Dodge City Community College

2025-2026

Published Budget

Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Ford C ounty COUNTY, STATE OF KANSAS

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

Dodge City Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		21,800,000	12,682,377	
Postsecondary Technical Education			7,353,000	xxxxxxxxx	
Adult Education	71-617		227,289	49,999	
Adult Supplementary Education	74-32,261		0	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		0	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			2,339,751	xxxxxxxxx	
Total Current Funds Unrestricted			31,720,040	12,732,376	
Plant Funds					
Capital Outlay	71-501		908,750	854,077	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		264,035	xxxxxxx	
Total Plant Funds			1,172,785	854,077	
Total -- All Funds		xxxxxxx	32,892,825		
Hearing Notice				Final Assessed Valuation	

Assisted by:
Jeff Cermin

Revenue Neutral Rate: 28.53

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

Attest: ____________, 2025

County Clerk

Trustee

Trustee

Trustee

Trustee

Trustee

Trustee

Jim Lewis via Zoom Trustee

Signature and Title of Elected Official

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET

The governing body of Dodge City Community College in Ford County will meet on
August 26, 2025 at 6:00 PM at Board Room, 2nd floor, Student Union, DCCC Campus
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of
ıe neutral rate, and to consider amendments. Detailed budget information is available at Business Office, Administratior
and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	16,368,887	29.748	20,810,416	29.833	21,800,000	12,682,377	29.678
Postsecondary Tech Ed	4,682,067		7,353,305		7,353,000	xxxxxxxxx	xxx
Adult Education	272,928	0.157	308,061	0.131	227,289	49,999	0.117
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,577,586	xxx	1,977,488	xxx	2,339,751	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	1,077,838	1.988	979,479	1.961	908,750	854,077	1.999
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	611,631	xxx	263,095	xxx	264,035	xxxxxxxxx	xxx
Total All Funds	25,590,937	31.893	31,691,844	31.925	32,892,825	xxxxxxxxx	31.794
						*Revenue Neutral Rate***	*28.530*
Total Tax Levied	11,906,870		12,191,866		xxxxxxxxxx	13,586,453	
Assessed Valuation	373,338,035		381,890,861		427,332,964		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	3,680,000	3,545,000	3,405,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	11,824,932	10,671,400	10,376,400
Total	15,504,932	14,216,400	13,781,400

* Tax Rates are expressed in mills.

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

Jeff Cermin

Jeff Cermin, VP of Admin. & Finance / CFC

Current Funds Unrestricted **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	5,488,924	10,790,101	11,232,112
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	5,488,924	10,790,101	11,232,112
Revenues				
Student Sources:				
Tuition	4	3,331,593	3,833,870	3,800,000
Fees	5			
Total Student Income	9	3,331,593	3,833,870	3,800,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,626,796	1,607,526	1,612,560
State Grants and Contracts	22		488,681	251,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,626,796	2,096,207	1,863,560
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(46,469)
Current Year Ad Valorem Property Tax	31	13,309,787	12,392,823	xxxxxxxxxx
Motor Vehicle Tax	32		1,209,940	28,578
Recreational Vehicle Tax	33		9,393	8,170
Delinquent Tax	34		174,656	92,155
In Lieu of Tax - Industrial Revenue Bond	35			155,664
Other Local Income	36			
Total Local Income	39	13,309,787	13,786,812	238,098
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	3,401,888	1,535,538	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	3,401,888	1,535,538	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	21,670,064	21,252,427	5,901,658
Total Resources Available (3 + 60)	62	27,158,988	32,042,528	17,133,770

* 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	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	27,158,988	32,042,528	17,133,770
EXPENDITURES				
Education and General:				
Instruction	63	2,714,586	4,268,189	5,100,000
Research	64			
Public Service	65			
Academic Support	66	1,383,236	1,631,855	1,800,000
Student Services	67	3,928,418	3,844,652	3,400,000
Institutional Support	68	3,622,264	2,975,137	3,400,000
Operation and Maintenance	69	3,386,528	5,428,478	5,600,000
Scholarships	70	133,855	162,105	
Total Expenditures	79	15,168,887	18,310,416	19,300,000
Transfers				
Transfer to Vocational	81	1,200,000	1,500,000	1,500,000
Non-Mandatory Transfers	82		1,000,000	1,000,000
Mandatory Transfers	83			
Total Transfers	89	1,200,000	2,500,000	2,500,000
Total Expenditures & Transfers (79 + 89)	90	16,368,887	20,810,416	21,800,000
Unencumbered Cash Balance June 30 (62 - 90)	91	10,790,101	11,232,112	XXXXXXXX

