Budget Form CC-K 2022-2023 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Johnson County , STATE OF KANSAS

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

Johnson 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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4	176,234,589	109,117,047	
Postsecondary Technical Education		6	56,711,725	xxxxxxxxx	
Adult Education	71-617	8	773,747	0	
Adult Supplementary Education	74-32,261	10	8,490,469	xxxxxxxxx	
Motorcycle Driver Safety	71-1508	12	109,800	xxxxxxxxx	
Truck Driver Training Course	71-1509	14	1,015,873	xxxxxxxxx	
Auxiliary Enterprise		16	15,797,899	xxxxxxxxx	
Total Current Funds Unrestricted			259,134,102	109,117,047	
Plant Funds					
Capital Outlay	71-501	17	9,128,974	6,755,783	
Bond and Interest	10-113		0	0	
Special Assessment		19	1,130,000	270,863	
No Fund Warrants			0	0	
Revenue Bonds	10-113	21	1,705,300	xxxxxxx	
Total Plant Funds			11,964,274	7,026,646	
Total – All Funds		xxxxxxx	271,098,376		
Hearing Notice		22		Final Assessed Valuation	

Assisted by:
Not Assisted

Revenue Neutral Rate: 8.264

Attest: _____, 2022

County Clerk

Chair, Board of Trustees

Signature and Title of Elected Official

Gerald Lee Gross, Jr.

STATE OF KANSAS
Budget Form CC-A
2022-2023

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2022	Date Due		Amount Due 7/1/22 - 6/30/23		Amount Due 7/1/23 - 12/31/23	
					Interest	Principal	Interest	Principal	Interest	Principal
Series 2012 (Ref 2004) Revenue Bonds	11/8/2012	1.0/2.0%	5,135,000	1,185,000	11/15	11/15	11,850	190,000	9,950	195,000
					5/15		9,950	0		
Series 2015 (Ref 2006) Revenue Bonds	8/18/2015	2.0%	4,250,000	0	11/15	11/15	0	0	0	0
					5/15		0	0	0	0
Series 2019 (Ref 2011) Revenue Bonds	11/13/2019	2.0/4.0%	8,565,000	8,150,000	11/15	11/15	147,950	1,220,000	123,550	1,270,000
					5/15		123,550	0		
Total Revenue Bonds			**17,950,000**	**9,335,000**			**293,300**	**1,410,000**	**133,500**	**1,465,000**

STATE OF KANSAS
Budget Form CC-A1
2022-2023

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 6/30/2022	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/23
Series 2017 Certificates of Participation	10/4/2017	20 years	3.0/5.0%			50,000,000	45,935,000	3,684,488	2,961,369

*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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	100,631,771	121,836,285	100,288,305
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	100,631,771	121,836,285	100,288,305
Revenues				
Student Sources:				
Tuition	4	19,574,797	18,130,688	18,566,693
Fees	5	313,828	264,627	355,000
Total Student Income	9	19,888,625	18,395,315	18,921,693
Federal Sources:				
Federal Grants	10	2,221,455	0	0
Other Federal Income	11			
Total Federal Income	19	2,221,455	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	15,651,974	15,637,795	17,550,506
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23	9,197,145	8,598,059	8,598,059
Other State Income	24			
Total State Income	29	24,849,119	24,235,854	26,148,565
Local Sources:				
Prior Year Ad Valorem Property Tax	30	1,931,888	2,162,878	2,666,528
Current Year Ad Valorem Property Tax	31	98,369,867	101,525,310	xxxxxxxxxx
Motor Vehicle Tax	32	9,453,660	9,246,676	9,825,455
Recreational Vehicle Tax	33	76,259	75,153	47,845
Delinquent Tax	34	314,479	876,642	479,101
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	122,840	135,320	
Total Local Income	39	110,268,993	114,021,979	13,018,929
Other Sources:				
Gifts	40	0	0	0
Interest	41	53,645	470,099	500,000
All Other Income	42	1,314,374	2,430,034	2,583,499
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Total Other Income	49	1,368,019	2,900,133	3,083,499
Total Revenues (9 + 19 + 29 + 39 + 49)	60	158,596,211	159,553,281	61,172,686
Total Resources Available (3 + 60)	62	259,227,982	281,389,566	161,460,991

