Budget Form CC-K 2023-2024 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Johnson County 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 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	171,525,412	114,004,546	
Postsecondary Technical Education		6	57,363,043	xxxxxxxxx	
Adult Education	71-617	8	848,303	0	
Adult Supplementary Education	74-32,261	10	7,847,458	xxxxxxxxx	
Motorcycle Driver Safety	71-1508	12	159,900	xxxxxxxxx	
Truck Driver Training Course	71-1509	14	2,543,569	xxxxxxxxx	
Auxiliary Enterprise		16	13,519,709	xxxxxxxxx	
Total Current Funds Unrestricted			253,807,394	114,004,546	
Plant Funds					
Capital Outlay	71-501	17	11,653,500	7,511,460	
Bond and Interest	10-113		0	0	
Special Assessment		19	1,260,000	306,427	
No Fund Warrants			0	0	
Revenue Bonds	10-113	21	1,706,650	xxxxxxx	
Total Plant Funds			14,620,150	7,817,887	
Total – All Funds		xxxxxxx	268,427,544		
Hearing Notice		22		Final Assessed Valuation	

Assisted by:
Not Assisted

Revenue Neutral Rate: 7.739

Attest: _____, 2023

County Clerk

Chair, Board of Trustees

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 - 12/31/24	
					Interest	Principal	Interest	Principal	Interest	Principal
Series 2012 (Ref 2004) Revenue Bond	11/8/2012	1.0%/2.0%	5,135,000	995,000	11/15	11/15	9,950	195,000	8,000	200,000
					5/15		8,000	0		
Series 2019 (Ref 2011) Revenue Bonds	11/13/2009	2.0/4.0%	8,565,000	6,930,000	11/15	11/15	123,550	1,270,000	98,150	1,330,000
					5/15		98,150	0		
Total Revenue Bonds			**13,700,000**	**7,925,000**			**239,650**	**1,465,000**	**106,150**	**1,530,000**

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
Series 2017 Certificates of Participation	10/4/2017	20 years	3.0/5.0%			50,000,000	43,865,000	3,688,238	3,016,869

*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	121,836,284	116,178,417	110,783,830
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	121,836,284	116,178,417	110,783,830
Revenues				
Student Sources:				
Tuition	4	18,130,688	18,680,314	18,454,643
Fees	5	264,627	288,880	210,000
Total Student Income	9	18,395,315	18,969,194	18,664,643
Federal Sources:				
Federal Grants	10	0	0	35,000
Other Federal Income	11			
Total Federal Income	19	0	0	35,000
State Sources:				
Non-Tiered State Aid (Form 108)	20	15,637,795	17,550,506	17,741,594
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23	8,598,059	8,738,652	8,738,652
Other State Income	24			
Total State Income	29	24,235,854	26,289,158	26,480,246
Local Sources:				
Prior Year Ad Valorem Property Tax	30	2,162,878	2,803,277	1,832,886
Current Year Ad Valorem Property Tax	31	99,507,535	106,525,999	xxxxxxxxxx
Motor Vehicle Tax	32	9,258,844	9,439,370	9,580,757
Recreational Vehicle Tax	33	62,986	63,962	48,441
Delinquent Tax	34	876,642	(915,800)	400,136
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	135,320	152,243	
Total Local Income	39	112,004,205	118,069,051	11,862,220
Other Sources:				
Gifts	40	0		
Interest	41	470,099	2,437,075	1,000,000
All Other Income	42	4,152,557	4,156,395	3,633,569
Cancellation of Prior Year Encumbrances	43	0	0	xxxxxxxxxx
Total Other Income	49	4,622,656	6,593,470	4,633,569
Total Revenues (9 + 19 + 29 + 39 + 49)	60	159,258,030	169,920,873	61,675,678
Total Resources Available (3 + 60)	62	281,094,314	286,099,290	172,459,508

