Budget Form CC-K 2021-2022

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 2021-2022; and (3) the Amount(s) of 2021 Tax to be Levied are within statutory limitations.

Table of Contents:			2021-2022 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2021 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	180,196,670	105,132,547	
Postsecondary Technical Education		6	54,324,734	XXXXXXXXX	
Adult Education	71-617	8	758,662	0	
Adult Supplementary Education	74-32,261	10	7,826,677	XXXXXXXXX	
Motorcycle Driver Safety	71-1508	12	85,453	XXXXXXXXX	
Truck Driver Training Course	71-1509	14	810,102	XXXXXXXXX	
Auxiliary Enterprise		16	14,932,986	XXXXXXXXX	
Total Current Funds Unrestricted			258,935,284	105,132,547	
Plant Funds					
Capital Outlay	71-501	17	6,499,000	6,141,196	
Bond and Interest	10-113		0	0	
Special Assessment		19	1,075,000	420,789	
No Fund Warrants			0	0	
Revenue Bonds	10-113	21	1,607,400	XXXXXXX	
Total Plant Funds			9,181,400	6,561,985	
Total – All Funds		XXXXXXX	268,116,684		
Publication		22			
Final Assessed Valuation					

Municipal Accounting Use Only
Received _____
Reviewed by _____
Follow-up: Yes ____ No ____

Not Assisted

Assisted by:

Attest: _____, 2021

Chair, Board of Trustees

County Clerk

Signature and Title of Elected Official

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 8.771 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 16, 2021 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 8.771 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 16th day of September, 2021.

Chair of the Board of Trustees

Secretary of the Board of Trustees

STATE OF KANSAS
Budget Form CC-A
2021-2022

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2021	Date Due		Amount Due 7/1/21 - 6/30/22		Amount Due 7/1/22 - 12/31/22	
					Interest	Principal	Interest	Principal	Interest	Principal
Series 2012 (Ref 2004) Revenue Bonds	11/8/2012	1.0/2.0%	5,135,000	1,495,000	11/15	11/15	14,950	310,000	11,850	190,000
					5/15		11,850			
Series 2015 (Ref 2006) Revenue Bonds	8/18/2015	2.0%	4,250,000	750,000	11/15	11/15	7,500	750,000	0	0
					5/15		0	0	0	0
Series 2019 (Ref 2011) Revenue Bonds	11/13/2019	2.0/4.0%	8,565,000	8,360,000	11/15	11/15	152,150	210,000	147,950	1,220,000
					5/15		147,950			
Total Revenue Bonds			**17,950,000**	**10,605,000**			**334,400**	**1,270,000**	**159,800**	**1,410,000**

STATE OF KANSAS
Budget Form CC-A1
2021-2022

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 6/30/2021	Payments Due 7/1/21 - 6/30/22	Payments Due 7/1/22 - 12/31/22
Series 2017 Certificates of Participation	10/4/2017	20 years	3.0/5.0%			50,000,000	47,905,000	3,685,488	2,903,119

*Use arbitrage yield on the bonds.

Current Funds Unrestricted **General Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	1	103,156,450	100,631,771	107,147,425
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	103,156,450	100,631,771	107,147,425
Revenues				
Student Sources:				
Tuition	4	21,003,726	19,573,888	19,971,850
Fees	5	307,908	313,828	365,000
Total Student Income	9	21,311,634	19,887,716	20,336,850
Federal Sources:				
Federal Grants	10	0	2,221,455	0
Other Federal Income	11			
Total Federal Income	19	0	2,221,455	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	15,437,047	15,651,974	15,637,795
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23	9,600,670	9,197,145	9,197,145
Other State Income	24			
Total State Income	29	25,037,717	24,849,119	24,834,940
Local Sources:				
Prior Year Ad Valorem Property Tax	30	1,262,965	1,931,888	2,216,186
Current Year Ad Valorem Property Tax	31	92,867,449	98,369,867	xxxxxxxxxx
Motor Vehicle Tax	32	8,964,277	9,453,660	9,377,622
Recreational Vehicle Tax	33	61,288	76,259	39,670
Delinquent Tax	34	513,721	314,479	475,656
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	136,861	122,840	
Total Local Income	39	103,806,561	110,268,993	12,109,133
Other Sources:				
Gifts	40	0	0	0
Interest	41	1,616,424	53,645	500,000
All Other Income	42	1,085,733	2,220,126	2,543,499
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Total Other Income	49	2,702,157	2,273,771	3,043,499
Total Revenues (9 + 19 + 29 + 39 + 49)	60	152,858,069	159,501,054	60,324,422
Total Resources Available (3 + 60)	62	256,014,519	260,132,825	167,471,847

