Budget Form CC-K 2021-2022

STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Cowley COUNTY, STATE OF KANSAS

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

Cowley 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	20,798,127	5,641,276	18.411
Postsecondary Technical Education		6	5,338,154	XXXXXXXXX	
Adult Education	71-617	8	231,274	0	
Adult Supplementary Education	74-32,261	10	54,359	XXXXXXXXX	
Motorcycle Driver Safety	71-1508	12	6,407	XXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXX	
Auxiliary Enterprise		14	3,436,923	XXXXXXXXX	
Total Current Funds Unrestricted			29,865,244	5,641,277	
Plant Funds					
Capital Outlay	71-501	15	913,578	608,967	1,988
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0		
Total Plant Funds			913,578	608,967	
Total – All Funds			30,778,822		
Publication					
Final Assessed Valuation	306,424,260				

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

Attest: Oct. 30, 2021

[signature]
County Clerk

Assisted by: _____

[signature]
Signature and Title of Elected Official
BOARD CHAIR

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC HEARING
2021-2022 BUDGET

The governing body of Cowley County Community College, Cowley County, will meet on
August 23rd, 2021, at 6:00 PM, at McAtee Dining Center
for the purpose of hearing and answering objections of taxpayers relating to
the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at www.cowley.edu and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 6:00 pm immediately preceding the budget adoption 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	16,181,453	19.032	18,256,077	19.072	20,798,127	5,641,276	18.531
Postsecondary Tech Ed	4,746,040		4,640,867		5,338,154	xxxxxxxxx	xxx
Adult Education	271,008		223,263		231,274	0	0.000
Adult Supp Education	(8,851)	xxx	82,649	xxx	54,359	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	6,245	xxx	6,407	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,233,197	xxx	3,251,572	xxx	3,436,923	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	216,585	1.249	190,808	2.000	913,578	608,967	2.000
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	24,639,432	20.281	26,651,480	21.072	30,778,822	xxxxxxxxx	20.531
Total Tax Levied	5,635,360		5,829,617		xxxxxxxxx	6,250,243	
Assessed Valuation	277,863,990		276,652,297		304,428,795		
Revenue Neutral Rate							19.150

Outstanding Indebtedness, July 1	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	10,995,000	9,645,000	8,265,000
Total	10,995,000	9,645,000	8,265,000

* Tax Rates are expressed in mills.

**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Signature and Title

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
COP Hafner Training Ctr	1/6/2011	Var. Fixed	2,660,000	531,985	10/1/2021	4/1/2022	17,806	250,000	4,590	0
COP Central Ave. Dorm	1/8/2015	Var. Fixed	3,620,000	2,561,314	2/1/2022	8/1/2021	63,940	300,000	30,095	310,000
COP Wellington Campus	4/4/2017	Var. Fixed	8,710,000	5,991,500	12/1/2021	6/1/2022	137,450	860,000	60,125	0

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
HVAC Upgrades	12/20/2019	15	2.3570	2,100,000		2,100,000	2,100,000	180,337	180,337
Bus	1/15/2020	3.5	2.1500	274,450		274,450	159,350	81,472	40,736

*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	5,433,416	6,921,441	6,224,511
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	5,433,416	6,921,441	6,224,511
Revenues				
Student Sources:				
Tuition	4	3,280,537	3,131,577	2,672,429
Fees	5	2,683,681	3,334,124	2,798,483
Total Student Income	9	5,964,218	6,465,701	5,470,912
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	4,410,683	4,410,683	4,410,683
LAVTR	21			0
State Grants and Contracts	22			42,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,410,683	4,410,683	4,452,683
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(734,622)
Current Year Ad Valorem Property Tax	31	5,142,940	5,226,995	xxxxxxxxxx
Motor Vehicle Tax	32	691,867	681,511	637,383
Recreational Vehicle Tax	33	0		11,303
Delinquent Tax	34	15,486	18,927	47,318
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	5,850,293	5,927,432	(38,618)
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	1,444,284	755,330	2,825,071
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	1,444,284	755,330	2,825,071
Total Revenues (9 + 19 + 29 + 39 + 49)	60	17,669,478	17,559,147	12,710,048
Total Resources Available (3 + 60)	62	23,102,894	24,480,588	18,934,559