Tax Computation				
Unencumbered Cash Balance (3)	94			11,232,112
Tax in Process (30)	95			(46,469)
Total Resources less tax-in-process (60 - 30)	96			5,948,127
Six Month Resources (50% of 96) *	97			2,974,064
Total Resources (94 thru 97)	98			20,107,834
Total Expenditures & Transfers (90)	99			21,800,000
Six Month Expenditures (50% of 99) *	100			10,900,000
Total 18 Month Expenditures (99 + 100)	101			32,700,000
Tax Required Prior to Operating Grant (101- 98)	102			12,592,166
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			96,348
Tax Required (102 - 103)	104			12,495,818
Delinquent Tax Estimate	105	1.5%		186,559
Taxes Levied (104 + 105)	106			12,682,377

* 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 | 2025-2026

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	74,425	50,644	258,283
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	74,425	50,644	258,283
Revenues				
Student Sources:				
Tuition	4	2,113,297	6,242,736	
Fees	5			
Total Student Income	9	2,113,297	6,242,736	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,333,306	835,690	951,091
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24		373,901	
Total State Income	29	1,333,306	1,209,591	951,091
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	11,683	108,617	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	1,200,000		
Total Other Income	49	1,211,683	108,617	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,658,286	7,560,944	951,091
Total Resources Available (3 + 60)	62	4,732,711	7,611,588	1,209,374

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	4,732,711	7,611,588	1,209,374
EXPENDITURES				
Education and General:				
Instruction	63	3,496,986	6,750,889	6,750,000
Research	64			
Public Service	65			
Academic Support	66	150,585	76,547	77,000
Student Services	67	10,151	5,160	5,000
Institutional Support	68	929,832	472,665	473,000
Operation and Maintenance	69	94,513	48,044	48,000
Scholarships	70			
Total Expenditures	79	4,682,067	7,353,305	7,353,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,682,067	7,353,305	7,353,000
Unencumbered Cash Balance June 30 (62 - 90)	93	50,644	258,283	xxxxxxxx

Community College Name: Dodge City Community College

County: Ford County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. 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.	$1,612,560	$951,091	$2,563,651
2. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,607,526	$835,690	$2,443,216
3. Estimated increase in State Funding for K.S.A. 71-204			$120,435
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$96,348

Community College: Dodge City Community College
County: Ford County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*		$0	$0	$0
2. 2024 Actual Taxes Levied*		$12,530,682	$0	$50,028
3. Less: delinquent taxes	1.5%	$184,328	$0	$736
4. Less: 2024 Taxes Received*		$12,392,823		$56,089
5. Total Deductions (add Lines 3 + 4)		$12,577,151	$0	$56,825
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		($46,469)	$0	($6,797)
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$138,246	$0	$552
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$92,155	$0	$368

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Community College: Dodge City Community College
County: Ford County

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/25*					
2. 2024 Actual Taxes Levied*		$748,888			
3. Less: delinquent taxes	1.5%	$11,016	$0	$0	$0
4. Less: 2024 Taxes Received*		$820,321			
5. Total Deductions (add Lines 3 + 4)		$831,337	$0	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		($82,449)	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$8,262	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$5,507	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/25 to 6/30/26: $30,400

*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26: $8,691

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26: $165,589

Actual Deliquency for 2023 Taxes *: 1.5%

Estimated Delinquency Rate used in this budget: 1.5%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26: $0

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2025)

Community College: Dodge City Community College
County: Ford County

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction
2025-2026

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 2024-2025 School Year Until March 2026. Revenues will not be received until March 2027 for new levies made in 2025-2026.

