EXHIBIT 1

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 34.312 mills by the Labette County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/11/2025 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 35.40 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 11th day of September, 2025 and **SIGNED** by the Governing Body.

ROLL CALL VOTE

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

Hearing to Exceed Revenue Neutral Rate held on 9/11/2025

Resolution No. 02-22

Governing Body Member	Yes	No	No Vote
Becky Dantic	✓		
Greg Chalker	✓		
Carl Hoskins	✓		
Rod Landrum	✓		
Montie Taylor	✓		
David Winchell	✓		
Total			

Certified: Rudi Flora

Budget Form CC-K 2025-2026 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 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		15,635,504	5,751,993	
Postsecondary Technical Education			7,455,773	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			324,580	xxxxxxxxx	
Total Current Funds Unrestricted			23,415,857	5,751,993	
Plant Funds Capital Outlay	71-501		1,578,449	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			1,578,449	0	
Total – All Funds		xxxxxxx	24,994,306		
Hearing Notice				Final Assessed Valuation	

Assisted by:

____

____

Revenue Neutral Rate: 34.312

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

Attest: __________________, 2025

____

County Clerk

Becky Dantic, Chair of Board of Trustees

**STATEMENT OF CONDITIONAL LEASE,
LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION**

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2025	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/27
Zetmeir Athletic Complex Expansion	6/15/2023	37 months	1.3330	1,408,918	0	1,408,918	443,950	475,755	11,075

*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	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	4,090,315	4,324,954	4,681,515
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	4,090,315	4,324,954	4,681,515
Revenues				
Student Sources:				
Tuition	4	772,120	318,065	2,305,790
Fees	5	1,303,389	513,131	2,736,154
Total Student Income	9	2,075,508	831,196	5,041,944
Federal Sources:				
Federal Grants	10	0	0	
Other Federal Income	11	0	0	
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	2,113,258	1,947,929	1,948,252
State Grants and Contracts	22	1,054,058	0	198,540
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	14,170	0
Total State Income	29	3,167,316	1,962,099	2,146,792
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	407,227
Current Year Ad Valorem Property Tax	31	4,967,386	5,064,175	xxxxxxxxxx
Motor Vehicle Tax	32	712,212	835,395	666,856
Recreational Vehicle Tax	33	9,795	9,423	9,510
Delinquent Tax	34	123,766	130,067	25,399
In Lieu of Tax - Industrial Revenue Bond	35	6,564	8,308	0
Other Local Income	36	0	0	
Total Local Income	39	5,819,724	6,047,368	1,108,991
Other Sources:				
Gifts	40	0	0	380,459
Interest	41	67,923	97,778	108,690
All Other Income	42	84,722	44,198	63,977
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Total Other Income	49	152,644	141,976	553,126
Total Revenues (9 + 19 + 29 + 39 + 49)	60	11,215,193	8,982,639	8,850,853
Total Resources Available (3 + 60)	62	15,305,508	13,307,593	13,532,368

* 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	15,305,508	13,307,593	13,532,368
EXPENDITURES				
Education and General:				
Instruction	63	1,544,889	1,527,584	6,208,590
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	420,376	457,124	798,340
Student Services	67	1,563,280	1,865,334	2,119,949
Institutional Support	68	4,350,615	3,771,812	5,159,141
Operation and Maintenance	69	883,929	986,224	1,283,302
Scholarships	70	462,313	0	0
Total Expenditures	79	9,225,401	8,608,078	15,569,322
Transfers				
Transfer to Vocational	81	0	0	0
Non-Mandatory Transfers	82	1,755,152	18,000	66,182
Mandatory Transfers	83	0	0	0
Total Transfers	89	1,755,152	18,000	66,182
Total Expenditures & Transfers (79 + 89)	90	10,980,553	8,626,078	15,635,504
Unencumbered Cash Balance June 30 (62 - 90)	91	4,324,954	4,681,515	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			4,681,515
Tax in Process (30)	95			407,227
Total Resources less tax-in-process (60 - 30)	96			8,443,626
Six Month Resources (50% of 96) *	97			4,221,813
Total Resources (94 thru 97)	98			17,754,181
Total Expenditures & Transfers (90)	99			15,635,504
Six Month Expenditures (50% of 99) *	100			7,817,752
Total 18 Month Expenditures (99 + 100)	101			23,453,256
Tax Required Prior to Operating Grant (101- 98)	102			5,699,075
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			5,699,075
Delinquent Tax Estimate	105	0.9%		52,918
Taxes Levied (104 + 105)	106			5,751,993

