EXHIBIT 4

Resolution No. 02-22

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

WHEREAS, the Revenue Neutral Rate for Labette Community College was calculated as 34.458 mills by the Labette County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Labette Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2026 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LABETTE COMMUNITY COLLEGE:

Labette Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.378 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 Governing Body.

ADOPTED this 10th day of September and **SIGNED** by the Governing Body.

Budget Form CC-K 2026-2027 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Labette County COUNTY, STATE OF KANSAS

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

Labette Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 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		15,194,479	5,905,583	
Postsecondary Technical Education			7,350,201	xxxxxxxxx	
Adult Education	71-617		0	0	
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			327,000	xxxxxxxxx	
Total Current Funds Unrestricted			22,871,680	5,905,583	
Plant Funds					
Capital Outlay	71-501		1,136,497	0	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	xxxxxxx	
Total Plant Funds			1,136,497	0	
Total – All Funds		xxxxxxx	24,008,177		
Hearing Notice				Final Assessed Valuation	

Assisted by:

Revenue Neutral Rate:	34.458
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attest: _____, 2026

County Clerk

Rod Landrum, Chair of Board of Trustees

Budget Form CC-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2026-2027 BUDGET

Labette Community College - Cardinal Event Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Labette Community College - Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 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	11,433,774	34.994	8,773,961	35.378	15,194,479	5,905,583	35.378
Postsecondary Tech Ed	4,474,955		4,773,069		7,350,201	xxxxxxxxx	xxx
Adult Education	80,298	0.399	0	0.000	0	0	0.000
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	206,729	xxx	222,440	xxx	327,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	278,364		458,853		1,136,497	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	16,474,121	35.393	14,228,323	35.378	24,008,177	xxxxxxxxx	35.378
						*Revenue Neutral Rate***	*34.458*
Total Tax Levied	5,575,223		5,752,017		xxxxxxxxxx	5,905,583	
Assessed Valuation	157,523,330		162,587,394		166,929,294		

Outstanding Indebtedness, July 1

	2024	2025	2026
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	910,405	443,950	0
Total	910,405	443,950	0

* Tax Rates are expressed in mills.

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

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

Notice of Intent to County Clerk

THE GOVERNING BODY OF , HEREBY NOTIFIES THE CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, intends to exceed the Revenue Neutral Rate. The proposed rate and RNR hearing information is as follows:

Proposed Rate:	35.378
Date of Hearing:	9/10/2026
Time of Hearing:	5:30 PM
Location of Hearing:	LCC - Cardinal Event Center

_____ No, does not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2026.

ADDITIONAL REQUIRED BUDGET INFORMATION FOR COUNTY CLERK

Prior Year and Current Year Revenue From Property Tax and Tax Rate:

2026 Total Amount of Revenue From Property Tax Levy:	5,752,017
2026 Property Tax Rate:	35.378
2027 Total Proposed Amount of Revenue From Property Tax Levy:	5,905,624

2027 Proposed Property Tax by Fund:

Fund	Amount	Estimated Tax Levy Rate
General Fund	$ 5,905,624	35.378

WITNESS my hand and official seal on July 16, 2026.

(Seal)

HALEY WALKER
Notary Public - State of Kansas
My Appt. Expires 04/25/27

HWalker

Clerk or Officer of Governing Body

STATE OF KANSAS
Budget Form CC-A
2026-2027

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2026	Date Due		Amount Due 7/1/26 - 6/30/27		Amount Due 7/1/27 - 12/31/28	
					Interest	Principal	Interest	Principal	Interest	Principal
None										

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
Zetmeir Health Science Building HVAC Syster	9/26/2026	72 months	3.8900	400,000	0	400,000	0	56,145	112,289