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

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

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	281,094,314	286,099,290	172,459,508
EXPENDITURES				
Education and General:				
Instruction	63	48,727,420	49,511,895	48,318,803
Research	64	0	0	0
Public Service	65	404,937	411,456	401,541
Academic Support	66	18,222,165	18,515,529	18,069,359
Student Services	67	11,338,236	11,520,773	11,243,156
Institutional Support	68	30,505,255	30,996,366	30,249,445
Operation and Maintenance	69	25,780,990	26,196,044	25,564,796
Scholarships	70	0	0	0
Total Expenditures	79	134,979,003	137,152,063	133,847,101
Transfers				
Transfer to Vocational	81	29,936,894	38,163,397	37,678,311
Non-Mandatory Transfers	82	0		
Mandatory Transfers	83			
Total Transfers	89	29,936,894	38,163,397	37,678,311
Total Expenditures & Transfers (79 + 89)	90	164,915,897	175,315,460	171,525,412
Unencumbered Cash Balance June 30 (62 - 90)	91	116,178,417	110,783,830	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			110,783,830
Tax in Process (30)	95			1,832,886
Total Resources less tax-in-process (60 - 30)	96			59,842,792
Six Month Resources (50% of 96) *	97			29,921,396
Total Resources (94 thru 97)	98			202,380,904
Total Expenditures & Transfers (90)	99			171,525,412
Six Month Expenditures (50% of 99) *	100			143,326,634
Total 18 Month Expenditures (99 + 100)	101			314,852,046
Tax Required Prior to Operating Grant (101- 98)	102			112,471,142
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			746,687
Tax Required (102 - 103)	104			111,724,455
Delinquent Tax Estimate	105	2.000%		2,280,091
Taxes Levied (104 + 105)	106			114,004,546

* 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		1	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	1	0
Revenues				
Student Sources:				
Tuition	4	6,769,961	7,385,069	7,999,133
Fees	5			
Total Student Income	9	6,769,961	7,385,069	7,999,133
Federal Sources:				
Federal Grants	10	0		
Other Federal Income	11	0		
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	6,750,474	7,198,191	7,940,462
LAVTR	21			0
State Grants and Contracts	22	394,484	884,430	0
State Retirement Contributions **	23	3,511,883	3,745,137	3,745,137
Other State Income	24	1,920,243	1,403,230	
Total State Income	29	12,577,084	13,230,988	11,685,599
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	29,936,894	38,163,397	37,678,311
Total Other Income	49	29,936,894	38,163,397	37,678,311
Total Revenues (9 + 19 + 29 + 39 + 49)	60	49,283,939	58,779,454	57,363,043
Total Resources Available (3 + 60)	62	49,283,939	58,779,455	57,363,043

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	49,283,939	58,779,455	57,363,043
EXPENDITURES				
Education and General:				
Instruction	63	17,791,502	21,219,383	20,708,059
Research	64	0	0	0
Public Service	65	147,852	176,338	172,089
Academic Support	66	6,653,332	7,935,226	7,744,011
Student Services	67	4,139,851	4,937,474	4,818,496
Institutional Support	68	11,138,170	13,284,157	12,964,048
Operation and Maintenance	69	9,413,232	11,226,876	10,956,341
Scholarships	70	0	0	0
Total Expenditures	79	49,283,938	58,779,455	57,363,043
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	49,283,938	58,779,455	57,363,043
Unencumbered Cash Balance June 30 (62 - 90)	93	1	0	xxxxxxxx

Adopted Budget 2023-2024

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
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	613,924	648,376	699,369
Other Federal Income	11			
Total Federal Income	19	613,924	648,376	699,369
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	157,698	153,306	148,934
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	157,698	153,306	148,934
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	771,622	801,682	848,303
Total Resources Available (3 + 60)	62	771,622	801,682	848,303

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

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	771,622	801,682	848,303
Expenditures				
Education and General:				
Instruction	63	771,622	801,682	848,303
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	771,622	801,682	848,303
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	771,622	801,682	848,303
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			848,303
Six Month Resources (50% of 96)	97			424,152
Total Resources (94 thru 97)	98			1,272,455
Total Expenditures & Transfers (90)	99			848,303
Six Month Expenditures (50% of 99) *	100			424,152
Total 18 Month Expenditures (99 + 100)	101			1,272,455
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	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	2,305,316	2,207,861	1,367,510
Revenues				
Student Sources:				
Tuition	4	4,226,665	2,790,954	3,905,580
Fees	5			
Total Student Income	9	4,226,665	2,790,954	3,905,580
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22		91,420	
Other State Income	24			
Total State Income	29	0	91,420	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41	10,527	38,228	20,000
All Other Income	42	1,159,252	1,193,566	1,502,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,169,779	1,231,794	1,522,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,396,444	4,114,168	5,427,580
Total Resources Available (3 + 60)	62	7,701,760	6,322,029	6,795,090

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	7,701,760	6,322,029	6,795,090
EXPENDITURES				
Education and General:				
Instruction	63	3,936,694	3,567,254	5,650,170
Research	64			
Public Service	65			
Academic Support	66	1,476,260	1,337,720	2,118,814
Student Services	67			
Institutional Support	68	54,676	49,545	78,475
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	5,467,631	4,954,519	7,847,458
Transfers				
Non-Mandatory Transfers	81	26,268		
Total Transfers	89	26,268	0	0
Total Expenditures & Transfers (79 + 89)	90	5,493,899	4,954,519	7,847,458
Unencumbered Cash Balance June 30 (62 - 90)	93	2,207,861	1,367,510	xxxxxxxxx

