Budget Form CC-K 2024-2025 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 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

Table of Contents:			2024-2025 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2024 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	65,652,535	14,406,813	13.239 ✓
Postsecondary Technical Education		6-7	18,514,661	XXXXXXXXX	
Adult Education	71-617	8-9	700,000	0	
Adult Supplementary Education	74-32,261	10-11	1,000,000	XXXXXXXXX	
Motorcycle Driver Safety	71-1508	12-13	20,000	XXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXX	
Auxiliary Enterprise		14	7,500,000	XXXXXXXXX	
Total Current Funds Unrestricted			93,387,196	14,406,813	
Plant Funds					
Capital Outlay	71-501	15-16	450,000	(0)	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXX	
Total Plant Funds			450,000	(0)	
Total – All Funds		XXXXXXX	93,837,196	14,406,813	13.239
Hearing Notice		17		Final Assessed Valuation	
				1,097,000,657 ✓ - 8,749,029 * TIF Amt. = ✓	
				1,088,251,628 ✓	

Revenue Neutral Rate:	11.671
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Viced President Finance
Kent Williams

Attest: Nov. 21, 2024

Nathan Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Linda K. Jolly, Chair
Signature and Title of Elected Official

STATE OF KANSAS
Budget Form CC-A
2024-2025

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2024	Date Due		Amount Due 7/1/24 - 6/30/25		Amount Due 7/1/25 - 12/31/25	
					Interest	Principal	Interest	Principal	Interest	Principal

STATE OF KANSAS
Budget Form CC-A1
2024-2025

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 6/30/2024	Payments Due 7/1/24 - 6/30/25	Payments Due 7/1/25 - 12/31/25
Fire Science Building	12/1/2012	20 years	2.8536	1,841,739	0	1,841,739	911,186	120,763	60,381
Refinance Cummins/Contract Energy	8/3/2021	7 years	2.0000	4,345,000	0	4,345,000	2,920,000	791,000	776,800
Andover 5000 Building	4/23/2019	20 years	2.9000	8,260,000	0	8,260,000	6,625,000	555,756	95,053
							10,456,186		

*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	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	22,882,714	20,695,353	17,559,530
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	22,882,714	20,695,353	17,559,530
Revenues				
Student Sources:				
Tuition	4	8,427,192	8,545,597	11,365,645
Fees	5	4,448,345	4,428,647	5,890,101
Total Student Income	9	12,875,537	12,974,245	17,255,746
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	14,265,276	14,515,023	13,456,130
State Grants and Contracts	22		3,038,158	5,500,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	14,265,276	17,553,181	18,956,130
Local Sources:				
Prior Year Ad Valorem Property Tax	30	345,077	353,194	687,522
Current Year Ad Valorem Property Tax	31	12,197,772	11,794,903	xxxxxxxxxx
Motor Vehicle Tax	32	1,441,529	1,305,980	1,077,961
Recreational Vehicle Tax	33	24,930	21,630	18,488
Delinquent Tax	34	243,452	214,934	193,008
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36	32,563	32,021	35,000
Total Local Income	39	14,285,324	13,722,662	2,011,979
Other Sources:				
Gifts	40			
Interest	41	627,560	1,147,000	1,500,000
All Other Income	42	3,636,154	1,981,954	4,000,000
Cancellation of Prior Year Encumbrances	43	50,918	148,654	xxxxxxxxxx
Total Other Income	49	4,314,632	3,277,608	5,500,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	45,740,769	47,527,696	43,723,854
Total Resources Available (3 + 60)	62	68,623,483	68,223,049	61,283,385

* 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 2024-2025

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	68,623,483	68,223,049	61,283,385
EXPENDITURES				
Education and General:				
Instruction	63	13,400,544	14,245,554	19,192,344
Research	64			
Public Service	65			
Academic Support	66	2,471,082	2,604,930	3,509,496
Student Services	67	6,524,671	6,863,201	9,246,458
Institutional Support	68	10,464,171	12,223,970	16,468,763
Operation and Maintenance	69	5,747,523	5,310,433	7,154,490
Scholarships	70	2,886,606	3,029,118	4,080,984
Total Expenditures	79	41,494,597	44,277,206	59,652,535
Transfers				
Transfer to Vocational	81	4,000,000	4,400,000	4,000,000
Non-Mandatory Transfers	82	1,153,168	881,989	1,000,000
Mandatory Transfers	83	1,280,365	1,104,324	1,000,000
Total Transfers	89	6,433,533	6,386,313	6,000,000
Total Expenditures & Transfers (79 + 89)	90	47,928,130	50,663,518	65,652,535
Unencumbered Cash Balance June 30 (62 - 90)	91	20,695,353	17,559,530	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			17,559,530
Tax in Process (30)	95			687,522
Total Resources less tax-in-process (60 - 30)	96			43,036,332
Six Month Resources (50% of 96) *	97			21,518,166
Total Resources (94 thru 97)	98			82,801,551
Total Expenditures & Transfers (90)	99			65,652,535
Six Month Expenditures (50% of 99) *	100			31,123,625
Total 18 Month Expenditures (99 + 100)	101			96,776,160
Tax Required Prior to Operating Grant (101- 98)	102			13,974,609
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			13,974,609
Delinquent Tax Estimate	105	3.0%		432,204
Taxes Levied (104 + 105)	106			14,406,813