*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	3,750,946	4,363,900	4,816,379
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	3,750,946	4,363,900	4,816,379
Revenues				
Student Sources:				
Tuition	4	760,899	241,900	2,550,645
Fees	5	1,267,193	455,771	2,238,068
Total Student Income	9	2,028,092	697,671	4,788,713
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,947,929	1,948,252	1,955,432
State Grants and Contracts	22	1,354,956	198,540	44,900
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	3,302,885	2,146,792	2,000,332
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	428,937
Current Year Ad Valorem Property Tax	31	5,346,550	5,272,930	xxxxxxxxxx
Motor Vehicle Tax	32	744,227	761,240	695,357
Recreational Vehicle Tax	33	9,423	9,611	9,259
Delinquent Tax	34	129,842	148,828	26,469
In Lieu of Tax - Industrial Revenue Bond	35	1,969	2,036	0
Other Local Income	36	0	0	0
Total Local Income	39	6,232,010	6,194,645	1,160,022
Other Sources:				
Gifts	40	338,673	0	20,000
Interest	41	97,778	95,546	89,000
All Other Income	42	47,290	91,786	**78,954**
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Total Other Income	49	483,741	187,332	187,954
Total Revenues (9 + 19 + 29 + 39 + 49)	60	12,046,728	9,226,440	8,137,021
Total Resources Available (3 + 60)	62	15,797,674	13,590,340	12,953,400

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

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

Adopted Budget 2026-2027

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	15,797,674	13,590,340	12,953,400
EXPENDITURES				
Education and General:				
Instruction	63	1,540,903	1,622,951	5,916,995
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	457,124	481,795	787,015
Student Services	67	1,862,817	1,806,023	2,058,991
Institutional Support	68	4,469,168	3,784,969	5,111,784
Operation and Maintenance	69	854,295	1,012,041	1,253,512
Scholarships	70	480,691	0	0
Total Expenditures	79	9,664,998	8,707,779	15,128,297
Transfers				
Transfer to Vocational	81	0	0	0
Non-Mandatory Transfers	82	1,768,776	66,182	66,182
Mandatory Transfers	83	0	0	
Total Transfers	89	1,768,776	66,182	66,182
Total Expenditures & Transfers (79 + 89)	90	11,433,774	8,773,961	15,194,479
Unencumbered Cash Balance June 30 (62 - 90)	91	4,363,900	4,816,379	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			4,816,379
Tax in Process (30)	95			428,937
Total Resources less tax-in-process (60 - 30)	96			7,708,084
Six Month Resources (50% of 96) *	97			3,854,042
Total Resources (94 thru 97)	98			16,807,442
Total Expenditures & Transfers (90)	99			15,194,479
Six Month Expenditures (50% of 99) *	100			7,597,240
Total 18 Month Expenditures (99 + 100)	101			22,791,719
Tax Required Prior to Operating Grant (101- 98)	102			5,984,277
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			133,026
Tax Required (102 - 103)	104			5,851,251
Delinquent Tax Estimate	105	0.9%		54,331
Taxes Levied (104 + 105)	106			5,905,583

* 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.

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	(19,569)	0	(2,637,118)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	(19,569)	0	(2,637,118)
Revenues				
Student Sources:				
Tuition	4	944,898	116,250	515,679
Fees	5	526,159	0	576,966
Total Student Income	9	1,471,056	116,250	1,092,645
Federal Sources:				
Federal Grants	10	79,259	128,091	81,342
Other Federal Income	11	0	0	0
Total Federal Income	19	79,259	128,091	81,342
State Sources:				
Tiered State Aid (Form 108)	20	913,025	1,621,218	1,175,485
State Grants and Contracts	22	264,028	270,392	256,831
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	1,177,053	1,891,610	1,432,316
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxx
Motor Vehicle Tax	32	0	0	0
Recreational Vehicle Tax	33	0	0	0
Delinquent Tax	34	0	0	0
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	0
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40	0	0	0
Interest	41	0	0	0
All Other Income	42	0	0	0
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Transfer from General Fund	44	1,767,156	0	0
Total Other Income	49	1,767,156	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,494,524	2,135,951	2,606,303
Total Resources Available (3 + 60)	62	4,474,955	2,135,951	(30,815)

