Budget Form CC-K ~~2022-2023~~ 2023-2024

STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Butler COUNTY, STATE OF KANSAS

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

Butler 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 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

Table of Contents:			2023-2024 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2023 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 - 5	63,426,927	12,748,659	12.269
Postsecondary Technical Education		6 - 7	18,443,432	xxxxxxxxx	
Adult Education	71-617	8 - 9	700,350	0	
Adult Supplementary Education	74-32,261	10 - 11	698,500	xxxxxxxxx	
Motorcycle Driver Safety	71-1508	12 - 13	20,000	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise		14	6,000,000	xxxxxxxxx	
Total Current Funds Unrestricted			89,289,209	12,748,659	
Plant Funds					
Capital Outlay	71-501	15 - 16	489,511	0	
Bond and Interest	10-113			0	
Special Assessment				0	
No Fund Warrants				0	
Revenue Bonds	10-113			xxxxxxx	
Total Plant Funds			489,511	0	
Total – All Funds		xxxxxxx	89,778,720	12,748,659	12.269
Hearing Notice		17		Final Assessed Valuation	
				1,044,072,212 - 4,906,842 = 1,039,165,370	
				Revenue Neutral Rate:	12.431

Assisted by:

Kent Williams, VP Finance

Attest: Nov. 9, 2023

Tatum Stafford

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Signature and Title of Elected Official

STATE OF KANSAS
Budget Form CC-A
2023-2024

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2023	Date Due		Amount Due 7/1/23 - 6/30/24		Amount Due 7/1/24 - 12/31/25	
					Interest	Principal	Interest	Principal	Interest	Principal

STATE OF KANSAS
Budget Form CC-A1
2023-2024

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 6/30/2023	Payments Due 7/1/23 - 6/30/24	Payments Due 7/1/24 - 12/31/24
Fire Science Building	12/1/2012	20 years	2.8536	1,841,739	0	1,841,739	1,004,667	120,763	60,381
Refinance Cummins/Contract Energy	8/3/2021	7 years	2.0000	4,345,000	0	4,345,000	3,640,000	785,600	769,200
Andover 5000 Building	4/23/2019	20 years	2.9000	8,260,000	0	8,260,000	6,970,000	554,381	100,378
							11,614,667		

*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	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	18,965,953	22,882,714	21,424,373
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	18,965,953	22,882,714	21,424,373
Revenues				
Student Sources:				
Tuition	4	9,010,041	8,427,192	10,329,067
Fees	5	4,574,076	4,448,345	5,452,262
Total Student Income	9	13,584,118	12,875,537	15,781,330
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	11,259,383	14,265,276	14,515,023
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			3,264,353
Other State Income	24			
Total State Income	29	11,259,383	14,265,276	17,779,376
Local Sources:				
Prior Year Ad Valorem Property Tax	30	12,181,141	12,197,773	342,521
Current Year Ad Valorem Property Tax	31	299,397	345,077	xxxxxxxxxx
Motor Vehicle Tax	32	1,392,457	1,441,529	1,392,457
Recreational Vehicle Tax	33	23,572	24,930	24,930
Delinquent Tax	34	377,925	243,452	193,903
In Lieu of Tax - Industrial Revenue Bond	35			
Other Local Income	36	28,205	32,563	32,452
Total Local Income	39	14,302,698	14,285,323	1,986,263
Other Sources:				
Gifts	40			
Interest	41	(1,567)	627,560	627,560
All Other Income	42	13,398,372	3,619,913	4,735,976
Cancellation of Prior Year Encumbrances	43	31,151	51,157	xxxxxxxxxx
Total Other Income	49	13,427,956	4,298,631	5,363,537
Total Revenues (9 + 19 + 29 + 39 + 49)	60	52,574,155	45,724,767	40,910,506
Total Resources Available (3 + 60)	62	71,540,108	68,607,480	62,334,879

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

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

STATE OF KANSAS
Budget Form CC-B

Adopted Budget 2023-2024

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	71,540,108	68,607,480	62,334,879
EXPENDITURES				
Education and General:				
Instruction	63	12,727,086	13,382,203	18,900,435
Research	64			
Public Service	65			
Academic Support	66	2,378,781	2,475,005	3,403,114
Student Services	67	6,037,906	6,546,226	9,001,015
Institutional Support	68	8,786,889	10,355,173	14,738,289
Operation and Maintenance	69	4,773,352	5,101,853	7,015,012
Scholarships	70	2,960,257	2,886,606	3,969,063
Total Expenditures	79	37,664,271	40,747,065	57,026,927
Transfers				
Transfer to Vocational	81	1,800,000	4,000,000	4,000,000
Non-Mandatory Transfers	82	7,904,617	1,029,399	1,000,000
Mandatory Transfers	83	1,288,506	1,406,643	1,400,000
Total Transfers	89	10,993,123	6,436,042	6,400,000
Total Expenditures & Transfers (79 + 89)	90	48,657,394	47,183,107	63,426,927
Unencumbered Cash Balance June 30 (62 - 90)	91	22,882,714	21,424,373	xxxxxxxx
		(0)	0	
Tax Computation				
Unencumbered Cash Balance (3)	94			21,424,373
Tax in Process (30)	95			342,521
Total Resources less tax-in-process (60 - 30)	96			40,567,985
Six Month Resources (50% of 96) *	97			20,283,992
Total Resources (94 thru 97)	98			82,618,871
Total Expenditures & Transfers (90)	99			63,426,927
Six Month Expenditures (50% of 99) *	100			31,713,464
Total 18 Month Expenditures (99 + 100)	101			95,140,390
Tax Required Prior to Operating Grant (101- 98)	102			12,521,519
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			155,320
Tax Required (102 - 103)	104			12,366,199
Delinquent Tax Estimate	105	3.0%		382,460
Taxes Levied (104 + 105)	106			12,748,659