* 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.

Adopted Budget — Budget Form CC-C — 2024-2025

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	470,730	500,208	759,541
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	470,730	500,208	759,541
Revenues				
Student Sources:				
Tuition	4	3,501,383	3,666,713	5,067,971
Fees	5	2,216,524	2,396,007	3,315,622
Total Student Income	9	5,717,908	6,062,720	8,383,593
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,548,260	4,492,663	4,871,526
State Grants and Contracts	22	438,195	752,474	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,986,455	5,245,137	4,871,526
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	4,328,387	4,484,779	5,000,000
Cancellation of Prior Year Encumbrances	43	12,674	12,849	xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	4,341,061	4,497,627	5,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	15,045,424	15,805,484	18,255,119
Total Resources Available (3 + 60)	62	15,516,154	16,305,692	19,014,660

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

STATE OF KANSAS
Budget Form CC-C
2024-2025

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	15,516,154	16,305,692	19,014,660
EXPENDITURES				
Education and General:				
Instruction	63	5,679,015	5,681,799	6,755,315
Research	64			0
Public Service	65			0
Academic Support	66	1,478,538	1,297,361	1,542,483
Student Services	67	1,471,410	1,679,868	1,997,261
Institutional Support	68	3,858,711	4,473,609	5,318,850
Operation and Maintenance	69	1,159,513	1,194,242	1,419,881
Scholarships	70	555,849	572,670	680,870
Total Expenditures	79	14,203,036	14,899,549	17,714,661
Transfers				
Non-Mandatory Transfers	82	346,150	210,878	300,000
Mandatory Transfers	83	466,760	435,724	500,000
Total Transfers	89	812,910	646,602	800,000
Total Expenditures & Transfers (79 + 89)	90	15,015,946	15,546,151	18,514,661
Unencumbered Cash Balance June 30 (62 - 90)	93	500,208	759,541	xxxxxxxx

STATE OF KANSAS
Budget Form CC-D
2024-2025

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	0	7,965	(0)
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	240,200	235,880	350,000
Other Federal Income	11			
Total Federal Income	19	240,200	235,880	350,000
State Sources:				
State Grants and Contracts	22	78,191	87,037	250,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	78,191	87,037	250,000
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	156,982	154,033	150,000
Cancellation of Prior Year Encumbrances	43	2,572		xxxxxxxxx
Total Other Income	49	159,554	154,033	150,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	477,945	476,950	750,000
Total Resources Available (3 + 60)	62	477,945	484,915	750,000

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget

2024-2025

Current Funds Unrestricted **Adult Education**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	477,945	484,915	750,000
Expenditures				
Education and General:				
Instruction	63	469,980	484,916	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	469,980	484,916	700,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	469,980	484,916	700,000
Unencumbered Cash Balance June 30 (62 - 90)	93	7,965	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			750,000
Six Month Resources (50% of 96)	97			300,000
Total Resources (94 thru 97)	98			1,050,000
Total Expenditures & Transfers (90)	99			700,000
Six Month Expenditures (50% of 99) *	100			350,000
Total 18 Month Expenditures (99 + 100)	101			1,050,000
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	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	141,938
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	334,756	490,542	1,000,000
Cancellation of Prior Year Encumbrances	43	1,115		xxxxxxxxx
Total Other Income	49	335,871	490,542	1,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	335,871	490,542	1,000,000
Total Resources Available (3 + 60)	62	335,871	490,542	1,141,938

STATE OF KANSAS
Budget Form CC-E
2024-2025

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	335,871	490,542	1,141,938
EXPENDITURES				
Education and General:				
Instruction	63	335,871	348,604	1,000,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	335,871	348,604	1,000,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	335,871	348,604	1,000,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	141,938	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 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	6,316	5,440	20,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	6,316	5,440	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	6,316	5,440	20,000
Total Resources Available (3 + 60)	62	6,316	5,440	20,000