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	4,474,955	2,135,951	(30,815)
EXPENDITURES				
Education and General:				
Instruction	63	2,349,210	2,578,358	7,056,867
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	346,848	435,894	278,691
Student Services	67	208,061	206,386	0
Institutional Support	68	1,132,925	1,251,863	14,643
Operation and Maintenance	69	270,013	300,568	0
Scholarships	70	167,898	0	0
Total Expenditures	79	4,474,955	4,773,069	7,350,201
Transfers				
Non-Mandatory Transfers	82	0	0	
Mandatory Transfers	83	0	0	
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,474,955	4,773,069	7,350,201
Unencumbered Cash Balance June 30 (62 - 90)	93	0	(2,637,118)	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		(9,218)	(9,218)
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			
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	60,972	0	xxxxxxxxx
Motor Vehicle Tax	32	8,431		0
Recreational Vehicle Tax	33	108		0
Delinquent Tax	34	1,475		0
In Lieu of Tax - Industrial Revenue Bond	35	95		0
Other Local Income	36	0		
Total Local Income	39	71,080	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	71,080	0	0
Total Resources Available (3 + 60)	62	71,080	(9,218)	-9,218

** 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	71,080	-9,218	(9,218)
Expenditures				
Education and General:				
Instruction	63	80,298		
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	80,298	0	0
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	80,298	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	-9,218	-9,218	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(9,218)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
Six Month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			(9,218)
Total Expenditures & Transfers (90)	99			0
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			9,218
Delinquent Tax Percent	103	0.9200%		86
Taxes Levied (102 + 103)	104			9,304

* Recommended

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 Fund	Fund	Fund	Fund	Fund	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	-2,751	72						-120,083
Revenues									
Student Sources	9	0	0	98,754					98,754
Federal Sources	15	0	0	0					0
Gifts and Grants	50	0	0	0					0
Sales	53	209,552	95,626	217,246					217,246
Other Income	52	0	6,659	11,000					11,000
Cancel of Prior Year Encumbrances	51	0	0	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	209,552	102,285	327,000	0	0	0	0	327,000
Expenditures									
Salaries & Benefits	69	90,978	106,905	89,967					89,967
General Operating Expenses	70	17,664	24,181	65,642					65,642
Supplies	71	12,888	11,455	54,750					54,750
Cost of Goods Sold	72	69,470	75,985	91,141					91,141
Equipment	73	14,728	3,914	25,500					25,500
_____	74	0	0	0					0
_____	75	0	0	0					0
_____	76	0	0	0					0
_____	77	0	0	0					0
Total Expenditures	78	205,729	222,440	327,000	0	0	0	0	327,000
Transfers									
Mandatory Transfers	80	0	0	0					0
Non-Mandatory Transfers	81	1,001	0	0					0
Total Transfers	89	1,001	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	206,729	222,440	327,000	0	0	0	0	327,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	72	-120,083	0	0	0	0	0	-120,083

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	975,263	975,263	993,929
Revenues				
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24	278,364	458,853	473,877
PEI Loan Program Income	25	0	0	0
Total State Income	29	278,364	458,853	473,877
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxx
Motor Vehicle Tax	32	0	0	0
Recreational Vehicle Tax	33	0	0	0
Delinquent Tax	34	0	0	0
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	0
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40	0	18,666	
Interest	41	0	0	
All Other Income	42	0	0	
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxx
Tax Credit Donations Income	44	0	0	
Total Other Income	49	0	18,666	0
Total Revenues (19 + 29 + 39 + 49)	60	278,364	477,519	473,877
Total Resources Available (3 + 60)	62	1,253,627	1,452,782	1,467,806

Adopted Budget

Plant Funds **Capital Outlay**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	1,253,627	1,452,782	1,467,806
Expenditures				
Plant Equipment and Facility	71	278,364	458,853	1,136,497
Principal on Bonds	72	0	0	0
Interest and Fees	73	0	0	0
Payments to Reserves	74	0	0	0
Cash-Basis Reserve	75	0	0	0
Total Expenditures	79	278,364	458,853	1,136,497
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	278,364	458,853	1,136,497
Unencumbered Cash Balance June 30 (62 - 90)	93	975,263	993,929	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			993,929
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			473,877
Six month Resources (50% of 96)	97			236,939
Total Resources (94 thru 97)	98			1,704,745
Total Expenditures & Transfers (90)	99			1,136,497
Six Month Expenditures (50% of 99) *	100			568,248
Total 18 Month Expenditures (99 + 100)	101			1,704,745
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.9%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Affidavit of Publication

