RNR Hearing and Budget Hearing

Tuesday, September 8, 2026 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 September 8, 2026 Board of Trustees meeting.

4. **ITEM NO. 4**
   AGENDA ITEM: Certification Regarding 2027 Property Tax Levy
   ITEM TYPE: Decision
   COMMENT:
   Cloud County Community College must substantiate its eligibility to receive specified state aid provided under Section 114(a) of 2026 House Bill 2513 for Community and Technical College Capital Outlay Aid and the Two-Year College Business/Industry and Apprenticeship Act, to be distributed within Fiscal Year 2027 by the Kansas Board of Regents. Receipt of the designated appropriations requires each community college to submit certification of eligibility to the Kansas Board of Regents. The President and the Chairperson of the Board of Trustees must certify

that the Board has not adopted and will not adopt a resolution that increases the 2027 tax levy rate on the taxable tangible property of the community college district. For purposes of this certification, Cloud County Community College is not increasing its mill levy rate for 2027 and, therefore, is eligible to provide the required certification. Cloud County Community College intends to maintain its existing mill levy rate of 29.019 mills.

RECOMMENDED ACTION: Approve Certification that Cloud County Community College has not adopted and will not adopt a resolution that increases the 2027 tax levy rate on the taxable tangible property of the community college district and authorize submission of the Certification to the Kansas Board of Regents.

5. **ITEM NO. 5**
AGENDA ITEM: Revenue Neutral Rate (RNR) Hearing 2026-2027
ITEM TYPE: Decision
COMMENT:
The Board of Trustees will entertain public comment relative to the 2026-2027 revenue neutral rate for 15 minutes from those who are in attendance. We request that individual comments be held to three 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 are available at the meeting.

Following public comments, the Chairman of the Board of Trustees will close the hearing to act on the resolution with polling of each Board member by the Clerk of the Board as required.

6. **ITEM NO. 6**
AGENDA ITEM: Authorization to exceed the

Revenue Neutral Rate
ITEM TYPE: Decision
COMMENT:

Cloud County Community College receives a tax levy on the taxable tangible property from our district to finance a portion of the budget not financed by any other source provided by law. Based on the preliminary assessed valuation of $141,340,499 provided by the Cloud County Clerk, there will be an increase in revenue produced by property taxes. In accordance with SB 13, the College's governing body (Board of Trustees) is required to approve a resolution to accept any increased amount of revenue produced by property taxes that exceeds the revenue neutral rate. College administration recommends preserving the operational mill levy at 25.086 mills and the capital outlay levy at 3.933 mills, allowing taxes to be levied at the same overall rate of 29.019 total, but higher than the revenue neutral rate of 27.698. We recommend approving resolution 2026-01 authorizing the college to exceed the RNR published rate.

RECOMMENDED ACTION: Approve Resolution 2026-01 authorizing CCCC to exceed the revenue neutral rate for 2026-2027.

7. **ITEM NO. 7**
AGENDA ITEM: Public Hearing 2026-2027 Budget - 5:20 pm
ITEM TYPE: Decision
COMMENT:

The Board of Trustees will entertain public comment relative to the 2026-2027 budget for 15 minutes from those who are in attendance. We request that individual comments be held to three 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.

8. **ITEM NO. 8**

AGENDA ITEM: Approval of 2026-2027 Budget
ITEM TYPE: Decision
<u>COMMENT:</u>
The Board of Trustees will take action on the 2026-2027 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 2026-2027 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.

<u>RECOMMENDED ACTION:</u> Approve the 2026-2027 budget as published.

9. **ITEM NO. 9**

AGENDA ITEM: Approval of the Director of the Foundation
ITEM TYPE: Decision
<u>COMMENT:</u>
The search committee and the President recommend the appointment of the Director of the Foundation effective September 14, 2026.

<u>RECOMMENDED ACTION:</u> Approve the appointment of the Director of the Foundation on a full-time, Administrative Support Personnel contract effective on September 14, 2026.

