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 FORT SCOTT COMMUNITY COLLEGE in Bourbon County will meet on August 31, 2026 at 5:30 PM at Ellis Fine Arts 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 Hedges Administration Building 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	6,840,734	29.921	7,282,548	29.942	8,233,179	4,304,690	29.942
Postsecondary Tech Ed	3,381,674	0.000	3,340,002	0.000	3,606,534	xxxxxxxxx	xxx
Adult Education	17,033	0.000	17,000	0.000	17,250	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	161,500	xxxxxxxxx	xxx
Auxiliary Enterprise	1,235,685	xxx	1,329,910	xxx	2,542,503	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	316,042	0.000	378,724	0.000	823,876	0	0.000
Bond and Interest	0	0.000	0	0.000	0	0	0.000
Special Assessment	0	0.000	0	0.000	0	0	0.000
No Fund Warrants	0	0.000	0	0.000	0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	11,791,168	29.921	12,348,184	29.942	15,384,842	xxxxxxxxx	29.942
						*Revenue Neutral Rate***	*28.882*
Total Tax Levied	3,988,703		4,155,652		xxxxxxxxxx	4,304,690	
Assessed Valuation	133,307,804		138,681,091		143,767,695		

Outstanding Indebtedness, July 1

	2024	2025	2026
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
Certificates of Participation	5,541,229	4,756,095	4,170,174
Temporary Notes			
Lease Purchase Principal			
Total	5,541,229	4,756,095	4,170,174

* Tax Rates are expressed in mills.

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

Doug Ropp, Board Chair

Page No.