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

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2 consecutive Days, the first publication thereof being made as aforesaid on the 25th day of August 2026, with subsequent publications being made on the following dates:

August 28th, 2026 _____, 2026

_____, 2026 _____, 2026

Elaina Willford

Subscribed and sworn to and before me this
2 day of September, 2026

Darla D. Westhoff
Notary Public

My commission expires: 10-10-26

Printer's Fee ..... $ 228.00

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

Additional Copies ..... $ _____

Total Publication Fees ..... $ 238.00

DARLA D. WESTHOFF
Notary Public - State of Kansas
My Appt. Expires 10-10-26

(First published in the Parsons Sun Tuesday, August 25, 2026)

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING 2026-2027 BUDGET

The governing body of Labette Community College in Labette County will meet on September 10, 2026 at 5:30 PM at Labette Community College - Cardinal Event Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Labette Community College - Business Office and will be available at this

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	11,433,774	34.994	8,773,961	35.378	15,194,479	5,905,583	35.378
Postsecondary Tech Ed	4,474,955		4,773,069		7,350,201	xxxxxxxx	xxx
Adult Education	80,298	0.399	0	0.000	0	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxiliary Enterprise	206,729	xxx	222,440	xxx	327,000	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	278,364		458,853		1,136,497	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxx	xxx
Total All Funds	16,474,121	35.393	14,228,323	35.378	24,008,177	xxxxxxxx	35.378
						*Revenue Neutral Rate***	*34.453*
Total Tax Levied	5,575,223		5,752,017		xxxxxxxx	5,905,583	
Assessed Valuation	157,523,330		162,587,394		166,929,294		

Outstanding Indebtedness, July 1

	2024	2025	2026
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	910,405	443,950	0
Total	910,405	443,950	0

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

Leanna Doherty, VP of Finance & Operations

August 25, 28

Form 108
(Revised 5/2026)

Community College Name: Labette Community College

County: Labette 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.	$1,955,432	$1,175,485	$3,130,917
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.	$1,948,252	$1,016,383	$2,964,635
3. Estimated increase in State Funding for K.S.A. 71-204			$166,282
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$133,026

Community College: Labette Community College
County: Labette 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*		$5,754,811		
3. Less: delinquent taxes	0.9%	$52,944	$0	$0
4. Less: 2025 Taxes Received*		$5,272,930		
5. Total Deductions (add Lines 3 + 4)		$5,325,874	$0	$0
6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5)		$428,937	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-25 to 12-31-26) (Line 3 x 75%)		$39,708	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$26,469	$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: Labette Community College
County: Labette 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*					
3. Less: delinquent taxes	0.9%	$0	$0	$0	$0
4. Less: 2025 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5)		$0	$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%)		$0	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/26 to 6/30/27	*10. Estimated Recreational Vehicle Property Tax 7/1/26 to 6/30/27	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/26 to 6/30/27
$695,357	$9,259	$0

Actual Deliquency for 2024 Taxes * 3.4%

Estimated Delinquency Rate used in this budget 0.9%

*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)

FORM 263

Community College: Labette Community College
County: Labette County

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 i
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	$5,754,811	100.0%	69535700.0%	925900.0%	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	$0	0.0%	0.0%	0.0%	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$5,754,811	100.000%	$695,357	$9,259	$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.

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 10, 2026

Resolution No. 02-22

Governing Body Member	Yes	No	No Vote
Rod Landrum	✓		
Greg Chalker	✓		
Becky Dantic	✓		
John 'JR' Keene	✓		
Montie Taylor	✓		
David Winchell	✓		
TOTAL			

Certified:

Tonia Flora