* 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	0	0	(2,714,888)
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	(2,714,888)
Revenues				
Student Sources:				
Tuition	4	728,431	125,310	604,284
Fees	5	388,242		212,000
Total Student Income	9	1,116,673	125,310	816,284
Federal Sources:				
Federal Grants	10	85,162	79,259	78,905
Other Federal Income	11	0		
Total Federal Income	19	85,162	79,259	78,905
State Sources:				
Tiered State Aid (Form 108)	20	1,056,481	913,025	1,016,383
State Grants and Contracts	22	285,522	264,028	270,392
State Retirement Contributions **	23	0	0	0
Other State Income	24	0	0	0
Total State Income	29	1,342,003	1,177,053	1,286,775
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	1,745,418		
Total Other Income	49	1,745,418	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,289,256	1,381,622	2,181,964
Total Resources Available (3 + 60)	62	4,289,256	1,381,622	(532,924)

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	4,289,256	1,381,622	(532,924)
EXPENDITURES				
Education and General:				
Instruction	63	2,353,794	2,252,972	7,088,535
Research	64	0		
Public Service	65	0		
Academic Support	66	279,869	270,591	272,558
Student Services	67	186,208	208,061	
Institutional Support	68	1,067,638	1,094,873	94,680
Operation and Maintenance	69	240,517	270,013	
Scholarships	70	161,229		
Total Expenditures	79	4,289,256	4,096,510	7,455,773
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,289,256	4,096,510	7,455,773
Unencumbered Cash Balance June 30 (62 - 90)	93	0	(2,714,888)	XXXXXXXX

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		18,346	76,087
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			4,643
Current Year Ad Valorem Property Tax	31	56,795	57,742	xxxxxxxxx
Motor Vehicle Tax	32	8,133		7,603
Recreational Vehicle Tax	33	112		108
Delinquent Tax	34	1,413		289
In Lieu of Tax - Industrial Revenue Bond	35	75		0
Other Local Income	36			
Total Local Income	39	66,528	57,742	12,644
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	66,528	57,742	12,644
Total Resources Available (3 + 60)	62	66,528	76,087	88,731

** 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	66,528	76,087	88,731
Expenditures				
Education and General:				
Instruction	63	48,182		
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	48,182	0	0
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	48,182	0	0
Unencumbered Cash Balance June 30 (62 - 90)	93	18,346	76,087	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			76,087
Tax in Process (30)	95			4,643
Total Resources (60 - 30)	96			8,001
Six Month Resources (50% of 96)	97			4,000
Total Resources (94 thru 97)	98			92,732
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			(92,732)
Delinquent Tax Percent	103	0.9200%		(861)
Taxes Levied (102 + 103)	104			(93,593)

* Recommended

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted		2023-2024	2024-2025	2025-2026 Proposed Budget					2025-2026
Auxiliary Enterprise Funds	Line	Audited Actual	Unaudited Actual	Fund	Fund	Fund	Fund	Fund	Proposed Budget
Unencumbered Cash Balance July 1	3	1,497	-5,641						-106,051
Revenues									
Student Sources	9	0	0	97,754					97,754
Federal Sources	15	0							0
Gifts and Grants	50	0							0
Sales	53	180,599	102,354	213,826					213,826
Other Income	52		6,833	13,000					13,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	180,599	109,187	324,580	0	0	0	0	324,580
Expenditures									
Salaries & Benefits	69	81,579	91,561	100,888					100,888
General Operating Expenses	70	15,167	33,664	58,342					58,342
Supplies	71	14,595	12,888	45,250					45,250
Cost of Goods Sold	72	71,942	56,756	91,600					91,600
Equipment	73	1,497	14,728	28,500					28,500
	74								0
	75								0
	76								0
	77								0
Total Expenditures	78	184,781	209,597	324,580	0	0	0	0	324,580
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	2,956							0
Total Transfers	89	2,956	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	187,737	209,597	324,580	0	0	0	0	324,580
Unencumbered Cash Balance June 30 (3 + 54 - 9(	92	-5,641	-106,051	0	0	0	0	0	-106,051

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	899,689	975,263	975,263
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24	322,717	278,364	928,274
PEI Loan Program Income	25			
Total State Income	29	322,717	278,364	928,274
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	84,331		
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	84,331	0	0
Total Revenues (19 + 29 + 39 + 49)	60	407,048	278,364	928,274
Total Resources Available (3 + 60)	62	1,306,737	1,253,627	1,903,537

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,306,737	1,253,627	1,903,537
Expenditures				
Plant Equipment and Facility	71	331,474	278,364	1,578,449
Principal on Bonds	72	0		
Interest and Fees	73	0		
Payments to Reserves	74	0		
Cash-Basis Reserve	75	0		
Total Expenditures	79	331,474	278,364	1,578,449
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	331,474	278,364	1,578,449
Unencumbered Cash Balance June 30 (62 - 90)	93	975,263	975,263	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			975,263
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			928,274
Six month Resources (50% of 96)	97			464,137
Total Resources (94 thru 97)	98			2,367,673
Total Expenditures & Transfers (90)	99			1,578,449
Six Month Expenditures (50% of 99) *	100			789,225
Total 18 Month Expenditures (99 + 100)	101			2,367,674
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.9%		0
Taxes Levied (102 + 103)	104			0