		(1) 2024 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	$12,530,682	94.0%	28,578	8,170	155,664	
2.	Postsecondary Tech Ed	$0	0.0%	0	0	0	
3.	Adult Education	$50,028	0.4%	114	33	621	
4.	Capital Outlay	$748,888	5.6%	1,708	488	9,303	
5.	Bond and Interest	$0	0.0%	0	0	0	
6.	Special Assessment	$0	0.0%	0	0	0	
7.	No Fund Warrants	$0	0.0%	0	0	0	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$13,329,598	100.000%	$30,400	$8,691	$165,589	$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 2025-2026.
(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 7/1/25 - 6/30/26.
(f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-A
2025-2026

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2025	Date Due		Amount Due 7/1/25 - 6/30/26		Amount Due 7/1/26 - 12/31/27	
					Interest	Principal	Interest	Principal	Interest	Principal
Remodel Sheldon Hall	2/1/2016	1.05 - 4.00	4,195,000	3,120,000	11/1/2025		57,018		54,843	
					5/1/2026	5/1/2026	57,018	150,000		

STATE OF KANSAS
Budget Form CC-A1
2025-2026

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 6/30/2025	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/27
Bus, Athletic Field, Dining Hall furniture	5/28/2013	12 yrs.	2.0369	1,360,000		1,360,000	0	0	0
Johnson Controls Equipment upgrade	8/15/2015	15 yrs,	3.3029	2,620,000		2,620,000	1,190,000	218,085	207,670
SAC Equipment Lease	8/15/2015	15 yrs,	3.2427	1,305,000		1,305,000	590,000	108,865	103,746
Jackson Hall refinance	9/15/2016	19 yrs.	2.7468	4,440,000		4,440,000	3,040,000	356,200	41,265
Jenzabar software conversion	6/12/2018	8 yrs.	3.2098	570,000		570,000	80,000	82,600	0
Lease (7) Toyota Camrys	6/30/2022	3 yrs.	5.3200	107,100		107,100	0	0	0
Becker Hall Remodel	8/13/2019	19 yrs.	3.3500	5,160,000		5,160,000	3,760,000	358,558	53,716
IRB refinance of Student Activity Center	5/21/2024	6 yrs.	3.7054	2,320,000		2,320,000	2,320,000	447,500	409,500
Renovation of Colemen Webb Dormitory	9/17/2024	25 yrs.	4.0 - 5.0	4,100,000		4,100,000	4,100,000	268,300	86,900
2025 Chevrolet Crew Cab P/U (security)	5/6/2025	3 yrs.	n/a	31,369		31,369	29,626	10,456	5,228
Seven (7) Toyota Camrys	6820/25	3 years	n/a			147,085	142,999	49,028	24,514

*Use arbitrage yield on the bonds.

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

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	222,296	196,249	199,277
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	116,547	120,116	65,000
Other Federal Income	11			
Total Federal Income	19	116,547	120,116	65,000
State Sources:				
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24	34,968	67,565	0
Total State Income	29	34,968	67,565	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-6,797
Current Year Ad Valorem Property Tax	31	65,924	56,089	xxxxxxxxx
Motor Vehicle Tax	32			114
Recreational Vehicle Tax	33			33
Delinquent Tax	34			368
In Lieu of Tax - Industrial Revenue Bond	35			621
Other Local Income	36			
Total Local Income	39	65,924	56,089	-5,661
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	29,442	67,319	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	29,442	67,319	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	246,881	311,089	59,339
Total Resources Available (3 + 60)	62	469,177	507,338	258,616

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

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	469,177	507,338	258,616
Expenditures				
Education and General:				
Instruction	63	272,928	287,386	205,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69		20,675	22,289
Scholarships	70			
Total Expenditures	79	272,928	308,061	227,289
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	272,928	308,061	227,289
Unencumbered Cash Balance June 30 (62 - 90)	93	196,249	199,277	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			199,277
Tax in Process (30)	95			(6,797)
Total Resources (60 - 30)	96			66,136
Six Month Resources (50% of 96)	97			33,068
Total Resources (94 thru 97)	98			291,684
Total Expenditures & Transfers (90)	99			227,289
Six Month Expenditures (50% of 99) *	100			113,645
Total 18 Month Expenditures (99 + 100)	101			340,934
Tax Required (101 - 98)	102			49,249
Delinquent Tax Percent	103	1.5000%		750
Taxes Levied (102 + 103)	104			49,999

