Budget Form CC-K 2022-2023 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Cowley County 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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 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	22,116,194	5,960,636	17.543
Postsecondary Technical Education		6-7	6,015,613	XXXXXXXXX	
Adult Education	71-617	8-9	260,518	0	
Adult Supplementary Education	74-32,261	10-11	7,500	XXXXXXXXX	
Motorcycle Driver Safety	71-1508	12-13	5,680	XXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXX	
Auxiliary Enterprise		14	3,884,084	XXXXXXXXX	
Total Current Funds Unrestricted			32,289,589	5,960,637	
Plant Funds					
Capital Outlay	71-501	15-16	887,600	680,288	2.000
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			887,600	680,288	
Total – All Funds		XXXXXXX	33,177,189		
Hearing Notice				Final Assessed Valuation	
				339,781,328	

Assisted by: Lillian Waller, Board Clerk

Revenue Neutral Rate: 18.375

Attest: Oct. 27 2022

County Clerk

Signature and Title of Elected Official

OK – over RNR

STATE OF KANSAS
Budget Form CC-A
2022-2023

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/22	Date Due		Amount Due 7/1/22 - 6/30/23		Amount Due 7/1/23 - 12/31/24	
					Interest	Principal	Interest	Principal	Interest	Principal
COP Hafner Training Ctr	1/6/11	Var. Fixed	2,660,000	264,180	10/1/22	4/1/23	9,180	255,000	0	0
COP Central Ave. Dorm	1/8/15	Var. Fixed	3,620,000	2,197,374	2/1/23	8/1/22	96,315	310,000	26,220	315,000
COP Wellington Campus	4/4/17	Var. Fixed	8,710,000	4,994,050	12/1/22	6/1/23	120,250	880,000	51,325	0
COP Wellington Dorm	12/7/21	Var. Fixed	2,150,000	1,795,000	12/1/22	6/1/23	19,190	350,000	14,815	355,000

STATE OF KANSAS
Budget Form CC-A1
2022-2023

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 6/30/22	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/24
HVAC Upgrades	12/20/19	15	2.5570	2,100,000		2,100,000	1,843,483	180,337	180,337
Bus	1/15/20	3.5	2.1500	274,450		274,450	80,531	81,471	0

*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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	9,410,691	10,830,558	10,472,878
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	9,410,691	10,830,558	10,472,878
Revenues				
Student Sources:				
Tuition	4	3,810,011	2,834,289	2,846,221
Fees	5	3,116,823	2,991,639	2,958,768
Total Student Income	9	6,926,834	5,825,928	5,804,989
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		41,957	135,500
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,410,683	4,452,640	4,546,183
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(769,006)
Current Year Ad Valorem Property Tax	31	5,226,995	6,341,867	xxxxxxxxxx
Motor Vehicle Tax	32	681,511	0	628,853
Recreational Vehicle Tax	33	0		11,659
Delinquent Tax	34	18,927	0	45,879
In Lieu of Tax - Industrial Revenue Bond	35		0	0
Other Local Income	36			
Total Local Income	39	5,927,433	6,341,867	(82,615)
Other Sources:				
Gifts	40		19,800	
Interest	41		40,551	
All Other Income	42	834,733	518,874	700,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	834,733	579,225	700,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	18,099,683	17,199,661	10,968,557
Total Resources Available (3 + 60)	62	27,510,374	28,030,219	21,441,435

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

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

Adopted Budget

2022-2023

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	27,510,374	28,030,219	21,441,435
EXPENDITURES				
Education and General:				
Instruction	63	4,536,343	4,461,033	4,679,091
Research	64			0
Public Service	65			0
Academic Support	66	609,031	652,280	885,845
Student Services	67	3,801,696	4,770,189	4,436,582
Institutional Support	68	3,122,091	3,214,535	3,815,989
Operation and Maintenance	69	2,810,336	2,667,337	**4,321,465**
Scholarships	70	1,797,294	1,791,967	2,166,222
Total Expenditures	79	16,676,791	17,557,341	20,305,194
Transfers				
Transfer to Vocational	81			1,500,000
Non-Mandatory Transfers	82	3,025		
Mandatory Transfers	83			311,000
Total Transfers	89	3,025	0	1,811,000
Total Expenditures & Transfers (79 + 89)	90	16,679,816	17,557,341	22,116,194
Unencumbered Cash Balance June 30 (62 - 90)	91	10,830,558	10,472,878	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			10,472,878
Tax in Process (30)	95			(769,006)
Total Resources less tax-in-process (60 - 30)	96			11,737,563
Six Month Resources (50% of 96) *	97			5,868,782
Total Resources (94 thru 97)	98			27,310,217
Total Expenditures & Transfers (90)	99			22,116,194
Six Month Expenditures (50% of 99) *	100			11,058,097
Total 18 Month Expenditures (99 + 100)	101			33,174,291
Tax Required Prior to Operating Grant (101- 98)	102			5,864,074
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			5,864,074
Delinquent Tax Estimate	105	1.6%		96,562
Taxes Levied (104 + 105)	106			5,960,636