10. **ITEM NO: 10**

AGENDA ITEM: Other
ITEM TYPE:
<u>COMMENT:</u>

A. Schedule Special Board Meeting for HLC Site

Visit

11. **ITEM NO:** **11**

AGENDA ITEM: **Adjournment**

ITEM TYPE:

COMMENT:

Cloud County Community College

BOARD OF TRUSTEES

Special Meeting Outline

for **September 8, 2026**

Meeting Place: Room 257
Time: **5:00 PM**

I. Call to Order

II. Pledge of Allegiance

III. Adopt the Agenda

IV. Certification Regarding 2027 Property Tax Levy

V. Revenue Neutral Rate (RNR) Hearing 2026-2027

VI. Authorization to exceed the Revenue Neutral Rate

VII. Public Hearing 2026-2027 Budget

VIII. Approval of 2026-2027 Budget

IX. Approval of the Director of the Foundation

X. Other
   A. Schedule Special Board Meeting for HLC Site Visit

XI. Adjournment

Next Meeting: **September 28, 2026**

MISSION STATEMENT

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

Board of Trustees
Cloud County Community College

September 8, 2026
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
September 8, 2026

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 **September 8, 2026** Board of Trustees meeting.

Cloud County Community College
Board of Trustees
September 8, 2026

ITEM NO. **4**

AGENDA ITEM: Certification Regarding 2027 Property Tax Levy

ITEM TYPE: Decision

COMMENT:

Cloud County Community College must substantiate its eligibility to receive specified state aid provided under Section 114(a) of 2026 House Bill 2513 for Community and Technical College Capital Outlay Aid and the Two-Year College Business/Industry and Apprenticeship Act, to be distributed within Fiscal Year 2027 by the Kansas Board of Regents. Receipt of the designated appropriations requires each community college to submit certification of eligibility to the Kansas Board of Regents. The President and the Chairperson of the Board of Trustees must certify that the Board has not adopted and will not adopt a resolution that increases the 2027 tax levy rate on the taxable tangible property of the community college district. For purposes of this certification, Cloud County Community College is not increasing its mill levy rate for 2027 and, therefore, is eligible to provide the required certification. Cloud County Community College intends to maintain its existing mill levy rate of 29.019 mills.

RECOMMENDED ACTION: Approve Certification that Cloud County Community College has not adopted and will not adopt a resolution that increases the 2027 tax levy rate on the taxable tangible property of the community college district and authorize submission of the Certification to the Kansas Board of Regents.

Cloud County Community College
Board of Trustees
September 8, 2026

ITEM NO. **5**

AGENDA ITEM: Revenue Neutral Rate (RNR) Hearing 2026-2027

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will entertain public comment relative to the 2026-2027 revenue neutral rate 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 are available at the meeting.

Following public comments, the Chairman of the Board of Trustees will close the hearing to act on the resolution with polling of each Board member by the Clerk of the Board as required.

Cloud County Community College
Board of Trustees
September 8, 2026

ITEM NO. **6**

AGENDA ITEM: Authorization to exceed the Revenue Neutral Rate

ITEM TYPE: Decision

COMMENT:

Cloud County Community College receives a tax levy on the taxable tangible property from our district to finance a portion of the budget not financed by any other source provided by law. Based on the preliminary assessed valuation of $141,340,499 provided by the Cloud County Clerk, there will be an increase in revenue produced by property taxes. In accordance with SB 13, the College's governing body (Board of Trustees) is required to approve a resolution to accept any increased amount of revenue produced by property taxes that exceeds the revenue neutral rate. College administration recommends preserving the operational mill levy at **25.086** mills and the capital outlay levy at **3.933** mills, allowing taxes to be levied at the same overall rate of **29.019** total, but higher than the revenue neutral rate of 27.698. We recommend approving resolution 2026-01 authorizing the college to exceed the RNR published rate.

RECOMMENDED ACTION: Approve Resolution 2026-01 authorizing CCCC to exceed the revenue neutral rate for 2026-2027.