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

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

Adopted Budget 2022-2023

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	259,227,982	281,389,566	161,460,991
EXPENDITURES				
Education and General:				
Instruction	63	48,082,995	59,062,096	57,621,068
Research	64	0	0	0
Public Service	65	393,933	483,882	472,076
Academic Support	66	18,306,297	22,486,292	21,937,660
Student Services	67	11,586,264	14,231,830	13,884,595
Institutional Support	68	26,370,336	32,391,646	31,601,338
Operation and Maintenance	69	11,122,813	13,662,557	13,329,211
Scholarships	70	0	0	0
Total Expenditures	79	115,862,638	142,318,304	138,845,947
Transfers				
Transfer to Vocational	81	21,508,485	38,782,957	37,388,642
Non-Mandatory Transfers	82	20,574	0	0
Mandatory Transfers	83	0	0	0
Total Transfers	89	21,529,059	38,782,957	37,388,642
Total Expenditures & Transfers (79 + 89)	90	137,391,697	181,101,261	176,234,589
Unencumbered Cash Balance June 30 (62 - 90)	91	121,836,285	100,288,305	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			100,288,305
Tax in Process (30)	95			2,666,528
Total Resources less tax-in-process (60 - 30)	96			58,506,158
Six Month Resources (50% of 96) *	97			29,253,079
Total Resources (94 thru 97)	98			190,714,070
Total Expenditures & Transfers (90)	99			176,234,589
Six Month Expenditures (50% of 99) *	100			123,302,530
Total 18 Month Expenditures (99 + 100)	101			299,537,119
Tax Required Prior to Operating Grant (101- 98)	102			108,823,049
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			1,888,342
Tax Required (102 - 103)	104			106,934,706
Delinquent Tax Estimate	105	2.0%		2,182,341
Taxes Levied (104 + 105)	106			109,117,047

* 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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	0	0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	6,680,980	6,769,971	7,728,579
Fees	5			
Total Student Income	9	6,680,980	6,769,971	7,728,579
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	6,536,167	6,750,474	7,198,191
LAVTR	21			0
State Grants and Contracts	22	377,050	394,484	884,430
State Retirement Contributions **	23	3,401,684	3,511,883	3,511,883
Other State Income	24	1,437,346	1,920,243	
Total State Income	29	11,752,247	12,577,084	11,594,504
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	21,508,485	38,782,957	37,388,642
Total Other Income	49	21,508,485	38,782,957	37,388,642
Total Revenues (9 + 19 + 29 + 39 + 49)	60	39,941,712	58,130,012	56,711,725
Total Resources Available (3 + 60)	62	39,941,712	58,130,012	56,711,725

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	39,941,712	58,130,012	56,711,725
EXPENDITURES				
Education and General:				
Instruction	63	16,575,810	24,123,955	23,535,366
Research	64	0	0	0
Public Service	65	135,802	197,642	192,820
Academic Support	66	6,310,790	9,184,542	8,960,453
Student Services	67	3,994,171	5,813,001	5,671,173
Institutional Support	68	9,090,734	13,230,391	12,907,589
Operation and Maintenance	69	3,834,404	5,580,481	5,444,326
Scholarships	70	0	0	0
Total Expenditures	79	39,941,712	58,130,012	56,711,725
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	39,941,712	58,130,012	56,711,725
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 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	617,717	613,924	629,639
Other Federal Income	11			
Total Federal Income	19	617,717	613,924	629,639
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	160,487	157,698	144,108
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	160,487	157,698	144,108
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
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	778,204	771,622	773,747
Total Resources Available (3 + 60)	62	778,204	771,622	773,747

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2022-2023

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	778,204	771,622	773,747
Expenditures				
Education and General:				
Instruction	63	778,204	771,622	773,747
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	778,204	771,622	773,747
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	778,204	771,622	773,747
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			773,747
Six Month Resources (50% of 96)	97			386,874
Total Resources (94 thru 97)	98			1,160,621
Total Expenditures & Transfers (90)	99			773,747
Six Month Expenditures (50% of 99) *	100			386,874
Total 18 Month Expenditures (99 + 100)	101			1,160,621
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	2.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	941,470	2,305,316	2,031,047
Revenues				
Student Sources:				
Tuition	4	3,072,614	4,226,665	4,828,300
Fees	5			
Total Student Income	9	3,072,614	4,226,665	4,828,300
Federal Sources:				
Federal Grants	10	1,977,060	0	0
Other Federal Income	11			
Total Federal Income	19	1,977,060	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	0	10,527	15,000
All Other Income	42	516,900	1,039,029	1,753,600
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	516,900	1,049,556	1,768,600
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,566,574	5,276,221	6,596,900
Total Resources Available (3 + 60)	62	6,508,044	7,581,537	8,627,947

