	\$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)	\$136,813	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)	\$41,482	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$27,652	\$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.

**FORM 112**  
**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED**  
**FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS**  
**2024-2025**

	<b>Capital Outlay Fund</b>	<b>Bond and Interest Fund</b>	<b>Special Assessment</b>	<b>No Fund Warrants</b>
1. County Treasurer Balance 6/30/24*				
2. 2023 Actual Taxes Levied*	\$522,536			
3. Less: delinquent taxes	1.7% \$8,669	\$0	\$0	\$0
4. Less: 2023 Taxes Received*	\$492,479			
5. Total Deductions (add Lines 3 + 4)	\$501,148	\$0	\$0	\$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)	\$21,388	\$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%)	\$6,502	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$4,334	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/24 to 6/30/25	\$291,796	*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	
		\$5,498		
Actual Delinquency for 2022 Taxes *	0.0%		*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/24 to 6/30/25	
Estimated Delinquency Rate used in this budget	1.7%			

\* 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	\$3,333,890	86.5%	25225809.2%	475306.1%	0.0%	
2. Postsecondary Tech Ed	\$0	0.0%	0.0%	0.0%	0.0%	
3. Adult Education	\$0	0.0%	0.0%	0.0%	0.0%	
4. Capital Outlay	\$522,536	13.5%	3953757.8%	74496.9%	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	\$3,856,426	100.000%	\$291,796	\$5,498	\$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.



Adopted Budget

Budget Form CC-B

2024-2025

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	1,614,694	1,543,012	1,545,599
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	1,614,694	1,543,012	1,545,599
<b>Revenues</b>				
<b>Student Sources:</b>				
Tuition	4	1,593,199	1,769,218	1,800,000
Fees	5	327,066	328,797	450,000
<b>Total Student Income</b>	9	1,920,265	2,098,015	2,250,000
<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	3,063,686	3,013,747	2,787,882
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24	22,399		
<b>Total State Income</b>	29	3,086,085	3,013,747	2,787,882
<b>Local Sources:</b>				
Prior Year Ad Valorem Property Tax	30		106,179	136,813
Current Year Ad Valorem Property Tax	31	2,882,626	3,141,768	xxxxxxxxxx
Motor Vehicle Tax	32	486,512	262,943	252,258
Recreational Vehicle Tax	33	19,839		4,753
Delinquent Tax	34	41,063	37,271	27,652
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	3,430,040	3,548,161	421,476
<b>Other Sources:</b>				
Gifts	40			
Interest	41	677,363	623,329	800,000
All Other Income	42	13,048	94,027	1,508,436
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
<b>Total Other Income</b>	49	690,411	717,356	2,308,436
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	9,126,801	9,377,278	7,767,794
<b>Total Resources Available (3 + 60)</b>	62	10,741,495	10,920,290	9,313,393

\* 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	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Total Resources Available</b>	62	10,741,495	10,920,290	9,313,393
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	4,046,192	1,983,327	2,100,000
Research	64			
Public Service	65			
Academic Support	66	471,461	452,843	600,000
Student Services	67	1,845,065	2,001,320	2,500,000
Institutional Support	68	1,496,666	4,013,854	4,738,531
Operation and Maintenance	69	663,509	923,347	1,000,000
Scholarships	70			
<b>Total Expenditures</b>	79	8,522,894	9,374,691	10,938,531
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82			
Mandatory Transfers	83	675,589		
<b>Total Transfers</b>	89	675,589	0	0
<b>Total Expenditures &amp; Transfers (79 + 89)</b>	90	9,198,483	9,374,691	10,938,531
Unencumbered Cash Balance June 30 (62 - 90)	91	1,543,012	1,545,599	XXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			1,545,599
Tax in Process (30)	95			136,813
Total Resources less tax-in-process (60 - 30)	96			7,630,981
Six Month Resources (50% of 96) *	97			3,815,491
<b>Total Resources (94 thru 97)</b>	98			13,128,884
<b>Total Expenditures &amp; Transfers (90)</b>	99			10,938,531
Six Month Expenditures (50% of 99) *	100			5,469,266
Total 18 Month Expenditures (99 + 100)	101			16,407,797
Tax Required Prior to Operating Grant (101- 98)	102			3,278,913
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			3,278,913
Delinquent Tax Estimate	105	1.7%		55,315
<b>Taxes Levied (104 + 105)</b>	106			3,334,228

\* 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	0
Transfer to General Fund	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
<b>Revenues</b>				
Student Sources:				
Tuition	4	749,552	722,638	710,200
Fees	5			
<b>Total Student Income</b>	9	749,552	722,638	710,200
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,364,522	1,217,936	1,104,254
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
<b>Total State Income</b>	29	1,364,522	1,217,936	1,104,254
Local Sources:				
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
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44			
<b>Total Other Income</b>	49	0	0	0
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	2,114,074	1,940,574	1,814,454
<b>Total Resources Available (3 + 60)</b>	62	2,114,074	1,940,574	1,814,454