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

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

Adopted Budget 2021-2022

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	256,014,519	260,132,825	167,471,847
EXPENDITURES				
Education and General:				
Instruction	63	47,225,332	45,048,815	51,818,553
Research	64	0	0	0
Public Service	65	524,726	500,542	575,762
Academic Support	66	18,234,225	17,393,848	20,007,719
Student Services	67	11,937,514	11,387,339	13,098,579
Institutional Support	68	31,090,010	29,657,137	34,113,881
Operation and Maintenance	69	22,169,670	21,147,916	24,325,932
Scholarships	70	0	0	0
Total Expenditures	79	131,181,478	125,135,598	143,940,426
Transfers				
Transfer to Vocational	81	24,201,270	27,849,802	36,256,244
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	24,201,270	27,849,802	36,256,244
Total Expenditures & Transfers (79 + 89)	90	155,382,748	152,985,400	180,196,670
Unencumbered Cash Balance June 30 (62 - 90)	91	100,631,771	107,147,425	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			107,147,425
Tax in Process (30)	95			2,216,186
Total Resources less tax-in-process (60 - 30)	96			58,108,236
Six Month Resources (50% of 96) *	97			29,054,118
Total Resources (94 thru 97)	98			196,525,965
Total Expenditures & Transfers (90)	99			180,196,670
Six Month Expenditures (50% of 99) *	100			118,479,311
Total 18 Month Expenditures (99 + 100)	101			298,675,981
Tax Required Prior to Operating Grant (101- 98)	102			102,150,016
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			171,446
Tax Required (102 - 103)	104			101,978,570
Delinquent Tax Estimate	105	3.00%		3,153,976
Taxes Levied (104 + 105)	106			105,132,547

* 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	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	1		0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	6,851,099	6,680,980	7,521,848
Fees	5			
Total Student Income	9	6,851,099	6,680,980	7,521,848
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	6,563,299	6,536,167	6,750,474
LAVTR	21			0
State Grants and Contracts	22	386,558	377,050	394,484
State Retirement Contributions **	23	3,263,676	3,401,684	3,401,684
Other State Income	24	1,918,020	1,437,346	
Total State Income	29	12,131,553	11,752,247	10,546,642
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	24,201,270	27,849,802	36,256,244
Total Other Income	49	24,201,270	27,849,802	36,256,244
Total Revenues (9 + 19 + 29 + 39 + 49)	60	43,183,922	46,283,029	54,324,734
Total Resources Available (3 + 60)	62	43,183,922	46,283,029	54,324,734

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

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	43,183,922	46,283,029	54,324,734
EXPENDITURES				
Education and General:				
Instruction	63	15,546,212	16,661,890	19,556,904
Research	64	0	0	0
Public Service	65	172,736	185,132	217,299
Academic Support	66	6,002,565	6,433,341	7,551,138
Student Services	67	3,929,737	4,211,756	4,943,551
Institutional Support	68	10,234,590	10,969,078	12,874,962
Operation and Maintenance	69	7,298,083	7,821,832	9,180,880
Scholarships	70	0	0	0
Total Expenditures	79	43,183,922	46,283,029	54,324,734
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	43,183,922	46,283,029	54,324,734
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Current Funds Unrestricted **Adult Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 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	585,695	617,717	601,519
Other Federal Income	11			
Total Federal Income	19	585,695	617,717	601,519
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	162,113	160,487	157,143
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	162,113	160,487	157,143
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	747,808	778,204	758,662
Total Resources Available (3 + 60)	62	747,808	778,204	758,662