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	6,508,044	7,581,537	8,627,947
EXPENDITURES				
Education and General:				
Instruction	63	2,551,100	3,369,206	5,153,804
Research	64			
Public Service	65			
Academic Support	66	1,515,173	2,001,070	3,060,995
Student Services	67			
Institutional Support	68	136,455	180,214	275,670
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	4,202,728	5,550,490	8,490,469
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,202,728	5,550,490	8,490,469
Unencumbered Cash Balance June 30 (62 - 90)	93	2,305,316	2,031,047	xxxxxxxxx

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	865,226	1,046,298	965,363
Revenues				
Student Sources:				
Tuition	4	163,005	152,620	110,000
Fees	5			
Total Student Income	9	163,005	152,620	110,000
Federal Sources:				
Federal Grants	10	75,641	0	0
Other Federal Income	11			
Total Federal Income	19	75,641	0	0
State Sources:				
State Grants and Contracts	22	28,470	43,840	40,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	28,470	43,840	40,000
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	267,116	196,460	150,000
Total Resources Available (3 + 60)	62	1,132,342	1,242,758	1,115,363

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,132,342	1,046,298	965,363
Expenditures				
Education and General:				
Instruction	63	86,044	80,935	109,800
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	86,044	80,935	109,800
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	86,044	80,935	109,800
Unencumbered Cash Balance June 30 (62 - 90)	93	1,046,298	965,363	xxxxxxxxx

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	469,857	774,135	1,107,431
Revenues				
Student Sources:				
Tuition	4	438,546	735,430	625,000
Fees	5			
Total Student Income	9	438,546	735,430	625,000
Federal Sources:				
Federal Grants	10	76,649	0	0
Other Federal Income	11			
Total Federal Income	19	76,649	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	8,656	17,666	0
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	8,656	17,666	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	523,851	753,096	625,000
Total Resources Available (3 + 60)	62	993,708	1,527,231	1,732,431

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	993,708	1,527,231	1,732,431
EXPENDITURES				
Education and General:				
Instruction	63	219,573	419,800	1,015,873
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	219,573	419,800	1,015,873
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	219,573	419,800	1,015,873
Unencumbered Cash Balance June 30 (62 - 90)	93	774,135	1,107,431	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2022-2023

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget Fund	 Fund	 Fund	 Fund	 Fund	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	2,683,783	5,579,616						2,962,747
Revenues									
Student Sources	9								0
Federal Sources	15	4,782,798	0						0
Gifts and Grants	50								0
Sales	53	5,689,589	7,572,204	10,620,135					10,620,135
Other Income	52	2,093,881	1,997,119	1,936,500					1,936,500
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	12,566,268	9,569,323	12,556,635	0	0	0	0	12,556,635
Expenditures									
Salaries & Benefits	69	3,896,626	4,865,537	6,313,378					6,313,378
General Operating Expenses	70	1,942,888	2,278,127	3,164,721					3,164,721
Supplies	71	0	0	0					0
Cost of Goods Sold	72	3,804,188	5,017,528	6,294,800					6,294,800
Equipment	73	26,733	25,000	25,000					25,000
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	9,670,435	12,186,192	15,797,899	0	0	0	0	15,797,899
Transfers									
Mandatory Transfers	80	0							0
Non-Mandatory Transfers	81	0							0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	9,670,435	12,186,192	15,797,899	0	0	0	0	15,797,899
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	5,579,616	2,962,747	-3,241,264	0	0	0	0	-278,517