* Recommended

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	11,652	11,652	11,652
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			
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	0	0	0
Total Resources Available (3 + 60)	62	11,652	11,652	11,652

Adopted Budget

STATE OF KANSAS
Budget Form CC-E
2025-2026

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	11,652	11,652	11,652
EXPENDITURES				
Education and General:				
Instruction	63			
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	0
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	11,652	11,652	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget					2025-2026 Proposed Budget
				Bookstore Fund	CDC Fund	Food Service Fund	Housing Fund	Student Union Fund	
Unencumbered Cash Balance July 1	3	1,227,516	1,630,069	2,672,977					2,672,977
Revenues									
Student Sources	9								0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	2,980,139	3,020,396	90,000	225,000	1,335,000	1,602,000	0	3,252,000
Other Income	52								0
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	2,980,139	3,020,396	110,000	225,000	1,335,000	1,602,000	0	3,272,000
Expenditures									
Salaries & Benefits	69	724,259	692,657	50,706	282,650		339,200		672,556
General Operating Expenses	70	772,135	202,616	38,200	55,015			20,500	113,715
Supplies	71	39,299	16,899	4,500	1,000	23,000	8,500	1,000	38,000
Cost of Goods Sold	72	981,261	1,023,136	85,500		1,074,230	319,250		1,478,980
Equipment	73	60,632	42,180	1,500		18,500	15,000	1,500	36,500
______________	74								0
______________	75								0
______________	76								0
______________	77								0
Total Expenditures	78	2,577,586	1,977,488	180,406	338,665	1,115,730	681,950	23,000	2,339,751
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81								0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	2,577,586	1,977,488	180,406	338,665	1,115,730	681,950	23,000	2,339,751
Unencumbered Cash Balance June 30 (3 + 54 - 9(	92	1,630,069	2,672,977	2,602,571	-113,665	219,270	920,050	-23,000	3,605,226

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	980,695	737,957	578,799
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-82,449
Current Year Ad Valorem Property Tax	31	835,100	820,321	xxxxxxxxx
Motor Vehicle Tax	32			1,708
Recreational Vehicle Tax	33			488
Delinquent Tax	34			5,507
In Lieu of Tax - Industrial Revenue Bond	35			9,303
Other Local Income	36			
Total Local Income	39	835,100	820,321	-65,443
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	835,100	820,321	-65,443
Total Resources Available (3 + 60)	62	1,815,795	1,558,278	513,356

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,815,795	1,558,278	513,356
Expenditures				
Plant Equipment and Facility	71	384,687	285,000	233,500
Principal on Bonds	72	455,000	465,000	440,000
Interest and Fees	73	238,151	229,479	235,250
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,077,838	979,479	908,750
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,077,838	979,479	908,750
Unencumbered Cash Balance June 30 (62 - 90)	93	737,957	578,799	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			578,799
Tax in Process (40)	95			(82,449)
Total Resources (60 - 40)	96			17,006
Six month Resources (50% of 96)	97			8,503
Total Resources (94 thru 97)	98			521,860
Total Expenditures & Transfers (90)	99			908,750
Six Month Expenditures (50% of 99) *	100			454,375
Total 18 Month Expenditures (99 + 100)	101			1,363,125
Tax Required (101 - 98)	102			841,265
Delinquent Tax Percent	103	1.5%		12,811
Taxes Levied (102 + 103)	104			854,077

* Recommended

Adopted Budget

Revenue Bonds	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	95,884	95,884	95,884
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42	611,631	263,095	264,035
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	611,631	263,095	264,035
Total Revenues (39 + 49)	60	611,631	263,095	264,035
Total Resources Available (3 + 60)	62	707,515	358,979	359,919
EXPENDITURES				
Principal on Bonds	72	363,895	145,000	150,000
Interest and Fees	73	247,736	118,095	114,035
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	611,631	263,095	264,035
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	611,631	263,095	264,035
Unencumbered Cash Balance June 30 (62 - 90)	93	95,884	95,884	95,884