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

Adopted Budget 2021-2022

Current Funds Unrestricted **Adult Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	747,808	778,204	758,662
Expenditures				
Education and General:				
Instruction	63	747,808	778,204	758,662
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	747,808	778,204	758,662
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	747,808	778,204	758,662
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			758,662
Six Month Resources (50% of 96)	97			379,331
Total Resources (94 thru 97)	98			1,137,993
Total Expenditures & Transfers (90)	99			758,662
Six Month Expenditures (50% of 99) *	100			379,331
Total 18 Month Expenditures (99 + 100)	101			1,137,993
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	3.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	1,619,878	941,470	2,203,082
Revenues				
Student Sources:				
Tuition	4	3,028,865	3,072,614	3,884,730
Fees	5			
Total Student Income	9	3,028,865	3,072,614	3,884,730
Federal Sources:				
Federal Grants	10		1,947,060	
Other Federal Income	11			
Total Federal Income	19	0	1,947,060	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	29,303	0	15,000
All Other Income	42	1,398,595	587,924	1,833,165
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,427,898	587,924	1,848,165
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,456,763	5,607,598	5,732,895
Total Resources Available (3 + 60)	62	6,076,641	6,549,068	7,935,977

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	6,076,641	6,549,068	7,935,977
EXPENDITURES				
Education and General:				
Instruction	63	3,264,889	2,763,133	4,976,121
Research	64			
Public Service	65			
Academic Support	66	1,477,999	1,250,857	2,252,665
Student Services	67			
Institutional Support	68	392,283	331,996	597,891
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	5,135,171	4,345,986	7,826,677
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,135,171	4,345,986	7,826,677
Unencumbered Cash Balance June 30 (62 - 90)	93	941,470	2,203,082	xxxxxxxxx

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	790,505	865,226	779,182
Revenues				
Student Sources:				
Tuition	4	62,715	163,264	100,000
Fees	5			
Total Student Income	9	62,715	163,264	100,000
Federal Sources:				
Federal Grants	10		75,641	
Other Federal Income	11			
Total Federal Income	19	0	75,641	0
State Sources:				
State Grants and Contracts	22	40,092	28,470	30,400
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	40,092	28,470	30,400
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	2,071		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	2,071	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	104,878	267,375	130,400
Total Resources Available (3 + 60)	62	895,383	1,132,601	909,582

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	895,383	865,226	779,182
Expenditures				
Education and General:				
Instruction	63	30,157	86,044	85,453
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	30,157	86,044	85,453
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	30,157	86,044	85,453
Unencumbered Cash Balance June 30 (62 - 90)	93	865,226	779,182	xxxxxxxxx

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	272,656	469,857	771,372
Revenues				
Student Sources:				
Tuition	4	363,499	438,546	535,000
Fees	5			
Total Student Income	9	363,499	438,546	535,000
Federal Sources:				
Federal Grants	10		76,649	
Other Federal Income	11			
Total Federal Income	19	0	76,649	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	10,900	11,405	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	10,900	11,405	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	374,399	526,600	535,000
Total Resources Available (3 + 60)	62	647,055	996,457	1,306,372

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	647,055	996,457	1,306,372
EXPENDITURES				
Education and General:				
Instruction	63	177,198	225,085	810,102
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	177,198	225,085	810,102
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	177,198	225,085	810,102
Unencumbered Cash Balance June 30 (62 - 90)	93	469,857	771,372	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2021-2022

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget Fund	Fund	Fund	Fund	Fund	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	3,161,808	2,683,784						5,536,115
Revenues									
Student Sources	9								0
Federal Sources	15		4,782,798						0
Gifts and Grants	50								0
Sales	53	8,455,844	6,472,742	10,060,510					10,060,510
Other Income	52	2,266,412	2,093,505	2,057,697					2,057,697
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	10,722,256	13,349,045	12,118,207	0	0	0	0	12,118,207
Expenditures									
Salaries & Benefits	69	4,966,561	3,892,496	6,129,777					6,129,777
General Operating Expenses	70	1,250,795	1,917,123	3,013,628					3,013,628
Supplies	71								0
Cost of Goods Sold	72	4,897,019	4,660,362	5,737,900					5,737,900
Equipment	73	85,905	26,733	51,681					51,681
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	11,200,280	10,496,714	14,932,986	0	0	0	0	14,932,986
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81								0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	11,200,280	10,496,714	14,932,986	0	0	0	0	14,932,986
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	2,683,784	5,536,115	-2,814,779	0	0	0	0	2,721,336