Cloud County Community College
Board of Trustees
September 8, 2026

ITEM NO. **7**

AGENDA ITEM: Public Hearing 2026-2027 Budget

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will entertain public comment relative to the 2026-2027 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: **8**

AGENDA ITEM: Approval of 2026-2027 Budget

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will take action on the 2026-2027 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 2026-2027 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 2026-2027 budget as published.

Cloud County Community College
Board of Trustees
September 8, 2026

ITEM NO: **9**

AGENDA ITEM: Approval of the Director of the Foundation

ITEM TYPE: Decision

COMMENT:

The search committee and the President recommend the appointment of the Director of the Foundation effective September 14, 2026.

RECOMMENDED ACTION: Approve the appointment of the Director of the Foundation on a full-time, Administrative Support Personnel contract effective on September 14, 2026.

ITEM NO: **10**

AGENDA ITEM: Other

ITEM TYPE:

COMMENT:

A. Schedule Special Board Meeting for HLC Site Visit

ITEM NO: **11**

AGENDA ITEM: Adjournment

ITEM TYPE:

COMMENT:

Memorandum

To: Board of Trustees

From: Caesar Wood, Vice President for Administrative Services

CC: Amber Knoettgen, President

Date: 9/8/2026

Re: Certification Regarding 2027 Property Tax Levy

Cloud County Community College must substantiate its eligibility to receive specified state aid provided under Section 114(a) of 2026 House Bill 2513 for Community and Technical College Capital Outlay Aid and the Two-Year College Business/Industry and Apprenticeship Act, to be distributed within Fiscal Year 2027 by the Kansas Board of Regents. Receipt of the designated appropriations requires each community college to submit certification of eligibility to the Kansas Board of Regents. The President and the Chairperson of the Board of Trustees must certify that the Board has not adopted and will not adopt a resolution that increases the 2027 tax levy rate on the taxable tangible property of the community college district. For purposes of this certification, Cloud County Community College is not increasing its mill levy rate for 2027 and, therefore, is eligible to provide the required certification. Cloud County Community College intends to maintain its existing mill levy rate of 29.019 mills.

RECOMMENDED ACTION: Approve Certification that Cloud County Community College has not adopted and will not adopt a resolution that increases the 2027 tax levy rate on the taxable tangible property of the community college district and authorize submission of the Certification to the Kansas Board of Regents.

Certification Regarding 2027 Property Tax Levy

Cloud County Community College

September 8, 2026

Whereas Section 114(a) of 2026 House Bill 2513 contains a $12,419,311 appropriation for Community and Technical College Capital Outlay Aid to be distributed to the community colleges and technical colleges within Fiscal Year 2027 by the Kansas Board of Regents;

Whereas Section 114(a) of 2026 House Bill 2513 also contains a $14,300,000 appropriation for the Two-Year College Business/Industry and Apprenticeship Act to be distributed to the community colleges and technical colleges for the development of apprenticeships, business and industry outreach, and development of programing to meet the emerging needs of Kansas businesses within Fiscal Year 2027 by the Kansas Board of Regents;

Whereas the two appropriations cited herein require a certification of eligibility by the community college to the Kansas Board of Regents before a community college may receive its designated amount of state aid from the two appropriations:

> "…*Provided, however*, That prior to any expenditures being made to any community college by the above agency from such account in fiscal year 2027, the agency shall receive a certification from each such community college certifying that the board of trustees of such community college has not adopted and will not adopt a resolution that increases the 2027 tax levy on the taxable tangible property of the community college district: *And provided further*, That, if any such certification is made, the above agency shall deliver a copy of such certification to the director of legislative research and the director of the budget: *And provided further*, That on June 30, 2027, the sum of the amounts appropriated in such account to any community college that does not submit a certification is hereby lapsed."