* 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	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	2,191,628	470,732	524,289
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	2,191,628	470,732	524,289
Revenues				
Student Sources:				
Tuition	4	3,582,751	3,501,383	5,511,185
Fees	5	2,149,293	2,216,524	3,575,865
Total Student Income	9	5,732,044	5,717,908	9,087,050
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	5,002,968	4,986,455	4,492,663
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	5,002,968	4,986,455	4,492,663
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	1,857,567	228,386	1,000,000
Cancellation of Prior Year Encumbrances	43	20,069	12,674	xxxxxxxxx
Transfer from General Fund	44		4,000,000	4,000,000
Total Other Income	49	1,877,637	4,241,061	5,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	12,612,649	14,945,423	18,579,713
Total Resources Available (3 + 60)	62	14,804,276	15,416,155	19,104,002

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	14,804,276	15,416,155	19,104,002
EXPENDITURES				
Education and General:				
Instruction	63	5,198,946	5,675,735	7,172,126
Research	64			0
Public Service	65			0
Academic Support	66	1,374,248	1,478,500	1,868,302
Student Services	67	1,396,333	1,471,410	1,859,343
Institutional Support	68	3,391,575	3,858,711	4,876,049
Operation and Maintenance	69	1,002,069	1,159,513	1,465,215
Scholarships	70	552,231	555,849	702,397
Total Expenditures	79	12,915,402	14,199,718	17,943,432
Transfers				
Non-Mandatory Transfers	82	1,018,802	346,151	500,000
Mandatory Transfers	83	399,340	345,997	
Total Transfers	89	1,418,142	692,148	500,000
Total Expenditures & Transfers (79 + 89)	90	14,333,544	14,891,866	18,443,432
Unencumbered Cash Balance June 30 (62 - 90)	93	470,732	524,289	xxxxxxxx

STATE OF KANSAS
Budget Form CC-D
2023-2024

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	250
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	208,087	240,700	350,000
Other Federal Income	11			
Total Federal Income	19	208,087	240,700	350,000
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	82,639	78,191	100,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	82,639	78,191	100,000
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	138,469	156,982	250,183
Cancellation of Prior Year Encumbrances	43		2,572	xxxxxxxxx
Total Other Income	49	138,469	159,555	250,183
Total Revenues (9 + 19 + 29 + 39 + 49)	60	429,195	478,446	700,183
Total Resources Available (3 + 60)	62	429,195	478,446	700,433

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2023-2024

Current Funds Unrestricted **Adult Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	429,195	478,446	700,433
Expenditures				
Education and General:				
Instruction	63	429,195	478,196	700,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	429,195	478,196	700,350
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	429,195	478,196	700,350
Unencumbered Cash Balance June 30 (62 - 90)	93	0	250	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			250
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			700,183
Six Month Resources (50% of 96)	97			350,092
Total Resources (94 thru 97)	98			1,050,525
Total Expenditures & Transfers (90)	99			700,350
Six Month Expenditures (50% of 99) *	100			350,175
Total 18 Month Expenditures (99 + 100)	101			1,050,525
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 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			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	215,252	331,597	700,000
Cancellation of Prior Year Encumbrances	43		1,115	xxxxxxxxx
Total Other Income	49	215,252	332,712	700,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	215,252	332,712	700,000
Total Resources Available (3 + 60)	62	215,252	332,712	700,000

STATE OF KANSAS
Budget Form CC-E
2023-2024

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	215,252	332,712	700,000
EXPENDITURES				
Education and General:				
Instruction	63	215,252	332,712	698,500
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	215,252	332,712	698,500
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	215,252	332,712	698,500
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 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			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	3,840	6,316	20,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	3,840	6,316	20,000
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	3,840	6,316	20,000
Total Resources Available (3 + 60)	62	3,840	6,316	20,000

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	3,840	6,316	
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	3,840	6,316	20,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	3,840	6,316	20,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,840	6,316	20,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2023-2024