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	1,046,298	1,161,804	1,243,104
Revenues				
Student Sources:				
Tuition	4	152,619	142,965	160,000
Fees	5			
Total Student Income	9	152,619	142,965	160,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	43,822	41,410	40,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	43,822	41,410	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	196,441	184,375	200,000
Total Resources Available (3 + 60)	62	1,242,739	1,346,179	1,443,104

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,242,739	1,346,179	1,443,104
Expenditures				
Education and General:				
Instruction	63	80,935	103,075	159,900
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	80,935	103,075	159,900
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	80,935	103,075	159,900
Unencumbered Cash Balance June 30 (62 - 90)	93	1,161,804	1,243,104	xxxxxxxxx

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	774,134	1,102,867	1,334,283
Revenues				
Student Sources:				
Tuition	4	735,430	870,938	2,214,000
Fees	5			
Total Student Income	9	735,430	870,938	2,214,000
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			
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	20,416	3,712	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	20,416	3,712	0
Total Revenues **(9 + 19 + 29 + 39 + 49)**	60	755,846	874,650	2,214,000
Total Resources Available (3 + 60)	62	1,529,980	1,977,517	3,548,283

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,529,980	1,977,517	3,548,283
EXPENDITURES				
Education and General:				
Instruction	63	427,113	643,234	2,543,569
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	427,113	643,234	2,543,569
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	427,113	643,234	2,543,569
Unencumbered Cash Balance June 30 (62 - 90)	93	1,102,867	1,334,283	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 Fund	Fund	Fund	Fund	Fund	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	5,579,615	3,201,362						637,469
Revenues									
Student Sources	9								0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	7,075,159	9,018,392	9,478,228					9,478,228
Other Income	52	1,997,119	2,038,084	1,930,000					1,930,000
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	9,072,278	11,056,476	11,408,228	0	0	0	0	11,408,228
Expenditures									
Salaries & Benefits	69	4,865,536	5,652,659	4,208,371					4,208,371
General Operating Expenses	70	2,307,939	2,505,176	3,052,232					3,052,232
Supplies	71								0
Cost of Goods Sold	72	4,250,436	5,462,534	6,239,106					6,239,106
Equipment	73	26,620		20,000					20,000
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	11,450,531	13,620,369	13,519,709	0	0	0	0	13,519,709
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	11,450,531	13,620,369	13,519,709	0	0	0	0	13,519,709
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	3,201,362	637,469	-2,111,481	0	0	0	0	-1,474,012

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	6,800,139	6,930,271	9,074,655
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	126,243	163,784	113,421
Current Year Ad Valorem Property Tax	31	5,813,790	6,591,971	xxxxxxxxx
Motor Vehicle Tax	32	539,603	551,142	592,870
Recreational Vehicle Tax	33	4,387	3,736	2,998
Delinquent Tax	34	51,805	-52,283	24,761
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36	7,896	8,886	
Total Local Income	39	6,543,724	7,267,235	734,050
Other Sources:				
Gifts	40			
Interest	41	35,685	214,705	
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	35,685	214,705	0
Total Revenues (19 + 29 + 39 + 49)	60	6,579,409	7,481,940	734,050
Total Resources Available (3 + 60)	62	13,379,548	14,412,211	9,808,705

Plant Funds **Capital Outlay**	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	13,379,548	14,412,211	9,808,705
Expenditures				
Plant Equipment and Facility	71	6,449,277	5,337,556	7,303,500
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			4,350,000
Cash-Basis Reserve	75			
Total Expenditures	79	6,449,277	5,337,556	11,653,500
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	6,449,277	5,337,556	11,653,500
Unencumbered Cash Balance June 30 (62 - 90)	93	6,930,271	9,074,655	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			9,074,655
Tax in Process (40)	95			113,421
Total Resources (60 - 40)	96			620,629
Six month Resources (50% of 96)	97			310,314
Total Resources (94 thru 97)	98			10,119,019
Total Expenditures & Transfers (90)	99			11,653,500
Six Month Expenditures (50% of 99) *	100			5,826,750
Total 18 Month Expenditures (99 + 100)	101			17,480,250
Tax Required (101 - 98)	102			7,361,231
Delinquent Tax Percent	103	2.0%		150,229
Taxes Levied (102 + 103)	104			7,511,460