Whereas this certification by the Board must substantiate that the community college is eligible for the specified amount of state aid by certifying there will be no increase to the 2027 tax levy on the taxable tangible property of the community college district;

Be it hereby resolved that the president and the board of trustees' chairperson of the community college named in this document hereby certify that the board has not and will not adopt any resolution that increases the 2027 tax levy on the taxable tangible property of the community college district.

The community college understands that this certification is a condition precedent to receiving the applicable state appropriation in Fiscal Year 2027 and that failure to submit this certification will result in lapse of appropriated funds on June 30, 2027; and that if the college receives the applicable state appropriation and is later found to have increased the 2027 tax levy on the taxable tangible property of the

★ 1000 SW Jackson, Suite 520, Topeka, KS 66612-1368 ★ Tel 785.430.4240 ★ Fax 785.430.4233 ★ www.kansasregents.gov ★

community college district, the college will return the state aid prior to June 15, 2027, for which the college is not eligible.

ACKNOWLEDEGMENT

It is hereby acknowledged that pursuant to 2026 House Bill 2513, Section 114(a), community colleges are eligible to receive specified amounts from the Community and Technical College Capital Outlay Aid and from the Two-Year College Business Industry and Apprenticeship Act accounts during the fiscal year ending June 30, 2027, only upon certification that the board of trustees of such community college has not adopted and will not adopt a resolution that increases the 2027 tax levy on the taxable tangible property of the community college district. Further, it is hereby acknowledged that a copy of this certification will be transmitted by the Board of Regents to the Director of Legislative Research and the Director of the Budget.

Board Chairperson Name (printed): Amber Hanson

Signature of Board Chairperson: ______________________________ ____________________
Date

President's Name (printed): Amber Knoettgen

Signature of College President: ______________________________ ____________________
Date

Memorandum

To: Board of Trustees

From: Caesar Wood, Vice President for Administrative Services

CC: Amber Knoettgen, President

Date: 9/8/2026

Re: Authorization to exceed the Revenue Neutral Rate

Cloud County Community College receives a tax levy on the taxable tangible property from our district to finance a portion of the budget not financed by any other source provided by law. Based on the preliminary assessed valuation of $141,340,499 provided by the Cloud County Clerk, there will be an increase in revenue produced by property taxes. In accordance with SB 13, the College's governing body (Board of Trustees) is required to approve a resolution to accept any increased amount of revenue produced by property taxes that exceeds the revenue neutral rate. College administration recommends preserving the operational mill levy at **25.086** mills and the capital outlay levy at **3.933** mills, allowing taxes to be levied at the same overall rate of **29.019** total, but higher than the revenue neutral rate of 27.698. We recommend approving resolution 2026-01 authorizing the college to exceed the RNR published rate.

RECOMMENDED ACTION: Approve Resolution 2026-01 authorizing CCCC to exceed the revenue neutral rate for 2026-2027.

Budget Form CC-K 2026-2027 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Cloud County COUNTY, STATE OF KANSAS

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

Cloud County 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 2026-2027; and (3) the Amount(s) of 2026 Tax to be Levied are within statutory limitations.

Table of Contents:			2026-2027 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2026 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		11,614,290	3,545,709	
Postsecondary Technical Education			1,940,000	xxxxxxxxxx	
Adult Education	71-617		220,000	0	
Adult Supplementary Education	74-32,261		150,000	xxxxxxxxxx	
Motorcycle Driver Safety	71-1508		25,000	xxxxxxxxxx	
Truck Driver Training Course	71-1509		150,000	xxxxxxxxxx	
Auxiliary Enterprise			10,568,988	xxxxxxxxxx	
Total Current Funds Unrestricted			24,668,278	3,545,709	
Plant Funds					
Capital Outlay	71-501		1,788,200	555,909	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		330,000	xxxxxxx	
Total Plant Funds			2,118,200	555,909	
Total – All Funds		xxxxxxx	26,786,478		
Hearing Notice				Final Assessed Valuation	

Assisted by:

Revenue Neutral Rate: 27.698

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

Attest: ____________________, 2025

County Clerk

Signature and Title of Elected Official

Resolution No. 2026-01

A RESOLUTION OF CLOUD COUNTY COMMUNITY COLLEGE IN CLOUD COUNTY, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Cloud County Community College was calculated as 27.698 mills by the County Clerk; and

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

WHEREAS, the Board of Trustees of Cloud County Community College held a hearing on September 8, 2026 allowing all interested taxpayers desiring to be heard an opportunity to provide oral testimony; and

WHEREAS, the Board of Trustees of Cloud County Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF CLOUD COUNTY COMMUNITY COLLEGE:

Cloud County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 27.698 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 of Cloud County Community College.

ADOPTED this 8TH day of September, 2026 and SIGNED by the Board of Trustees.

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____

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____

____

Chairman, Cloud County Community College

Attested:________________________________

Board Clerk

Budget Form CC-J

STATE OF KANSAS

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

2026-2027 BUDGET

The governing body of Cloud County Community College in Cloud County will meet on September 8. 2026 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 be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Business (and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2026 Tax to be Levied (as shown below) establish the maximum limits of the 2026-2027 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2024-2025		2025-2026		Proposed Budget 2026-2027		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2026 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	10,345,468	25.104	10,439,300	25.086	11,614,290	3,545,709	25.086
Postsecondary Tech Ed	1,848,380		1,803,339		1,940,000	xxxxxxxxx	xxx
Adult Education	137,396		123,338		220,000	0	0.000
Adult Supp Education	11,611	xxx	9,563	xxx	150,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	15,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	150,000	xxxxxxxxx	xxx
Auxiliary Enterprise	5,854,931	xxx	4,457,895	xxx	10,568,988	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	703,495	3.935	712,332	3.933	1,788,200	555,909	3.933
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	326,096	xxx	318,259	xxx	330,000	xxxxxxxxx	xxx
Total All Funds	19,227,378	29.039	17,864,025	29.019	26,776,478	xxxxxxxxx	29.019
						*Revenue Neutral Rate***	27.698
Total Tax Levied	3,856,764		3,914,477		xxxxxxxxxx	4,101,618	
Assessed Valuation	132,820,622		134,901,312		141,340,499		

Outstanding Indebtedness, July 1

	2024	2025	2026
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,955,000	5,445,000	4,920,000
Total	5,955,000	5,445,000	4,920,000

* Tax Rates are expressed in mills.

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

Samantha Pounds, Board Clerk, CCCC

Form 108
(Revised 5/2026)

Community College Name: Cloud County Community College

County: Cloud County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2027 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$2,823,802	$1,253,137	$4,076,939
2. Total FY 2026 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$2,715,003	$1,181,769	$3,896,772
3. Estimated increase in State Funding for K.S.A. 71-204			$180,167
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$144,134

Form 112
(Revised 5/2026)

Community College Cloud County Community College
County Cloud County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2026-2027

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/26*				
2. 2025 Actual Taxes Levied*		$3,384,011		
3. Less: delinquent taxes	1.9%	$64,195	$0	$0
4. Less: 2025 Taxes Received*		$3,148,670		
5. Total Deductions (add Lines 3 + 4)		$3,212,865	$0	$0
6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5)		$171,146	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-25 to 12-31-26) (Line 3 x 75%)		$48,146	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$32,094	$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: Cloud County Community College
County: Cloud County

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2026-2027

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/26*					
2. 2025 Actual Taxes Levied*		$530,466			
3. Less: delinquent taxes	1.9%	$10,063	$0	$0	$0
4. Less: 2025 Taxes Received*		$493,651			
5. Total Deductions (add Lines 3 + 4)		$503,714	$0	$0	$0
6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5)		$26,752	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-25 to 12-31-26) (Line 3 x 75%)		$7,547	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$5,031	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/26 to 6/30/27: $316,675

*10. Estimated Recreational Vehicle Property Tax 7/1/26 to 6/30/27: $5,376

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/26 to 6/30/27: ______

Actual Deliquency for 2024 Taxes *: 0.0%

Estimated Delinquency Rate used in this budget: 1.9%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/26 to 6/30/27: ______

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2026)

Community College: Cloud County Community College
County: Cloud 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

2026-2027

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 2025-2026 School Year Until March 2027. Revenues will not be received until March 2028 for new levies made in 2026-2027.