Plant Funds **Capital Outlay**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	5,796,620	2,838,671	3,445,941
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	72,472	112,726	129,353
Current Year Ad Valorem Property Tax	31	5,418,837	5,741,641	xxxxxxxxx
Motor Vehicle Tax	32	506,335	545,482	547,352
Recreational Vehicle Tax	33	3,473	4,412	2,315
Delinquent Tax	34	30,797	18,361	27,763
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	7,678	7,049	
Total Local Income	39	6,039,592	6,429,671	706,783
Other Sources:				
Gifts	40			
Interest	41	31,581		
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	31,581	0	0
Total Revenues (19 + 29 + 39 + 49)	60	6,071,173	6,429,671	706,783
Total Resources Available (3 + 60)	62	11,867,793	9,268,342	4,152,724

Plant Funds **Capital Outlay**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	11,867,793	9,268,342	4,152,724
Expenditures				
Plant Equipment and Facility	71	7,077,544	3,876,586	6,499,000
Principal on Bonds	72	1,840,000	1,930,000	0
Interest and Fees	73	111,578	15,815	0
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	9,029,122	5,822,401	6,499,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	9,029,122	5,822,401	6,499,000
Unencumbered Cash Balance June 30 (62 - 90)	93	2,838,671	3,445,941	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			3,445,941
Tax in Process (40)	95			129,353
Total Resources (60 - 40)	96			577,430
Six month Resources (50% of 96)	97			288,715
Total Resources (94 thru 97)	98			4,441,439
Total Expenditures & Transfers (90)	99			6,499,000
Six Month Expenditures (50% of 99) *	100			3,899,400
Total 18 Month Expenditures (99 + 100)	101			10,398,400
Tax Required (101 - 98)	102			5,956,961
Delinquent Tax Percent	103	3.0%		184,236
Taxes Levied (102 + 103)	104			6,141,196

* Recommended

Special Assessment Funds	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	978,295	1,151,559	1,352,317
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	4,917	7,649	8,705
Current Year Ad Valorem Property Tax	31	367,736	386,560	xxxxxxxxx
Motor Vehicle Tax	32	34,266	37,017	36,851
Recreational Vehicle Tax	33	233	296	156
Delinquent Tax	34	1,607	1,181	1,869
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	519	478	
Total Local Income	39	409,278	433,181	47,580
Other Sources:				
Gifts	40			
Interest	41	9,270	704	0
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	9,270	704	0
Total Revenues (29 + 39 + 49)	60	418,548	433,885	47,580
Total Resources Available (3 + 60)	62	1,396,843	1,585,444	1,399,897

Special Assessment Funds	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	1,396,843	1,585,444	1,399,897
Expenditures				
Plant Equipment and Facility	71	245,284	233,127	300,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			775,000
Cash-Basis Reserve	75			
Total Expenditures	79	245,284	233,127	1,075,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	245,284	233,127	1,075,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,151,559	1,352,317	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,352,317
Tax in Process (30)	95			8,705
Total Resources (60 - 30)	96			38,875
Six month Resources (50% of 96)	97			19,438
Total Resources (94 thru 97)	98			1,419,335
Total Expenditures & Transfers (90)	99			1,075,000
Six Month Expenditures (50% of 99) *	100			752,500
Total 18 Month Expenditures (99 + 100)	101			1,827,500
Tax Required (101 - 98)	102			408,165
Delinquent Tax Percent	103	3.0%		12,624
Taxes Levied (102 + 103)	104			420,789

*Recommended

Revenue Bonds	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	1,818,775	1,779,206	1,861,965
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41	32,417	2,373	20,000
All Other Income	42	1,620,052	1,681,191	1,453,355
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,652,469	1,683,564	1,473,355
Total Revenues (39 + 49)	60	1,652,469	1,683,564	1,473,355
Total Resources Available (3 + 60)	62	3,471,244	3,462,770	3,335,320
EXPENDITURES				
Principal on Bonds	72	1,285,000	1,240,000	1,270,000
Interest and Fees	73	407,038	360,805	337,400
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,692,038	1,600,805	1,607,400
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,692,038	1,600,805	1,607,400
Unencumbered Cash Balance June 30 (62 - 90)	93	1,779,206	1,861,965	1,727,920