STATE OF KANSAS
Budget Form CC-F
2024-2025

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	6,316	5,440	
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	6,316	5,440	20,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	6,316	5,440	20,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	6,316	5,440	20,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2024-2025

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget 1701 Fund	1702 Fund	1703 Fund	1704 Fund	Fund	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	4,601,296	4,598,465	4,038,243	0	730,030	0		4,768,273
Revenues									
Student Sources	9	242,700	238,663				300,000		300,000
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	4,261,418	4,256,752	1,930,030	1,000,000	2,069,970			5,000,000
Other Income	52	343,748	124,585	200,000					200,000
Cancel of Prior Year Encumbrances	51	15,598	68,916	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	4,863,464	4,688,915	2,130,030	1,000,000	2,069,970	300,000	0	5,500,000
Expenditures									
Salaries & Benefits	69	786,734	909,829	900,000		100,000			1,000,000
General Operating Expenses	70	681,358	625,526				300,000		300,000
Supplies	71	77,813	40,572						0
Cost of Goods Sold	72	2,400,806	2,512,237	2,500,000		1,500,000			4,000,000
Equipment	73	344,843	32,675						0
Remodeling Renovation	74		87,251			1,200,000			1,200,000
Services	75				1,000,000				1,000,000
_____	76								0
_____	77								0
Total Expenditures	78	4,291,554	4,208,090	3,400,000	1,000,000	2,800,000	300,000	0	7,500,000
Transfers									
Mandatory Transfers	80	295,124	294,600						0
Non-Mandatory Transfers	81	279,617	16,417						0
Total Transfers	89	574,741	311,017	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	4,866,295	4,519,107	3,400,000	1,000,000	2,800,000	300,000	0	7,500,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	4,598,465	4,768,273	2,768,273	0	0	0	0	2,768,273

STATE OF KANSAS
Budget Form CC-I
2024-2025

Adopted Budget

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	1,331,035	439,511	447,146
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
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	-35	8	0
Current Year Ad Valorem Property Tax	31	28	0	xxxxxxxxx
Motor Vehicle Tax	32	115,477	96	0
Recreational Vehicle Tax	33	2,009		0
Delinquent Tax	34	14,781	7,531	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	132,260	7,635	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			2,854
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	2,854
Total Revenues (19 + 29 + 39 + 49)	60	132,260	7,635	2,854
Total Resources Available (3 + 60)	62	1,463,295	447,146	450,000

STATE OF KANSAS
Budget Form CC-I
2024-2025

Adopted Budget

Plant Funds **Capital Outlay**	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	1,463,295	447,146	450,000
Expenditures				
Plant Equipment and Facility	71	1,023,784		450,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,023,784	0	450,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,023,784	0	450,000
Unencumbered Cash Balance June 30 (62 - 90)	93	439,511	447,146	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			447,146
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			2,854
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			450,000
Total Expenditures & Transfers (90)	99			450,000
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			450,000
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			(0)

* Recommended

Form 108
(Revised 5/2024)

Community College Name: Butler Community College

County: Butler

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$13,456,130	$4,871,526	$18,327,656
2. 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.	$14,515,024	$4,492,663	$19,007,687
3. Estimated increase in State Funding for K.S.A. 71-204			$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$0

Community College: Butler Community College
County: Butler

FORM 112

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

2024-2025

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/24*		$0		
2. 2023 Actual Taxes Levied*		$12,868,479		
3. Less: delinquent taxes	3.0%	$386,054	$0	$0
4. Less: 2023 Taxes Received*		$11,794,903		
5. Total Deductions (add Lines 3 + 4)		$12,180,957	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$687,522	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$289,541	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$193,008	$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: Butler Community College
County: Butler

FORM 112

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

2024-2025

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/24*		$0			
2. 2023 Actual Taxes Levied*		$0			
3. Less: delinquent taxes	3.0%	$0	$0	$0	$0
4. Less: 2023 Taxes Received*		$0			
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$0	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/24 to 6/30/25: $1,077,961

*10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25: $18,488

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25:

Actual Deliquency for 2022 Taxes *: 1.1%

Estimated Delinquency Rate used in this budget: 0.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/24 to 6/30/25:

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2024)

Community College: Butler Community College
County: Butler

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

2024-2025

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 2023-2024 School Year Until March 2025. Revenues will not be received until March 2026 for new levies made in 2024-2025.