		(1) 2025 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	$3,384,011	86.4%	27376110.5%	464779.7%	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	$530,466	13.6%	4291385.5%	72857.3%	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	$3,914,477	100.000%	$316,675	$5,376	$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 2026-2027.
(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 7/1/26 - 6/30/27.
(f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-A1
2026-2027

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 6/30/2026	Payments Due 7/1/26 - 6/30/27	Payments Due 7/1/27 - 12/31/28
Series 2017 Certificates of Participation	6/6/2017	13	2.45	n/a		2,900,000	1,215,000	316,215	311,331
Series 2023 Certificates of Participation	4/25/2023	14	4	n/a		4,175,000	3,705,000	393,200	69,200
Total						7,075,000	4,920,000		

*Use arbitrage yield on the bonds.

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

Current Funds Unrestricted **General Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	1	1,478,201	1,423,702	1,426,251
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	1,478,201	1,423,702	1,426,251
Revenues				
Student Sources:				
Tuition	4	1,940,212	1,956,346	2,300,000
Fees	5	281,797	288,443	400,000
Total Student Income	9	2,222,009	2,244,789	2,700,000
Federal Sources:				
Federal Grants	10	11,028		
Other Federal Income	11			
Total Federal Income	19	11,028	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	2,787,882	2,715,003	2,823,802
State Grants and Contracts	22		532,902	500,000
State Retirement Contributions **	23			
Other State Income	24	702,630	400,000	600,000
Total State Income	29	3,490,512	3,647,905	3,923,802
Local Sources:				
Prior Year Ad Valorem Property Tax	30		139,725	171,146
Current Year Ad Valorem Property Tax	31	3,225,713	3,148,670	xxxxxxxxxx
Motor Vehicle Tax	32	267,770	287,442	273,761
Recreational Vehicle Tax	33	4,658	0	4,648
Delinquent Tax	34	70,702	72,776	32,094
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	3,568,843	3,648,613	481,649
Other Sources:				
Gifts	40			
Interest	41	331,495	205,112	300,000
All Other Income	42	667,081	695,430	900,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	998,576	900,543	1,200,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	10,290,969	10,441,850	8,305,451
Total Resources Available (3 + 60)	62	11,769,170	11,865,551	9,731,702

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

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

STATE OF KANSAS
Budget Form CC-B
2026-2027

Adopted Budget

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	11,769,170	11,865,551	9,731,702
EXPENDITURES				
Education and General:				
Instruction	63	4,764,792	2,105,183	2,400,000
Research	64			
Public Service	65			
Academic Support	66	452,776	467,493	614,290
Student Services	67	2,048,830	2,153,460	2,500,000
Institutional Support	68	2,169,136	4,694,581	4,850,000
Operation and Maintenance	69	807,409	1,018,584	1,250,000
Scholarships	70	102,525		
Total Expenditures	79	10,345,468	10,439,300	11,614,290
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	10,345,468	10,439,300	11,614,290
Unencumbered Cash Balance June 30 (62 - 90)	91	1,423,702	1,426,251	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,426,251
Tax in Process (30)	95			171,146
Total Resources less tax-in-process (60 - 30)	96			8,134,305
Six Month Resources (50% of 96) *	97			4,067,152
Total Resources (94 thru 97)	98			13,798,854
Total Expenditures & Transfers (90)	99			11,614,290
Six Month Expenditures (50% of 99) *	100			5,807,145
Total 18 Month Expenditures (99 + 100)	101			17,421,435
Tax Required Prior to Operating Grant (101 - 98)	102			3,622,581
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			144,134
Tax Required (102 - 103)	104			3,478,447
Delinquent Tax Estimate	105	1.9%		67,262
Taxes Levied (104 + 105)	106			3,545,709