* 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 2020-2021

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	23,102,894	24,480,588	18,934,559
EXPENDITURES				
Education and General:				
Instruction	63	4,668,910	4,403,937	4,614,461
Research	64			
Public Service	65			
Academic Support	66	607,372	691,401	881,894
Student Services	67	3,620,796	4,779,294	4,483,284
Institutional Support	68	3,358,591	3,634,313	4,007,306
Operation and Maintenance	69	2,163,569	2,712,393	3,167,583
Scholarships	70	1,761,215	2,034,739	950,000
Total Expenditures	79	16,180,453	18,256,077	18,104,527
Transfers				
Transfer to Vocational	81			2,143,600
Non-Mandatory Transfers	82	1,000		500,000
Mandatory Transfers	83			50,000
Total Transfers	89	1,000	0	2,693,600
Total Expenditures & Transfers (79 + 89)	90	16,181,453	18,256,077	20,798,127
Unencumbered Cash Balance June 30 (62 - 90)	91	6,921,441	6,224,511	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			6,224,511
Tax in Process (30)	95			(734,622)
Total Resources less tax-in-process (60 - 30)	96			13,444,670
Six Month Resources (50% of 96) *	97			6,722,335
Total Resources (94 thru 97)	98			25,656,894
Total Expenditures & Transfers (90)	99			20,798,127
Six Month Expenditures (50% of 99) *	100			10,399,064
Total 18 Month Expenditures (99 + 100)	101			31,197,191
Tax Required Prior to Operating Grant (101 - 98)	102			5,540,297
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			5,540,297
Delinquent Tax Estimate	105	1.8%		100,979
Taxes Levied (104 + 105)	106			5,641,276

* 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	699,456	746,733	796,733
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	699,456	746,733	796,733
Revenues				
Student Sources:				
Tuition	4	606,619	990,106	1,528,426
Fees	5	496,252	(33,512)	951,615
Total Student Income	9	1,102,871	956,594	2,480,041
Federal Sources:				
Federal Grants	10	0	229,651	218,957
Other Federal Income	11			
Total Federal Income	19	0	229,651	218,957
State Sources:				
Tiered State Aid (Form 108)	20	3,687,107	2,522,575	2,522,575
LAVTR	21			0
State Grants and Contracts	22		153,765	131,490
State Retirement Contributions **	23			
Other State Income	24	3,339	828,130	982,768
Total State Income	29	3,690,446	3,504,470	3,636,833
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		152	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	0	152	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,793,317	4,690,867	6,335,831
Total Resources Available (3 + 60)	62	5,492,773	5,437,600	7,132,564

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

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	5,492,773	5,437,600	7,132,564
EXPENDITURES				
Education and General:				
Instruction	63	2,880,588	3,385,527	3,792,354
Research	64	0	0	
Public Service	65	0	0	
Academic Support	66	97,089	61,494	94,080
Student Services	67	570,886	425,703	478,277
Institutional Support	68	528,536	323,242	427,499
Operation and Maintenance	69	391,758	263,927	337,918
Scholarships	70	277,183	180,973	208,026
Total Expenditures	79	4,746,040	4,640,867	5,338,154
Transfers				
Non-Mandatory Transfers	82	0		
Mandatory Transfers	83	0		
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,746,040	4,640,867	5,338,154
Unencumbered Cash Balance June 30 (62 - 90)	93	746,733	796,733	[illegible]

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	565	372	(21,944)
Revenues				
Student Sources:				
Tuition	4	0		
Fees	5	0		
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	115,256	101,103	96,884
Other Federal Income	11	0		
Total Federal Income	19	115,256	101,103	96,884
State Sources:				
LAVTR	21			
State Grants and Contracts	22	60,600	99,844	59,019
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	60,600	99,844	59,019
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	94,959	0	90,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	94,959	0	90,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	270,815	200,947	245,903
Total Resources Available (3 + 60)	62	271,380	201,319	223,959

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

STATE OF KANSAS
Budget Form CC-D
2020-2021

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	271,380	201,319	223,959
Expenditures				
Education and General:				
Instruction	63	271,008	223,263	231,274
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	271,008	223,263	231,274
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	271,008	223,263	231,274
Unencumbered Cash Balance June 30 (62 - 90)	93	372	-21,944	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			(21,944)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			245,903
Six Month Resources (50% of 96)	97			122,952
Total Resources (94 thru 97)	98			346,911
Total Expenditures & Transfers (90)	99			231,274
Six Month Expenditures (50% of 99) *	100			115,637
Total 18 Month Expenditures (99 + 100)	101			346,911
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	1.7900%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

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	20,723	40,411	124,814
Revenues				
Student Sources:				
Tuition	4	0		
Fees	5	5,750	12,753	12,753
Total Student Income	9	5,750	12,753	12,753
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22		154,298	0
Other State Income	24			
Total State Income	29	0	154,298	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	5,087		37,247
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	5,087	0	37,247
Total Revenues (9 + 19 + 29 + 39 + 49)	60	10,837	167,051	50,000
Total Resources Available (3 + 60)	62	31,560	207,462	174,814