		(1) 2023 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	$12,868,479	100.0%	1,077,960.82	18,487.68	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	-	-	0.0%	
3.	Adult Education	$0	0.0%	-	-	0.0%	
4.	Capital Outlay	$0	0.0%	-	-	0.0%	
5.	Bond and Interest	$0	0.0%	-	-	0.0%	
6.	Special Assessment	$0	0.0%	-	-	0.0%	
7.	No Fund Warrants	$0	0.0%	-	-	0.0%	
8.			0.0%	-	-	0.0%	
9.			0.0%	-	-	0.0%	
10.	TOTAL	$12,868,479	100.000%	$1,077,961	$18,488	$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 2024-2025.
(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 7/1/24 - 6/30/25.
(f) The college may place this amount in any or all levy funds.

Budget Form CC-J

STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2024-2025 BUDGET

The governing body of Butler Community College in Butler will meet on September 10, 2024 at 4:30 pm, the Hubbard Welcome Center, El Dorado, Kansas 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 The office of the Vice President for Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2024 Tax to be Levied (as shown below) establish the maximum limits of the 2024-2025 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2022-2023		2023-2024		Proposed Budget 2024-2025		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2024 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	47,928,130	13.855	50,663,518	12.268	65,652,535	14,406,813	13.268
Postsecondary Tech Ed	15,015,946		15,546,151		18,514,661	xxxxxxxxx	xxx
Adult Education	469,980		484,916		700,000	0	0.000
Adult Supp Education	335,871	xxx	348,604	xxx	1,000,000	xxxxxxxxx	xxx
Motorcycle Driver	6,316	xxx	5,440	xxx	20,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,866,295	xxx	4,519,107	xxx	7,500,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	1,023,784		0		450,000	(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	69,646,322	13.855	71,567,736	12.268	93,837,196	xxxxxxxxx	13.268
						*Revenue Neutral Rate***	*11.671*
Total Tax Levied	12,928,138		12,748,659		xxxxxxxxxx	14,406,813	
Assessed Valuation	933,088,928		1,039,165,370		1,085,817,539		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	12,750,537	11,614,667	10,456,186
Total	12,750,537	11,614,667	10,456,186

* Tax Rates are expressed in mills.

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

Linda K. Jolly
Board Chair, Butler Community College

Published in the Butler County Times-Gazette
Aug 17, 2024

Budget Form CC-J

STATE OF KANSAS

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2024-2025 BUDGET

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Postsecondary Tech Ed	15,015,946		15,546,151		18,514,661	xxxxxxxxx	xxx
Adult Education	469,980		484,916		700,000	0	0.000
Adult Supp Education	335,871	xxx	348,604	xxx	1,000,000	xxxxxxxxx	xxx
Motorcycle Driver	6,316	xxx	5,440	xxx	20,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,866,295	xxx	4,519,107	xxx	7,500,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	1,023,784		0		450,000	(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	0	0.000
Total All Funds	69,646,322	13.855	71,567,736	12.268	93,837,196	xxxxxxxxx	xxx
							13.268
						*Revenue Neutral Rate***	*11.671*
Total Tax Levied	12,928,138		12,748,659		xxxxxxxxx	14,406,813	
Assessed Valuation	933,088,928		1,039,165,370		1,085,817,539		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
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Total	12,750,537	11,614,667	10,456,186

* Tax Rates are expressed in mills.

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

Linda K Jelly
Board Chair, Butler Community College

2585150

Butler Community College Resolution 24-09

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

WHEREAS, The Revenue Neutral Rate for Butler Community College for the 2024-2025 budget was calculated as 11.671 mills by the Butler County Clerk; and

WHEREAS, the 2024-2025 budget proposed by the Board of Trustees of Butler Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Board of Trustees of Butler Community College held a hearing on September 10, 2024 allowing all interested taxpayers an opportunity to give oral testimony; and

WHEREAS, the Board of Trustees of Butler 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 BUTLER COMMUNITY COLLEGE:

Butler Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.671 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 Butler Community College, Butler County, Kansas this 10th day of September 2024.

Record of roll call vote to adopt Resolution 24-09

Trustee Good	YES
Trustee Braungardt	NO
Trustee Rhodes	YES
Trustee Jolly	YES
Trustee Huslig	YES
Trustee Sherrer	YES
Trustee Smith	NO

Linda K. Jolly
Chair of the Board of Trustees

Mary Martha Good
Secretary/Treasurer of the Board of Trustees