* Recommended

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 Labette Community College in Labette County will meet on September 11, 2025 at 5:30 PM at Labette Community College - Cardinal Event Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at Labette Community College - Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 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	10,980,553		8,626,078	35.000	15,635,504	5,751,993	35.400
Postsecondary Tech Ed	4,289,256		4,096,510		7,455,773	xxxxxxxxx	xxx
Adult Education	48,182		57,742	0.400	0	0	
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	187,737	xxx	209,597	xxx	324,580	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	331,474		278,364		1,578,449	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	15,837,202	0.000	13,268,291	35.400	24,994,306	xxxxxxxxx	35.400
						*Revenue Neutral Rate***	*34.312*
Total Tax Levied	5,414,473		5,576,326		xxxxxxxxxx	5,751,993	
Assessed Valuation	152,951,215		157,523,330		162,486,340		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	1,408,918	910,405	443,950
Total	1,408,918	910,405	443,950

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

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

(First published in the Parsons Sun Friday, August 22, 2025)

Budget Form CC-J

STATE OF KANSAS

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

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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	10,980,553		8,626,078	35.000	15,635,504	5,751,993	35.400
Postsecondary Tech Ed	4,289,256		4,096,510		7,455,773	xxxxxxxxx	xxx
Adult Education	48,182		57,742	0.400	0	0	
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	187,737	xxx	209,597	xxx	324,580	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	331,474		278,364		1,578,449	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	15,837,202	0.000	13,268,291	35.400	24,994,306	xxxxxxxxx	35.400
						Revenue Neutral Rate**	34.312
Total Tax Levied	5,414,473		5,576,326		xxxxxxxxxx	5,751,993	
Assessed Valuation	152,951,215		157,523,330		162,486,340		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	1,408,918	910,405	443,950
Total	1,408,918	910,405	443,950

* Tax Rates are expressed in mills

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

Leanna Doherty

Leanna Doherty, VP of Finance & Operations

August 22, 26

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 22nd day of AUGUST 2025, with subsequent publications being made on the following dates:

AUGUST 24th, 2025 ________, 2025

________, 2025 ________, 2025

Elaina Willford

Subscribed and sworn to and before me this 26th day of August, 2025

Darla D. Westhoff
Notary Public

My commission expires: 10.10.26

Printer's Fee .... $ 240.00

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

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Total Publication Fees ...... $ 250.00

DARLA D. WESTHOFF
Notary Public - State of Kansas
My Appt. Expires 10.10.26

Form 108
(Revised 5/2025)

Community College Name: Labette Community College

County: Labette 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.	$1,948,252	$1,016,383	$2,964,635
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.	$1,947,929	$1,803,886	$3,751,815
3. Estimated increase in State Funding for K.S.A. 71-204			$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$0

Form 112
(Revised 5/2025)

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

2025-2026

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*				
2. 2024 Actual Taxes Levied*		$5,522,206		$62,964
3. Less: delinquent taxes	0.9%	$50,804	$0	$579
4. Less: 2024 Taxes Received*		$5,064,175		$57,742
5. Total Deductions (add Lines 3 + 4)		$5,114,979	$0	$58,321
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$407,227	$0	$4,643
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$38,103	$0	$434
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$25,399	$0	$289

* These amounts are available from the County Treasurer.

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

Form 112
(Revised 5/2025)

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
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*					
3. Less: delinquent taxes	0.9%	$0	$0	$0	$0
4. Less: 2024 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$0	$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%)		$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) 7/1/25 to 6/30/26: $674,459

*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26: $9,618

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26: $0

Actual Deliquency for 2023 Taxes *: 3.4%

Estimated Delinquency Rate used in this budget: 0.9%

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

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2025)

Community College: Labette Community College
County: Labette 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	$5,522,206	98.9%	66685554.3%	950957.2%	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$62,964	1.1%	760345.7%	10842.8%	0.0%	
4.	Capital Outlay	$0	0.0%	0.0%	0.0%	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$5,585,170	100.000%	$674,459	$9,618	$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 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.

Input Sheet for Community College Budget Workbook

Enter special district name (may be Longer than green cell):	Labette Community College
Enter county name followed by "County":	Labette County
Enter year being budgeted (YYYY):	**2026**

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

Note: All amounts are to be entered as whole numbers only.

☐ Data should only be entered in the green-shaded cells on the input sheets

The input for the following comes directly from the 2025 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2025 *Expenditures*	Amount of 2024 Ad Valorem Tax
General	71-204	14,515,332	5,512,364
Postsecondary Technical Education		5,597,965	XXXXXXXXX