\*\* 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
<b>Total Resources Available</b>	62	2,114,074	1,940,574	1,814,454
<b>EXPENDITURES</b>				
<b>Education and General:</b>				
Instruction	63	1,751,889	1,455,656	1,600,000
Research	64			
Public Service	65			
Academic Support	66	89,410	70,479	100,000
Student Services	67	77,457	101,856	200,000
Institutional Support	68	145,318	312,583	350,000
Operation and Maintenance	69	50,000		
Scholarships	70			
<b>Total Expenditures</b>	79	2,114,074	1,940,574	2,250,000
<b>Transfers</b>				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
<b>Total Transfers</b>	89	0	0	0
<b>Total Expenditures &amp; Transfers (79 + 89)</b>	90	2,114,074	1,940,574	2,250,000
<b>Unencumbered Cash Balance June 30 (62 - 90)</b>	93	0	0	xxxxxxx

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	0	0	0
<b>Revenues</b>				
<b>Student Sources:</b>				
Tuition	4			
Fees	5			
<b>Total Student Income</b>	9	0	0	0
<b>Federal Sources:</b>				
Federal Grants	10	71,265	77,384	100,000
Other Federal Income	11			
<b>Total Federal Income</b>	19	71,265	77,384	100,000
<b>State Sources:</b>				
State Grants and Contracts	22	50,629	58,211	60,000
State Retirement Contributions**	23			
Other State Income	24			
<b>Total State Income</b>	29	50,629	58,211	60,000
<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	38,272	38,272	60,000
<b>Total Local Income</b>	39	38,272	38,272	60,000
<b>Other Sources:</b>				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
<b>Total Other Income</b>	49	0	0	0
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	160,166	173,867	220,000
<b>Total Resources Available (3 + 60)</b>	62	160,166	173,867	220,000

\*\* 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	160,166	173,867	220,000
Expenditures				
Education and General:				
Instruction	63	160,166	173,867	220,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
<b>Total Expenditures</b>	79	160,166	173,867	220,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
<b>Total Transfers</b>	89	0	0	0
<b>Total Expenditures and Transfers (79 + 89)</b>	90	160,166	173,867	220,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			220,000
Six Month Resources (50% of 96)	97			110,000
<b>Total Resources (94 thru 97)</b>	98			330,000
<b>Total Expenditures &amp; Transfers (90)</b>	99			220,000
Six Month Expenditures (50% of 99) *	100			110,000
Total 18 Month Expenditures (99 + 100)	101			330,000
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	1.6590%		0
Taxes Levied (102 + 103)	104			0

\* Recommended

## Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	144,262	162,084	163,167
<b>Revenues</b>				
<b>Student Sources:</b>				
Tuition	4	22,821	14,648	150,000
Fees	5			
<b>Total Student Income</b>	9	22,821	14,648	150,000
<b>Federal Sources:</b>				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
<b>State Sources:</b>				
State Grants and Contracts	22			
Other State Income	24			
<b>Total State Income</b>	29	0	0	0
<b>Local Sources:</b>				
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			xxxxxxxx
<b>Total Other Income</b>	49	0	0	0
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	22,821	14,648	150,000
<b>Total Resources Available (3 + 60)</b>	62	167,084	176,732	313,167

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Total Resources Available</b>	62	167,084	176,732	313,167
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	5,000	13,564	150,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
<b>Total Expenditures</b>	79	5,000	13,564	150,000
Transfers				
Non-Mandatory Transfers	81			
<b>Total Transfers</b>	89	0	0	0
<b>Total Expenditures &amp; Transfers (79 + 89)</b>	90	5,000	13,564	150,000
Unencumbered Cash Balance June 30 (62 - 90)	93	162,084	163,167	XXXXXXXXXX

STATE OF KANSAS  
Worksheet CC-H  
2024-2025

Current Funds Unrestricted Auxiliary Enterprise Funds	Line	2022-2023	2023-2024	2024-2025 Proposed Budget					2024-2025
		Audited Actual	Unaudited Actual	Act Fee Schol Fund	Bookstore Fund	Campus Hsg Fund	Food Service Fund	All Other Fund	Proposed Budget
Unencumbered Cash									
Balance July 1	3	6,305,154	10,838,313	447,277	804,912	1,022,945	235,776		-562,976
Revenues									
Student Sources	9	1,253,051	597,646	1,200,000	1,175,000	2,550,000	120,000	2,600,000	7,645,000
Federal Sources	15	9,658							0
State Sources	50	93,800							0
Sales	53	2,227,641	2,353,698						0
Other Income	52	4,231,851	1,644,967					4,600,000	4,600,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Revenues</b>	54	7,816,001	4,596,311	1,200,000	1,175,000	2,550,000	120,000	7,200,000	12,245,000
Expenditures									
Salaries & Benefits	69	611,914	626,372		130,000	500,000	30,000	100,000	760,000
General Operating Expenses	70	496,861	415,709		70,000	400,000		3,500,000	3,970,000
Supplies	71	664,538	3,013			30,000		100,000	130,000
Capital Outlay	72	951,543	12,250,700		100,000	100,000		3,500,000	3,700,000
Scholarships	73	793,761	1,254,108	1,100,000					1,100,000
Food Service	74	37,314	748,356			900,000	90,000		990,000
Books and Merchandise	75	385,286	366,474		700,000				700,000
Lease Expense	76	62,000							0
Equipment	77		12,688						0
<b>Total Expenditures</b>	78	4,003,216	15,677,420	1,100,000	1,000,000	1,930,000	120,000	7,200,000	11,350,000
Transfers									
Mandatory Transfers	80	-720,374	320,180		104,351	211,864			316,215
Non-Mandatory Transfers	81								0
<b>Total Transfers</b>	89	-720,374	320,180	0	104,351	211,864	0	0	316,215
<b>Total Expenditures &amp; Transfers (78 + 89)</b>	90	3,282,842	15,997,600	1,100,000	1,104,351	2,141,864	120,000	7,200,000	11,666,215
Unencumbered Cash Balance June 30 (3 + 54 - 90)	92	10,838,313	-562,976	547,277	875,561	1,431,081	235,776	0	15,809