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	2,838,682	6,800,138	6,885,127
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
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	112,726	126,243	155,795
Current Year Ad Valorem Property Tax	31	5,626,129	5,931,680	xxxxxxxxx
Motor Vehicle Tax	32	545,482	539,603	574,059
Recreational Vehicle Tax	33	4,412	4,387	2,795
Delinquent Tax	34	18,361	51,805	27,992
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	7,049	7,896	0
Total Local Income	39	6,314,159	6,661,614	760,641
Other Sources:				
Gifts	40	0	0	0
Interest	41	0	35,685	25,000
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	35,685	25,000
Total Revenues (19 + 29 + 39 + 49)	60	6,314,159	6,697,299	785,641
Total Resources Available (3 + 60)	62	9,152,841	13,497,437	7,670,768

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	9,152,841	13,497,437	7,670,768
Expenditures				
Plant Equipment and Facility	71	406,888	6,612,310	6,238,974
Principal on Bonds	72	1,930,000	0	0
Interest and Fees	73	15,815	0	0
Payments to Reserves	74	0	0	2,890,000
Cash-Basis Reserve	75			
Total Expenditures	79	2,352,703	6,612,310	9,128,974
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	2,352,703	6,612,310	9,128,974
Unencumbered Cash Balance June 30 (62 - 90)	93	6,800,138	6,885,127	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			6,885,127
Tax in Process (40)	95			155,795
Total Resources (60 - 40)	96			629,846
Six month Resources (50% of 96)	97			314,923
Total Resources (94 thru 97)	98			7,985,691
Total Expenditures & Transfers (90)	99			9,128,974
Six Month Expenditures (50% of 99) *	100			5,477,384
Total 18 Month Expenditures (99 + 100)	101			14,606,358
Tax Required (101 - 98)	102			6,620,668
Delinquent Tax Percent	103	2.0%		135,116
Taxes Levied (102 + 103)	104			6,755,783

* Recommended

Special Assessment Funds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	1,151,559	1,357,626	1,583,412
Revenues				
State Sources:				
LAVTR	21	0	0	0
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	7,649	8,497	10,572
Current Year Ad Valorem Property Tax	31	378,808	402,541	xxxxxxxxx
Motor Vehicle Tax	32	37,017	36,524	38,957
Recreational Vehicle Tax	33	296	300	190
Delinquent Tax	34	1,181	3,267	1,900
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	478	536	
Total Local Income	39	425,429	451,665	51,619
Other Sources:				
Gifts	40			
Interest	41	704	4,924	0
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	704	4,924	0
Total Revenues (29 + 39 + 49)	60	426,133	456,589	51,619
Total Resources Available (3 + 60)	62	1,577,692	1,814,215	1,635,031

STATE OF KANSAS
Budget Form CC-I
2022-2023

Adopted Budget

Special Assessment Funds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,577,692	1,814,215	1,635,031
Expenditures				
Plant Equipment and Facility	71	220,066	230,803	300,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			830,000
Cash-Basis Reserve	75			
Total Expenditures	79	220,066	230,803	1,130,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	220,066	230,803	1,130,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,357,626	1,583,412	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,583,412
Tax in Process (30)	95			10,572
Total Resources (60 - 30)	96			41,047
Six month Resources (50% of 96)	97			20,523
Total Resources (94 thru 97)	98			1,655,554
Total Expenditures & Transfers (90)	99			1,130,000
Six Month Expenditures (50% of 99) *	100			791,000
Total 18 Month Expenditures (99 + 100)	101			1,921,000
Tax Required (101 - 98)	102			265,446
Delinquent Tax Percent	103	2.0%		5,417
Taxes Levied (102 + 103)	104			270,863

*Recommended

STATE OF KANSAS
Budget Form CC-I
Adopted Budget 2022-2023

Revenue Bonds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	1,810,128	1,875,073	1,698,262
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41	981	51	10,000
All Other Income	42	1,664,769	1,425,268	1,360,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,665,750	1,425,319	1,370,000
Total Revenues (39 + 49)	60	1,665,750	1,425,319	1,370,000
Total Resources Available (3 + 60)	62	3,475,878	3,300,392	3,068,262
EXPENDITURES				
Principal on Bonds	72	1,240,000	1,270,000	1,410,000
Interest and Fees	73	360,805	332,130	295,300
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,600,805	1,602,130	1,705,300
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,600,805	1,602,130	1,705,300
Unencumbered Cash Balance June 30 (62 - 90)	93	1,875,073	1,698,262	1,362,962

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Johnson County Community College in Johnson County will meet on September 15, 2022 at 5:00 p.m. at 12345 College Boulevard, Overland Park KS 66210 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 Johnson County Community College and will be available at this hearing.