* 50% is the recommeded amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Adopted Budget — Budget Form CC-C — 2026-2027

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	1	0	0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	744,126	621,570	686,863
Fees	5			
Total Student Income	9	744,126	621,570	686,863
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,104,254	1,181,769	1,253,137
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,104,254	1,181,769	1,253,137
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	1,848,380	1,803,339	1,940,000
Total Resources Available (3 + 60)	62	1,848,380	1,803,339	1,940,000

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	1,848,380	1,803,339	1,940,000
EXPENDITURES				
Education and General:				
Instruction	63	1,530,741	1,328,996	1,500,000
Research	64			
Public Service	65			
Academic Support	66	88,355	86,963	90,000
Student Services	67	103,943	103,189	100,000
Institutional Support	68	125,342	254,056	250,000
Operation and Maintenance	69		30,135	
Scholarships	70			
Total Expenditures	79	1,848,380	1,803,339	1,940,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	1,848,380	1,803,339	1,940,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	66,468	50,617	100,000
Other Federal Income	11			
Total Federal Income	19	66,468	50,617	100,000
State Sources:				
State Grants and Contracts	22	32,656	32,534	60,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	32,656	32,534	60,000
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	38,272	40,187	60,000
Total Local Income	39	38,272	40,187	60,000
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	137,396	123,338	220,000
Total Resources Available (3 + 60)	62	137,396	123,338	220,000

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

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	137,396	123,338	220,000
Expenditures				
Education and General:				
Instruction	63	137,396	123,338	220,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	137,396	123,338	220,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	137,396	123,338	220,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			220,000
Six Month Resources (50% of 96)	97			110,000
Total Resources (94 thru 97)	98			330,000
Total Expenditures & Transfers (90)	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	1.8970%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

STATE OF KANSAS
Budget Form CC-E
2026-2027

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	163,217	165,874	173,681
Revenues				
Student Sources:				
Tuition	4	14,268	17,369	150,000
Fees	5			
Total Student Income	9	14,268	17,369	150,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	14,268	17,369	150,000
Total Resources Available (3 + 60)	62	177,485	183,243	323,681

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	177,485	183,243	323,681
EXPENDITURES				
Education and General:				
Instruction	63	11,611	9,563	150,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	11,611	9,563	150,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	11,611	9,563	150,000
Unencumbered Cash Balance June 30 (62 - 90)	93	165,874	173,681	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			150,000
Fees	5			
Total Student Income	9	0	0	150,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Truck Driver Training Course	25			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues **(9 + 19 + 29 + 39 + 49)**	60	0	0	150,000
Total Resources Available (3 + 60)	62	0	0	150,000

Adopted Budget

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	0	0	150,000
EXPENDITURES				
Education and General:				
Instruction	63			150,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	150,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	150,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			25,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	0	0	25,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	25,000
Total Resources Available (3 + 60)	62	0	0	25,000

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62			
Expenditures				
Education and General:				
Instruction	63			25,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	25,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	25,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2026-2027