## Adopted Budget

Plant Funds Capital Outlay	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Unencumbered Cash Balance July 1</b>	3	925,982	1,035,700	1,006,694
<b>Revenues</b>				
<b>Federal Sources:</b>				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
<b>State Sources:</b>				
Other State Income	24			
PEI Loan Program Income	25			
<b>Total State Income</b>	29	0	0	0
<b>Local Sources:</b>				
Prior Year Ad Valorem Property Tax	30		16,644	21,388
Current Year Ad Valorem Property Tax	31	487,482	492,479	XXXXXXXXXX
Motor Vehicle Tax	32	40,626	41,213	39,538
Recreational Vehicle Tax	33	3,108		745
Delinquent Tax	34	6,407	5,833	4,334
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	537,623	556,168	66,005
<b>Other Sources:</b>				
Gifts	40	955,000		
Interest	41			
All Other Income	42	260,666	303,788	
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Capital Lease Proceeds	44	4,175,000		
<b>Total Other Income</b>	49	5,390,666	303,788	100,000
<b>Total Revenues</b> <b>(19 + 29 + 39 + 49)</b>	60	5,928,289	859,956	166,005
<b>Total Resources Available (3 + 60)</b>	62	6,854,271	1,895,656	1,172,699

Adopted Budget

Plant Funds Capital Outlay	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Total Resources Available</b>	62	6,854,271	1,895,656	1,172,699
<b>Expenditures</b>				
Plant Equipment and Facility	71	5,559,087	888,962	1,172,583
Principal on Bonds	72	250,000		
Interest and Fees	73	9,483		
Payments to Reserves	74			
Cash-Basis Reserve	75			
<b>Total Expenditures</b>	79	5,818,571	888,962	1,172,583
<b>Total Transfers</b>	89			
<b>Total Expenditures &amp; Transfers (79+89)</b>	90	5,818,571	888,962	1,172,583
<b>Unencumbered Cash Balance June 30 (62 - 90)</b>	93	1,035,700	1,006,694	xxxxxxxxx
<b>Tax Computation</b>				
Unencumbered Cash Balance (3)	94			1,006,694
Tax in Process (40)	95			21,388
<b>Total Resources (60 - 40)</b>	96			144,617
<b>Six month Resources (50% of 96)</b>	97			72,308
<b>Total Resources (94 thru 97)</b>	98			1,245,007
<b>Total Expenditures &amp; Transfers (90)</b>	99			1,172,583
<b>Six Month Expenditures (50% of 99) *</b>	100			586,291
<b>Total 18 Month Expenditures (99 + 100)</b>	101			1,758,874
<b>Tax Required (101 - 98)</b>	102			513,867
<b>Delinquent Tax Percent</b>	103	1.7%		8,669
<b>Taxes Levied (102 + 103)</b>	104			522,536

\* Recommended

Adopted Budget

	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
<b>Revenue Bonds</b>				
<b>Unencumbered Cash Balance July 1</b>	3	388,632	397,263	395,793
Revenues				
Local Sources:				
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41	5,246		
Transfer In	42	321,979	320,180	330,000
Cancellation of Prior Year Encumbrances	43			
<b>Total Other Income</b>	49	327,225	320,180	330,000
<b>Total Revenues (39 + 49)</b>	60	327,225	320,180	330,000
<b>Total Resources Available (3 + 60)</b>	62	715,857	717,443	725,793
EXPENDITURES				
Principal on Bonds	72	265,000	275,000	280,000
Interest and Fees	73	53,594	46,650	50,000
Payments to Reserves	74			
Cash-Basis Reserve	75			
<b>Total Expenditures</b>	79	318,594	321,650	330,000
<b>Total Transfers</b>	89			
<b>Total Expenditures &amp; Transfers (79+89)</b>	90	318,594	321,650	330,000
<b>Unencumbered Cash Balance June 30 (62 - 90)</b>	93	397,263	395,793	395,793