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	31,560	207,462	174,814
EXPENDITURES				
Education and General:				
Instruction	63	-8,851	82,649	54,359
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	-8,851	82,649	54,359
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	-8,851	82,649	54,359
Unencumbered Cash Balance June 30 (62 - 90)	93	40,411	124,814	xxxxxxxxx

Adopted Budget

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	30,924	30,958	32,085
Revenues				
Student Sources:				
Tuition	4			
Fees	5	34	7,373	
Total Student Income	9	34	7,373	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			
Motorcycle Driver Safety	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			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	34	7,373	0
Total Resources Available (3 + 60)	62	30,958	38,331	32,085

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	30,958	38,331	32,085
Expenditures				
Education and General:				
Instruction	63		6,245	6,407
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	6,245	6,407
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	6,245	6,407
Unencumbered Cash Balance June 30 (62 - 90)	93	30,958	32,085	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	30,958	38,331	32,085
Expenditures				
Education and General:				
Instruction	63		6,245	6,407
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	6,245	6,407
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	6,245	6,407
Unencumbered Cash Balance June 30 (62 - 90)	93	30,958	32,085	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2020-2021

Current Funds Unrestricted Auxiliary Enterprise Funds	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget Bookstore Fund	 Housing Fund	 Deli Fund	 Wellness Fund	 Cosmetology Fund	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	2,048,631	2,103,394	735	2,038,113	63,471	583	492	2,489,419
Revenues									
Student Sources	9	145,860	101,900						0
Federal Sources	15	0							0
Gifts and Grants	50	0							0
Sales	53	3,520,769	3,535,697	1,024,000	2,229,000	57,000	30,000	18,000	3,358,000
Other Income	52	-378,669	0		158,700				158,700
Cancel of Prior Year Encumbrances	51	0		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	3,287,960	3,637,597	1,024,000	2,387,700	57,000	30,000	18,000	3,516,700
Expenditures									
Salaries & Benefits	69	425,656	456,964	240,632	183,680		81,136		505,448
General Operating Expenses	70	84,329	81,476	51,700	1,110,100	3,000	9,466		1,174,266
Supplies	71	438,498	438,624	200	2,550	100	4,859		7,709
Cost of Goods Sold	72	1,770,546	1,735,010	750,000		45,000		18,000	813,000
Equipment	73		171,655	105,000	25,000	5,000	15,000		150,000
Utilities	74	149,317			422,000				422,000
Debt Services	75	364,851	367,843	0	364,500				364,500
Scholarship	76								0
	77								0
Total Expenditures	78	3,233,197	3,251,572	1,147,532	2,107,830	53,100	110,461	18,000	3,436,923
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	3,233,197	3,251,572	1,147,532	2,107,830	53,100	110,461	18,000	3,436,923
Unencumbered Cash Balance June 30 (3 + 54 - 90)	92	2,103,394	2,489,419	-122,797	2,317,983	67,371	-79,878	492	2,569,196

Adopted Budget

Plant Funds **Capital Outlay**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Unencumbered Cash Balance July 1	3	145,108	309,080	695,850
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			-33,030
Current Year Ad Valorem Property Tax	31	380,557	577,578	xxxxxxxxx
Motor Vehicle Tax	32			66,840
Recreational Vehicle Tax	33			1,185
Delinquent Tax	34			4,962
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	380,557	577,578	39,957
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	0
Total Revenues **(19 + 29 + 39 + 49)**	60	380,557	577,578	39,957
Total Resources Available (3 + 60)	62	525,665	886,658	735,807

Adopted Budget

Plant Funds **Capital Outlay**	Line	2019-2020 Audited Actual	2020-2021 Unaudited Actual	2021-2022 Proposed Budget
Total Resources Available	62	525,665	886,658	735,807
Expenditures				
Plant Equipment and Facility	71	216,585	190,808	913,578
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	216,585	190,808	913,578
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	216,585	190,808	913,578
Unencumbered Cash Balance June 30 (62 - 90)	93	309,080	695,850	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			695,850
Tax in Process (40)	95			(33,030)
Total Resources (60 - 40)	96			72,987
Six month Resources (50% of 96)	97			36,493
Total Resources (94 thru 97)	98			772,301
Total Expenditures & Transfers (90)	99			913,578
Six Month Expenditures (50% of 99) *	100			456,789
Total 18 Month Expenditures (99 + 100)	101			1,370,367
Tax Required (101 - 98)	102			598,066
Delinquent Tax Percent	103	1.8%		10,901
Taxes Levied (102 + 103)	104			608,967