Community College Name: Johnson County Community College

County: Johnson

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. 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
2. Total FY 2021 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$15,651,974	$6,536,167	$22,188,141
3. Estimated increase in State Funding for K.S.A. 71-204			$200,128
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$171,446

Community College: Johnson County Community College
County: Johnson

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2021-2022

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/21*				
2. 2020 Actual Taxes Levied*		$101,537,459		
3. Less: delinquent taxes	0.937%	$951,406	$0	$0
4. Less: 2020 Taxes Received*		$98,369,867		
5. Total Deductions (add Lines 3 + 4)		$99,321,273	$0	$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		$2,216,186	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		$713,555	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$475,656	$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

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2021-2022

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/21*					
2. 2020 Actual Taxes Levied*		$5,926,526	$0	$399,004	$0
3. Less: delinquent taxes	0.937%	$55,532	$0	$3,739	$0
4. Less: 2020 Taxes Received*		$5,741,641		$386,560	
5. Total Deductions (add Lines 3 + 4)		$5,797,173	$0	$390,299	$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		$129,353	$0	$8,705	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		$41,649	$0	$2,804	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$27,763	$0	$1,869	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/21 to 6/30/22	*10. Estimated Recreational Vehicle Property Tax 7/1/21 to 6/30/22	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/21 to 6/30/22
$9,961,824	$42,141	$0

Actual Deliquency for 2019 Taxes *	0.937%	*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/21 to 6/30/22
Estimated Delinquency Rate used in this budget	3.0%	$0

* These amounts are available from the County Treasurer.

Form 263 (Revised 6/2021)

Community College: Johnson County Community College

County: Johnson

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

2021-2022

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 2020-2021 School Year Until March 2022. Revenues will not be received until March 2023 for new levies made in 2021-2022.

		(1) 2020 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	$101,537,459	94.1%	$9,377,622	$39,670	$0	
2.	Postsecondary Tech Ed	$0	0.0%	$0	$0	$0	
3.	Adult Education	$0	0.0%	$0	$0	$0	
4.	Capital Outlay	$5,926,526	5.5%	$547,352	$2,315	$0	
5.	Bond and Interest	$0	0.0%	$0	$0	$0	
6.	Special Assessment	$399,004	0.4%	$36,851	$156	$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	$107,862,989	100.000%	$9,961,824	$42,141	$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 2021-2022.

(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 7/1/21 - 6/30/22.

(f) The college may place this amount in any or all levy funds.

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
2021-2022 BUDGET

The governing body of Johnson County Community College, Johnson County, will meet on September 16, 2021, at 5:00 p.m., at 12345 College Boulevard, Overland Park, KS for the purpose of answering objections of taxpayers relating to the Revenue Neutral Rate and the proposed use of all funds, and the amount of tax to be levied, 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 2021 Tax to be Levied (as shown below) establish the maximum limits of the 2021-2022 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2019-2020		2020-2021		Proposed Budget 2021-2022		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	155,382,748	8.586	152,985,400	8.652	180,196,670	105,132,547	8.552
Postsecondary Tech Ed	43,183,922	xxx	46,283,029	xxx	54,324,734	xxxxxxxxx	xxx
Adult Education	747,808	xxx	778,204	xxx	758,662	0	0.000
Adult Supp Education	5,135,171	xxx	4,345,986	xxx	7,826,677	xxxxxxxxx	xxx
Motorcycle Driver	30,157	xxx	86,044	xxx	85,453	xxxxxxxxx	xxx
Truck Driver Training	177,198	xxx	225,085	xxx	810,102	xxxxxxxxx	xxx
Auxiliary Enterprise	11,200,280	xxx	10,496,714	xxx	14,932,986	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	9,029,122	0.501	5,822,401	0.505	6,499,000	6,141,196	0.500
Bond and Interest	0	xxx	0	xxx	0	0	0.000
Special Assessment	245,284	0.034	233,127	0.034	1,075,000	420,789	0.034
No Fund Warrants	0	xxx	0	xxx	0	0	0.000
Revenue Bonds	1,692,038	xxx	1,600,805	xxx	1,607,400	xxxxxxxxx	xxx
Total All Funds	226,823,728	9.121	222,856,795	9.191	268,116,684	xxxxxxxxx	9.086
Total Tax Levied	101,702,069		107,845,626		xxxxxxxxxx	111,694,532	
Assessed Valuation	11,150,320,050		11,733,829,400		12,293,620,230		
Revenue Neutral Rate							8.771