* Recommended

Special Assessment Funds	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	1,357,626	1,584,726	1,548,002
Revenues				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	8,497	11,115	4,528
Current Year Ad Valorem Property Tax	31	394,543	263,202	xxxxxxxxx
Motor Vehicle Tax	32	36,573	37,205	23,672
Recreational Vehicle Tax	33	250	251	120
Delinquent Tax	34	3,268	(3,538)	989
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36	536	598	
Total Local Income	39	443,667	308,833	29,309
Other Sources:				
Gifts	40			
Interest	41	4,924	27,737	
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	4,924	27,737	0
Total Revenues (29 + 39 + 49)	60	448,591	336,570	29,309
Total Resources Available (3 + 60)	62	1,806,217	1,921,296	1,577,311

Special Assessment Funds	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,806,217	1,921,296	1,577,311
Expenditures				
Plant Equipment and Facility	71	221,491	373,293	500,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			760,000
Cash-Basis Reserve	75			
Total Expenditures	79	221,491	373,293	1,260,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	221,491	373,293	1,260,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,584,726	1,548,002	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,548,002
Tax in Process (30)	95			4,528
Total Resources (60 - 30)	96			24,781
Six month Resources (50% of 96)	97			12,390
Total Resources (94 thru 97)	98			1,589,701
Total Expenditures & Transfers (90)	99			1,260,000
Six Month Expenditures (50% of 99) *	100			630,000
Total 18 Month Expenditures (99 + 100)	101			1,890,000
Tax Required (101 - 98)	102			300,299
Delinquent Tax Percent	103	2.0%		6,129
Taxes Levied (102 + 103)	104			306,427

Revenue Bonds	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	1,907,507	1,730,697	1,470,207
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41	52		10,000
Transfer In	42	1,425,268	1,436,937	1,373,600
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,425,320	1,436,937	1,383,600
Total Revenues (39 + 49)	60	1,425,320	1,436,937	1,383,600
Total Resources Available (3 + 60)	62	3,332,827	3,167,634	2,853,807
EXPENDITURES				
Principal on Bonds	72	1,270,000	1,410,000	1,465,000
=	73	332,130	287,427	241,650
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,602,130	1,697,427	1,706,650
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,602,130	1,697,427	1,706,650
Unencumbered Cash Balance June 30 (62 - 90)	93	1,730,697	1,470,207	1,147,157

Budget Form CC-J

STATE OF KANSAS

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

The governing body of Johnson County Community College in Johnson County will meet on September 14, 2023 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 12345 College Boulevard, Overland Park KS 66210 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	164,915,897	8.575	175,315,460	8.096	171,525,412	114,004,546	7.596
Postsecondary Tech Ed	49,283,938		58,779,455		57,363,043	xxxxxxxxx	xxx
Adult Education	771,622		801,682		848,303	0	0.000
Adult Supp Education	5,493,899	xxx	4,954,519	xxx	7,847,458	xxxxxxxxx	xxx
Motorcycle Driver	80,935	xxx	103,075	xxx	159,900	xxxxxxxxx	xxx
Truck Driver Training	427,113	xxx	643,234	xxx	2,543,569	xxxxxxxxx	xxx
Auxiliary Enterprise	11,450,531	xxx	13,620,369	xxx	13,519,709	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	6,449,277	0.501	5,337,556	0.501	11,653,500	7,511,460	0.500
Bond and Interest	0		0		0	0	0.000
Special Assessment	221,491	0.034	373,293	0.020	1,260,000	306,427	0.020
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	1,602,130	xxx	1,697,427	xxx	1,706,650	xxxxxxxxx	xxx
Total All Funds	240,696,833	9.110	261,626,070	8.617	268,427,544	xxxxxxxxx	8.116
						*Revenue Neutral Rate***	*7.739*
Total Tax Levied	111,660,500		116,442,703		xxxxxxxxxx	121,822,433	
Assessed Valuation	12,256,915,499		13,513,137,181		15,008,786,869		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	10,605,000	9,335,000	7,925,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	47,905,000	45,935,000	43,865,000
Total	58,510,000	55,270,000	51,790,000

* Tax Rates are expressed in mills.

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

Johnson County Community College, Chair, Board of Trustees

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 TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
8/22/23

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 22, 2023

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L14433
Publication Fees: $374.55

First published in The Legal Record, Tuesday, August 22, 2023.