* Recommended

Form 108
(Revised 6/2021)

Community College Name: Cowley County Community College

County: Cowley

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.	$4,410,683	$2,522,575	$6,933,258
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.	$4,410,683	$2,522,575	$6,933,258
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: Cowley County Community College
County: Cowley

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*		$5,927,432		
2. 2020 Actual Taxes Levied*		$5,287,455		
3. Less: delinquent taxes	1.8%	$94,645	$0	$0
4. Less: 2020 Taxes Received*		$5,927,432		
5. Total Deductions (add Lines 3 + 4)		$6,022,077	$0	$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		($734,622)	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		$70,984	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$47,318	$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 Cowley County Community College
County Cowley

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*		$577,578			
2. 2020 Actual Taxes Levied*		$554,473			
3. Less: delinquent taxes	1.8%	$9,925	$0	$0	$0
4. Less: 2020 Taxes Received*		$577,578			
5. Total Deductions (add Lines 3 + 4)		$587,503	$0	$0	$0
6. 2020 taxes receivable (taxes in process of collection 6/30/21) (Line 2 less Line 5)		($33,030)	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-20 to 12-31-21) (Line 3 x 75%)		$7,444	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$4,962	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/21 to 6/30/22: $704,223

*10. Estimated Recreational Vehicle Property Tax 7/1/21 to 6/30/22: $12,488

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/21 to 6/30/22: $0

Actual Deliquency for 2019 Taxes *: 0.0%

Estimated Delinquency Rate used in this budget: 1.8%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/21 to 6/30/22:

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2021)

Community College: Cowley County Community College
County: Cowley

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	$5,287,455	90.5%	$637,383	$11,303	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$0	0.0%	0.0%	0.0%	0.0%	
4.	Capital Outlay	$554,473	9.5%	$66,840	$1,185	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$5,841,928	100.000%	$704,223	$12,488	$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 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.

Expected print dimensions of advertisement:
Width: 4.28 in., Height: 5.59 in.

Newspaper page size: Width: 11.25 in., Height: 20.94 in.
Publisher may wrap or break notice between pages.

(First published in the Cowley County Courier/Traveler Thursday, 08 12, 2021.)

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC HEARING
2021-2022 BUDGET

The governing body of Cowley County Community College, Cowley County, will meet on August 23rd, 2021, at 6:00 PM, at McAtee Dining Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at www.cowley.edu and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 6:00 pm immediately preceding the budget adoption 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	16,181,443	19.032	18,256,077	19.072	20,798,127	5,641,276	18.531
Postsecondary Tech Ed	4,766,040		4,640,867		4,838,154	xxxxxxxx	xxx
Adult Education	291,008		201,319		0	(0)	0.000
Adult Supp Education	(6,851)	xxx	81,649	xxx	0	xxxxxxxx	xxx
Motorcycle Driver	0	xxx	5,245	xxx	0	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxiliary Enterprise	3,233,197	xxx	3,231,573	xxx	3,496,923	xxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxx	xxx
Capital Outlay	216,383	1.349	120,808	2.000	913,378	608,907	2.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxx	xxx
Total All Funds	24,639,432	20.381	26,928,536	21.072	29,986,782	xxxxxxxx	20.531
Total Tax Levied	5,435,360		5,829,617		xxxxxxxx	6,250,265	
Assessed Valuation	277,863,990		276,652,297		304,428,795		
**Revenue Neutral Rate							19.730

	Outstanding Indebtedness, July 1		
	2019	2020	2021
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	10,995,000	9,645,000	8,265,000
Total	10,995,000	9,645,000	8,265,000

* Tax Rates are expressed in mills.

**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Tiffany Vollmer, Board Clerk

Signature and Title

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley CourierTraveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
12 Aug 2021

Notice ID: KidzsbqAaoTiZBDuk88X
Notice Name: Cowley College budget 8-12

PUBLICATION FEE: $127.31

David A. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

12th day of August, A.D. 2021.

Kathryn M. Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/14/2025

Resolution No. 2021-8-1

A RESOLUTION OF COWLEY COUNTY COMMUNITY COLLEGE TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Cowley County Community College was calculated as 19.150 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Cowley 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 August 23, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Cowley County Community College hearing no testimony, finds it necessary to exceed the Revenue Neutral Rate.

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

Cowley County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate at 20.531 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 this 23rd day of August, 2021 and **SIGNED** by the Chair of the Board of Trustees.

Gary Wilson, Board Chairman

ATTEST Tiffany Vollmer

Tiffany Vollmer, Clerk of the Board of Trustees