	Outstanding Indebtedness, July 1		
	2019	2020	2021
G.O. Bonds	0	0	0
Capital Outlay Bonds	3,770,000	1,930,000	0
Revenue Bonds	13,935,000	11,845,000	10,605,000
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	49,895,000	49,780,000	47,905,000
Total	67,600,000	63,555,000	58,510,000

* Tax Rates are expressed in mills.

Chair, Board of Trustees

Signature and Title

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:

REVENUE NEUTRAL RATE & BUDGET HEARING
8/31/21

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 31, 2021

Notary Public

PENNY KNIGHT
Notary Public-State of Kansas
My Appt. Expires Dec. 31, 2021

L92599
Publication Fees: $294.00

First published in The Legal Record, Tuesday, August 31, 2021.

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
2021-2022 BUDGET

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	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	155,382,748	8.586	152,985,400	8.652	180,196,670	105,132,547	8.552
Postsecondary Tech Ed	43,183,922	xxx	46,283,029	xxx	54,324,734	xxxxxxxxx	xxx
Adult Education	747,808	xxx	778,204	xxx	758,662	0	0.000
Adult Supp Education	5,135,171	xxx	4,345,986	xxx	7,826,677	xxxxxxxxx	xxx
Motorcycle Driver	30,157	xxx	86,044	xxx	85,453	xxxxxxxxx	xxx
Truck Driver Training	177,198	xxx	225,085	xxx	810,102	xxxxxxxxx	xxx
Auxiliary Enterprise	11,200,280	xxx	10,496,714	xxx	14,932,986	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	9,029,122	0.501	5,822,401	0.505	6,499,000	6,141,196	0.500
Bond and Interest	0	xxx	0	xxx	0	0	0.000
Special Assessment	245,284	0.034	233,127	0.034	1,075,000	420,789	0.034
No Fund Warrants	0	xxx	0	xxx	0	0	0.000
Revenue Bonds	1,692,038	xxx	1,600,805	xxx	1,607,400	xxxxxxxxx	xxx
Total All Funds	226,823,728	9.121	222,856,795	9.191	268,116,684	xxxxxxxxx	9.086
Total Tax Levied	101,702,069		107,845,626		xxxxxxxxx	111,694,532	
Assessed Valuation	11,150,320,050		11,733,829,400		12,293,620,230		
Revenue Neutral Rate							8.771

	Outstanding Indebtedness, July 1		
	2019	2020	2021
G.O. Bonds	0	0	0
Capital Outlay Bonds	3,770,000	1,930,000	0
Revenue Bonds	13,935,000	11,845,000	10,605,000
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	49,895,000	49,780,000	47,905,000
Total	67,600,000	63,555,000	58,510,000

* Tax Rates are expressed in mills.

Signature and Title

Chair, Board of Trustees

8/31

Notice of Vote – Johnson County Community College

Total property tax levied

Fiscal Year 2021 Budget	$107,850,128
Fiscal Year 2022 Budget	$111,694,532

Approved Vote	6 to 1

CONFIRMATION

L93041

The Legal Record

1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
Phone: (913) 780-5790

Attention: Ali Scott

Mailing Address:

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

Phone: 913-469-3812

We received the following legal notice for publication in The Legal Record. Please look over the publication dates below and the contact information above. Let us know if you have any changes.

Received By: Emily Kares

Date Received: 9/17/21

Publication: Notice Of Vote - JCCC

Case Number:

File Number:

Publication Dates: 9/21/21

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