Budget Form CC-J

STATE OF KANSAS

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2023-2024 BUDGET

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Adult Education	771,622		801,682		848,303	0	0.000
Adult Supp Education	5,493,899	xxx	4,954,519	xxx	7,847,458	xxxxxxxxx	xxx
Motorcycle Driver	80,935	xxx	103,075	xxx	159,900	xxxxxxxxx	xxx
Truck Driver Training	427,113	xxx	643,234	xxx	2,543,569	xxxxxxxxx	xxx
Auxiliary Enterprise	11,450,531	xxx	13,620,369	xxx	13,519,709	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	6,449,277	0.501	5,337,556	0.501	11,653,500	7,511,460	0.500
Bond and Interest	0		0		0	0	0.000
Special Assessment	221,491	0.034	373,293	0.020	1,260,000	306,427	0.020
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	1,602,130	xxx	1,697,427	xxx	1,706,650	xxxxxxxxx	xxx
Total All Funds	240,696,833	9.110	261,626,070	8.617	268,427,544	xxxxxxxxx	8.116
						*Revenue Neutral Rate***	*7.739*
Total Tax Levied	111,660,500		116,442,703		xxxxxxxxx	121,822,433	
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Outstanding Indebtedness, July 1

	2021	2022	2023
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Capital Outlay Bonds			
Revenue Bonds	10,605,000	9,335,000	7,925,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	47,905,000	45,935,000	43,865,000
Total	58,510,000	55,270,000	51,790,000

* Tax Rates are expressed in mills.

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

Johnson County Community College, Chair, Board of Trustees

8/22

A RESOLUTION OF THE BOARD OF TRUSTEES OF JOHNSON COUNTY COMMUNITY COLLEGE, 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 7.739 mills by the Johnson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 14, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Johnson County Community, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF JOHNSON COUNTY COMMUNITY COLLEGE:

Johnson County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.739 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 14th day of September, 2023.

Chair of the Board of Trustees

Secretary of the Board of Trustees

Roll Call Vote

A Roll Call Vote of the 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 14, 2023

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

Certified:

Janelle Vogler

Janelle Vogler, VP / CFO
14-Sep-23

Community College Name: Johnson County Community College

County: Johnson County

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.	$17,741,594	$7,940,462	$25,682,056
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.	$17,550,506	$7,198,191	$24,748,697
3. Estimated increase in State Funding for K.S.A. 71-204			$933,359
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$746,687

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
2023-2024

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/23*		$0		
2. 2022 Actual Taxes Levied*		$109,159,237		
3. Less: delinquent taxes	0.733%	$800,352	$0	$0
4. Less: 2022 Taxes Received*		$106,525,999		
5. Total Deductions (add Lines 3 + 4)		$107,326,351	$0	$0
6. 2022 taxes receivable (taxes in process of collection 6/30/23) (Line 2 less Line 5)		$1,832,886	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-22 to 12-31-23) (Line 3 x 75%)		$600,264	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$400,136	$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
2023-2024

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/23*		$0	$0		$0
2. 2022 Actual Taxes Levied*		$6,754,919	$0	$269,707	$0
3. Less: delinquent taxes	0.733%	$49,527	$0	$1,977	$0
4. Less: 2022 Taxes Received*		$6,591,971	$0	$263,202	$0
5. Total Deductions (add Lines 3 + 4)		$6,641,498	$0	$265,179	$0
6. 2022 taxes receivable (taxes in process of collection 6/30/23) (Line 2 less Line 5)		$113,421	$0	$4,528	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-22 to 12-31-23) (Line 3 x 75%)		$37,145	$0	$1,483	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$24,761	$0	$989	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/23 to 6/30/24: $10,197,299

*10. Estimated Recreational Vehicle Property Tax 7/1/23 to 6/30/24: $51,558

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/23 to 6/30/24: $0

Actual Deliquency for 2021 Taxes *: 0.733%

Estimated Delinquency Rate used in this budget: 2.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/23 to 6/30/24: $0

* These amounts are available from the County Treasurer.

Form 263 (Revised 6/2023)

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

2023-2024

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 2022-2023 School Year Until March 2024. Revenues will not be received until March 2025 for new levies made in 2023-2024.

		(1) 2022 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	$109,159,237	94.0%	$9,580,757	$48,441	$0	
2.	Postsecondary Tech Ed	$0	0.0%	$0	$0	$0	
3.	Adult Education	$0	0.0%	$0	$0	$0	
4.	Capital Outlay	$6,754,919	5.8%	$592,870	$2,998	$0	
5.	Bond and Interest	$0	0.0%	$0	$0	$0	
6.	Special Assessment	$269,707	0.2%	$23,672	$120	$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	$116,183,863	100.000%	$10,197,299	$51,558	$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 2023-2024.

(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 7/1/23 - 6/30/24.

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