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget Act Fee Schol Fund	Bookstore Fund	Campus Hsg Fund	Food Service Fund	All Other Fund	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	3,395,442	2,133,794	58,525	552,440	535,767	237,294	157,673	1,541,699
Revenues									
Student Sources	9	1,746,455	631,834	1,200,000			120,000	1,700,000	3,020,000
Federal Sources	15	8,893							0
Gifts and Grants	50	538,186							0
Sales	53	2,271,437	2,702,963		1,175,000	2,500,000		300,000	3,975,000
Other Income	52	28,313	531,002					4,000,000	4,000,000
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	4,593,283	3,865,799	1,200,000	1,175,000	2,500,000	120,000	6,000,000	10,995,000
Expenditures									
Salaries & Benefits	69	671,774	722,367		130,000	500,000	30,000	100,000	760,000
General Operating Expenses	70	406,107	374,833		70,000	400,000		3,400,000	3,870,000
Supplies	71	24,852	34,850			30,000		100,000	130,000
Capital Outlay	72	1,168,425	306,723		100,000	100,000		2,500,000	2,700,000
Scholarships	73	1,172,886	773,222	1,100,000					1,100,000
Food Service	74	820,928	829,564			900,000	90,000		990,000
Books and Merchandise	75	468,016	445,120		700,000				700,000
Lease Expense	76	12,600							0
Debt Service	77	391,084							0
Total Expenditures	78	5,136,672	3,486,680	1,100,000	1,000,000	1,930,000	120,000	6,100,000	10,250,000
Transfers									
Mandatory Transfers	80		971,215		105,266	213,722			318,988
Non-Mandatory Transfers	81	718,259							0
Total Transfers	89	718,259	971,215	0	105,266	213,722	0	0	318,988
Total Expenditures & Transfers (78 + 89)	90	5,854,931	4,457,895	1,100,000	1,105,266	2,143,722	120,000	6,100,000	10,568,988
Unencumbered Cash Balance June 30 (3 + 54 - 9(	92	2,133,794	1,541,699	158,525	622,174	892,045	237,294	57,673	1,967,712

Adopted Budget

Plant Funds **Capital Outlay**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	970,866	1,172,315	1,493,715
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24	345,578	461,726	362,306
PEI Loan Program Income	25			
Total State Income	29	345,578	461,726	362,306
Local Sources:				
Prior Year Ad Valorem Property Tax	30		21,902	26,752
Current Year Ad Valorem Property Tax	31	505,624	493,651	xxxxxxxxx
Motor Vehicle Tax	32	41,973	45,056	42,914
Recreational Vehicle Tax	33	730		729
Delinquent Tax	34	11,037	11,398	5,031
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	559,365	572,006	75,426
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues **(19 + 29 + 39 + 49)**	60	904,943	1,033,732	437,732
Total Resources Available (3 + 60)	62	1,875,809	2,206,047	1,931,447

Adopted Budget

STATE OF KANSAS
Budget Form CC-I
2026-2027

Plant Funds **Capital Outlay**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	1,875,809	2,206,047	1,931,447
Expenditures				
Plant Equipment and Facility	71	703,495	566,137	1,788,200
Principal on Bonds	72		67,656	
Interest and Fees	73		78,539	
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	703,495	712,332	1,788,200
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	703,495	712,332	1,788,200
Unencumbered Cash Balance June 30 (62 - 90)	93	1,172,315	1,493,715	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,493,715
Tax in Process (40)	95			26,752
Total Resources (60 - 40)	96			410,979
Six month Resources (50% of 96)	97			205,490
Total Resources (94 thru 97)	98			2,136,937
Total Expenditures & Transfers (90)	99			1,788,200
Six Month Expenditures (50% of 99) *	100			894,100
Total 18 Month Expenditures (99 + 100)	101			2,682,300
Tax Required (101 - 98)	102			545,363
Delinquent Tax Percent	103	1.9%		10,546
Taxes Levied (102 + 103)	104			555,909

* Recommended

Adopted Budget

Revenue Bonds	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	396,104	389,078	387,034
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42	319,070	316,215	330,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	319,070	316,215	330,000
Total Revenues (39 + 49)	60	319,070	316,215	330,000
Total Resources Available (3 + 60)	62	715,175	705,293	717,034
EXPENDITURES				
Principal on Bonds	72	280,000	285,000	290,000
Interest and Fees	73	46,096	33,259	40,000
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	326,096	318,259	330,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	326,096	318,259	330,000
Unencumbered Cash Balance June 30 (62 - 90)	93	389,078	387,034	387,034

Director of the Foundation Position. The Search Committee and the President recommend the appointment of the Director of the Foundation effective September 14, 2026.

Recommended Action: Approve the appointment of the Director of the Foundation on a full-time, Administrative Support Personnel contract effective on September 14, 2026.