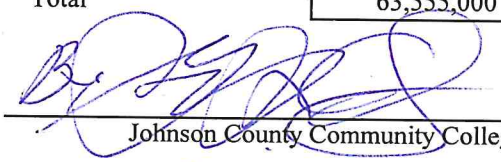
BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	137,391,697	8.652	181,101,261	8.575	176,234,589	109,117,047	8.075
Postsecondary Tech Ed	39,941,712	xxx	58,130,012	xxx	56,711,725	xxxxxxxxx	xxx
Adult Education	778,204	xxx	771,622	xxx	773,747	0	0.000
Adult Supp Education	4,202,728	xxx	5,550,490	xxx	8,490,469	xxxxxxxxx	xxx
Motorcycle Driver	86,044	xxx	80,935	xxx	109,800	xxxxxxxxx	xxx
Truck Driver Training	219,573	xxx	419,800	xxx	1,015,873	xxxxxxxxx	xxx
Auxiliary Enterprise	9,670,435	xxx	12,186,192	xxx	15,797,899	xxxxxxxxx	xxx
Plant Funds						xxxxxxxxx	xxx
Capital Outlay	2,352,703	0.505	6,612,310	0.501	9,128,974	6,755,783	0.500
Bond and Interest	0	xxx	0	xxx	0	0	0.000
Special Assessment	220,066	0.034	230,803	0.034	1,130,000	270,863	0.020
No Fund Warrants	0	xxx	0	xxx	0	0	0.000
Revenue Bonds	1,600,805	xxx	1,602,130	xxx	1,705,300	xxxxxxxxx	xxx
Total All Funds	196,463,967	9.191	266,685,555	9.110	271,098,376	xxxxxxxxx	8.595
						*Revenue Neutral Rate***	*8.264*
Total Tax Levied	107,845,626		111,660,500		xxxxxxxxxx	116,143,693	
Assessed Valuation	11,733,829,400		12,256,915,499		13,513,137,181		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds	0	0	0
Capital Outlay Bonds	1,930,000	0	0
Revenue Bonds	11,845,000	10,605,000	9,335,000
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	49,780,000	47,905,000	45,935,000
Total	63,555,000	58,510,000	55,270,000



Johnson County Community College, Chair, Board of Trustees

Chair

* Tax Rates are expressed in mills.

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

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

JCCC - MARKETING DEPT
12345 COLLEGE BLVD BOX 6
OVERLAND PARK KS 66210-1283

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING - EXCEED RNR & BUDGET
8/23/22

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 23, 2022

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L98493
Publication Fees: $391.62

First published in The Legal Record, Tuesday, August 23, 2022.

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

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BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

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Current Funds Unrestricted General Fund	137,391,697	8.652	181,101,261	8.575	176,234,589	109,117,047	8.075
Postsecondary Tech Ed	39,941,712	xxx	58,130,012	xxx	56,711,725	xxxxxxxx	xxx
Adult Education	778,204	xxx	771,622	xxx	773,747	0	0.000
Adult Supp Education	4,202,728	xxx	5,550,490	xxx	8,490,469	xxxxxxxx	xxx
Motorcycle Driver	86,044	xxx	80,935	xxx	109,800	xxxxxxxx	xxx
Truck Driver Training	219,573	xxx	419,800	xxx	1,015,873	xxxxxxxx	xxx
Auxiliary Enterprise	9,670,435	xxx	12,186,192	xxx	15,797,899	xxxxxxxx	xxx
Plant Funds						xxxxxxxx	xxx
Capital Outlay	2,352,703	0.505	6,612,310	0.501	9,128,974	6,755,783	0.500
Bond and Interest	0	xxx	0	xxx	0	0	0.000
Special Assessment	220,066	0.034	230,803	0.034	1,130,000	270,863	0.020
No Fund Warrants	0	xxx	0	xxx	0	0	0.000
Revenue Bonds	1,600,805	xxx	1,602,130	xxx	1,705,300	xxxxxxxx	xxx
Total All Funds	196,463,967	9.191	266,685,555	9.110	271,098,376	xxxxxxxx	8.595
					*Revenue Neutral Rate***		*8.264*
Total Tax Levied	107,845,626		111,660,500		xxxxxxxxx	116,143,693	
Assessed Valuation	11,733,829,400		12,256,915,499		13,513,137,181		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds	0	0	0
Capital Outlay Bonds	1,930,000	0	0
Revenue Bonds	11,845,000	10,605,000	9,335,000
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	49,780,000	47,905,000	45,935,000
Total	63,555,000	58,510,000	55,270,000

* Tax Rates are expressed in mills.