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget					2023-2024 Proposed Budget
				Campus Life Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash Balance July 1	3	4,453,055	4,601,295	4,631,941					4,631,941
Revenues									
Student Sources	9	265,838	242,700	300,979					300,979
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	4,475,680	4,261,418	5,284,704					5,284,704
Other Income	52	61,386	318,494	394,974					394,974
Cancel of Prior Year Encumbrances	51	44,592	15,598	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	4,847,496	4,838,210	5,980,657	0	0	0	0	5,980,657
Expenditures									
Salaries & Benefits	69	884,967	786,634	998,511					998,511
General Operating Expenses	70	582,309	661,479	839,646					839,646
Supplies	71	82,877	77,752	98,695					98,695
Cost of Goods Sold	72	2,748,029	2,383,449	3,025,423					3,025,423
Equipment	73	173,417	344,843	437,726					437,726
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	4,471,598	4,254,158	5,400,000	0	0	0	0	5,400,000
Transfers									
Mandatory Transfers	80	208,554	299,045	300,000					300,000
Non-Mandatory Transfers	81	19,103	254,362	300,000					300,000
Total Transfers	89	227,657	553,407	600,000	0	0	0	0	600,000
Total Expenditures & Transfers (78 + 89)	90	4,699,256	4,807,565	6,000,000	0	0	0	0	6,000,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	4,601,295	4,631,941	4,612,597	0	0	0	0	4,612,597

Adopted Budget

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	1,107,650	1,331,035	439,511
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	-606	-35	0
Current Year Ad Valorem Property Tax	31	34,556	28	xxxxxxxxx
Motor Vehicle Tax	32	155,547	115,477	50,000
Recreational Vehicle Tax	33	2,485	2,009	0
Delinquent Tax	34	40,617	14,781	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	232,599	132,261	50,000
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues (19 + 29 + 39 + 49)	60	232,599	132,261	50,000
Total Resources Available (3 + 60)	62	1,340,249	1,463,295	489,511

STATE OF KANSAS
Budget Form CC-I
2023-2024

Adopted Budget

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,340,249	1,463,295	489,511
Expenditures				
Plant Equipment and Facility	71	9,214	1,023,784	450,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	9,214	1,023,784	489,511
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	9,214	1,023,784	489,511
Unencumbered Cash Balance June 30 (62 - 90)	93	1,331,035	439,511	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			439,511
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			50,000
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			489,511
Total Expenditures & Transfers (90)	99			489,511
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			489,511
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Published in the Butler County Times-Gazette
Aug 15, 2023

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2023-2024 BUDGET

The governing body of Butler Community College in Butler County will meet on September 12, 2023 at 4:30 pm at the Hubbard Welcome Center, El Dorado, Kansas for the purpose of answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at the office of the Vice President for Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2023-2024		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2023 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	48,657,394	15.262	47,183,107	13.855	63,426,927	12,928,138	12.606
Postsecondary Tech Ed	14,333,544		14,891,866		18,443,432	xxxxxxxxx	xxx
Adult Education	429,195		478,196		700,350	0	0.000
Adult Supp Education	215,252	xxx	332,712	xxx	698,500	xxxxxxxxx	xxx
Motorcycle Driver	3,840	xxx	6,316	xxx	20,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,699,256	xxx	4,807,565	xxx	6,000,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	9,214		1,023,784		489,511	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	68,347,694	15.262	68,723,547	13.855	89,778,720	xxxxxxxxx	~~12.606~~ 12.431
						*Revenue Neutral Rate***	*12.431*
Total Tax Levied	12,928,138		12,928,138		xxxxxxxxx	12,928,138	
Assessed Valuation	847,096,495		933,088,928		1,025,553,817		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds	645,000	0	0
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	13,668,869	12,750,537	11,614,667
Total	14,313,869	12,750,537	11,614,667

* Tax Rates are expressed in mills.

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

Board Chair, Butler Community College

17

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Form 108
(Revised 6/2022)

Community College Name: Butler Community College

County: Butler

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$14,515,023	$4,492,663	$19,007,686
2. 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.	$14,265,276	$4,548,260	$18,813,536
3. Estimated increase in State Funding for K.S.A. 71-204			$194,150
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$155,320

Published in the Butler County Times-Gazette
Aug 15, 2023

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2023-2024 BUDGET

The governing body of Butler Community College in Butler County will meet on September 12, 2023 at 4:30 pm at the Hubbard Welcome Center, El Dorado, Kansas for the purpose of answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at the office of the Vice President for Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2023-2024		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2023 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	48,657,394	15.262	47,183,107	13.855	63,426,927	12,928,138	12.606
Postsecondary Tech Ed	14,333,544		14,891,866		18,443,432	xxxxxxxx	xxx
Adult Education	429,195		478,196		700,350	0	0.000
Adult Supp Education	215,252	xxx	332,712	xxx	698,500	xxxxxxxx	xxx
Motorcycle Driver	3,840	xxx	6,316	xxx	20,000	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxiliary Enterprise	4,699,256	xxx	4,807,565	xxx	6,000,000	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	9,214		1,023,784		489,511	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	68,347,694	15.262	68,723,547	13.855	89,778,720	xxxxxxxx	12.606
						*Revenue Neutral Rate***	*12.431*
Total Tax Levied	12,928,138		12,928,138		xxxxxxxxx	12,928,138	
Assessed Valuation	847,096,495		933,088,928		1,025,553,817		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds	645,000	0	0
Revenue Bonds			
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* Tax Rates are expressed in mills.

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

Board Chair, Butler Community College