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

Johnson County Community College, Chair, Board of Trustees

Chair

8/23

A RESOLUTION OF THE BOARD OF TRUSTEES OF JOHNSON COUNTY COMMUNITY COLLEGE, JOHNSON COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Johnson County Community College was calculated as 8.264 mills by the Johnson County Clerk; and

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

WHEREAS, the Board of Trustees held a hearing on September 15, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Board of Trustees of Johnson 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 JOHNSON COUNTY COMMUNITY COLLEGE:

Johnson County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.264 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.

ADOPTED by the Board of Trustees of Johnson County Community College, Johnson County, Kansas this 15th day of September, 2022.

Chair of the Board of Trustees

Secretary of the Board of Trustees

Roll Call Vote

A Roll Call Vote of the Board of Trustees of Johnson County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 15, 2022

Governing Body Member	Yes	No	No Vote
Lee Cross, Chair	X		
Nancy Ingram, Vice Chair	X		
Laura Smith-Everett, Treasurer	X		
Mark Hamill, Secretary		X	
Greg Musil	X		
Joy Koesten	X		
Dawn Rattan	X		
TOTAL	6	1	—

Certified:

Kimmel Litt
CFO
9.15.22

Community College Name: Johnson County Community College

County: Johnson County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$17,550,506	$7,198,191	$24,748,697
2. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$15,637,795	$6,750,474	$22,388,269
3. Estimated increase in State Funding for K.S.A. 71-204			$2,360,428
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$1,888,342

Community College: Johnson County Community College
County: Johnson County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*		$0	$0	$0
2. 2021 Actual Taxes Levied*		$105,150,137	$0	$0
3. Less: delinquent taxes	0.911%	$958,299	$0	$0
4. Less: 2021 Taxes Received*		$101,525,310	$0	$0
5. Total Deductions (add Lines 3 + 4)		$102,483,609	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$2,666,528	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$718,724	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$479,101	$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: Johnson County Community College
County: Johnson County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/22*		$0	$0	$0	$0
2. 2021 Actual Taxes Levied*		$6,143,464	$0	$416,913	$0
3. Less: delinquent taxes	0.911%	$55,989	$0	$3,800	$0
4. Less: 2021 Taxes Received*		$5,931,680		$402,541	
5. Total Deductions (add Lines 3 + 4)		$5,987,669	$0	$406,341	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$155,795	$0	$10,572	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$41,992	$0	$2,850	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$27,992	$0	$1,900	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/22 to 6/30/23: $10,438,471

*10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23: $50,830

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23: $0

Actual Deliquency for 2020 Taxes *: 0.911%

Estimated Delinquency Rate used in this budget: 2.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/22 to 6/30/23: $0

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2022)

Community College: Johnson County Community College
County: Johnson 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

2022-2023

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 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

		(1) 2021 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	$105,150,137	94.1%	$9,825,455	$47,845	$0	
2.	Postsecondary Tech Ed	$0	0.0%	$0	$0	$0	
3.	Adult Education	$0	0.0%	$0	$0	$0	
4.	Capital Outlay	$6,143,464	5.5%	$574,059	$2,795	$0	
5.	Bond and Interest	$0	0.0%	$0	$0	$0	
6.	Special Assessment	$416,913	0.4%	$38,957	$190	$0	
7.	No Fund Warrants	$0	0.0%	$0	$0	$0	
8.			0.0%	$0	$0	$0	
9.			0.0%	$0	$0	$0	
10.	TOTAL	$111,710,514	100.000%	$10,438,471	$50,830	$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 2022-2023.
(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 7/1/22 - 6/30/23.
(f) The college may place this amount in any or all levy funds.