* 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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	746,733	845,116	1,084,882
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	746,733	845,116	1,084,882
Revenues				
Student Sources:				
Tuition	4	526,162	1,093,205	1,627,822
Fees	5	430,432	629,012	1,011,385
Total Student Income	9	956,594	1,722,217	2,639,207
Federal Sources:				
Federal Grants	10	229,651	254,389	
Other Federal Income	11			
Total Federal Income	19	229,651	254,389	0
State Sources:				
Tiered State Aid (Form 108)	20	3,588,836	2,522,575	2,522,575
LAVTR	21			0
State Grants and Contracts	22		1,132,766	1,821,510
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	3,588,836	3,655,341	4,344,085
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			1,500,000
Total Other Income	49	152	0	1,500,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,775,233	5,631,947	8,483,292
Total Resources Available (3 + 60)	62	5,521,966	6,477,063	9,568,174

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	5,521,966	6,477,063	9,568,174
EXPENDITURES				
Education and General:				
Instruction	63	3,029,786	3,263,449	4,015,613
Research	64	0	0	
Public Service	65	0	0	
Academic Support	66	80,821	105,792	113,380
Student Services	67	558,404	774,112	567,842
Institutional Support	68	424,109	521,276	488,412
Operation and Maintenance	69	322,082	436,907	553,108
Scholarships	70	261,648	290,646	277,257
Total Expenditures	79	4,676,850	5,392,181	6,015,613
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,676,850	5,392,181	6,015,613
Unencumbered Cash Balance June 30 (62 - 90)	93	845,116	1,084,882	xxxxxxxx

Adopted Budget 2022-2023

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	372	40,874	3,103
Revenues				
Student Sources:				
Tuition	4		0	0
Fees	5		0	0
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	113,857	101,728	150,386
Other Federal Income	11			
Total Federal Income	19	113,857	101,728	150,386
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	62,194	76,497	108,063
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	62,194	76,497	108,063
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	107,582		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	107,582	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	283,633	178,225	258,449
Total Resources Available (3 + 60)	62	284,005	219,099	261,552

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

Adopted Budget 2022-2023

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	284,005	219,099	261,552
Expenditures				
Education and General:				
Instruction	63	243,131	215,996	260,518
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	243,131	215,996	260,518
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	243,131	215,996	260,518
Unencumbered Cash Balance June 30 (62 - 90)	93	40,874	3,103	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			3,103
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			258,449
Six Month Resources (50% of 96)	97			129,225
Total Resources (94 thru 97)	98			390,777
Total Expenditures & Transfers (90)	99			260,518
Six Month Expenditures (50% of 99) *	100			130,259
Total 18 Month Expenditures (99 + 100)	101			390,777
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	1.6200%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	40,764	50,547	146,502
Revenues				
Student Sources:				
Tuition	4			
Fees	5	21,112	0	10,000
Total Student Income	9	21,112	0	10,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22		98,413	39,246
Other State Income	24			
Total State Income	29	0	98,413	39,246
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	21,112	98,413	49,246
Total Resources Available (3 + 60)	62	61,876	148,960	195,748

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	61,876	148,960	195,748
EXPENDITURES				
Education and General:				
Instruction	63	11,329	2,458	7,500
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	11,329	2,458	7,500
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	11,329	2,458	7,500
Unencumbered Cash Balance June 30 (62 - 90)	93	50,547	146,502	xxxxxxxxx

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	-353	2,275	2,370
Revenues				
Student Sources:				
Tuition	4			
Fees	5	7,373	6,433	10,000
Total Student Income	9	7,373	6,433	10,000
Federal Sources:				
Federal Grants	10		0	
Other Federal Income	11		0	
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22		0	
Other State Income	24		0	
Motorcycle Driver Safety	25		0	
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			xxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	7,373	6,433	10,000
Total Resources Available (3 + 60)	62	7,020	8,708	12,370

Adopted Budget

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	7,020	8,708	
Expenditures				
Education and General:				
Instruction	63	4,745	6,338	5,680
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	4,745	6,338	5,680
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,745	6,338	5,680
Unencumbered Cash Balance June 30 (62 - 90)	93	2,275	2,370	xxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2022-2023

Current Funds Unrestricted Auxiliary Enterprise Funds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget					2022-2023 Proposed Budget
				Bookstore Fund	Housing Fund	Deli Fund	Wellness Fund	Cosmetology Fund	
Unencumbered Cash Balance July 1	3	2,103,194	2,569,545	77,750	2,416,744	63,616	10,892	593	2,867,271
Revenues									
Student Sources	9	101,900	109,250						0
Federal Sources	15	0							0
Gifts and Grants	50	0							0
Sales	53	3,294,778	3,448,634	1,039,500	2,414,500	91,500	30,000	18,000	3,593,500
Other Income	52	320,029	0		335,000				335,000
Cancel of Prior Year Encumbrances	51	0		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	3,716,707	3,557,884	1,039,500	2,749,500	91,500	30,000	18,000	3,928,500
Expenditures									
Salaries & Benefits	69	458,964	484,009	217,488	203,527	47,434	82,106		550,555
General Operating Expenses	70	87,665	188,522	51,650	189,587	2,800	7,500		251,537
Supplies	71	530,663	20,620	350	4,300	100	3,959		8,709
Cost of Goods Sold	72	1,711,491	1,665,164	725,000	1,047,700	83,600		18,000	1,874,300
Equipment	73	1,925	152,461	112,000	35,668	3,000	12,000		164,668
Utilities	74	139,005	413,983		418,000				418,000
Debt Service	75	367,843	365,439	0	616,315				616,315
Total Expenditures	78	3,297,556	3,260,158	1,106,488	2,515,097	138,934	105,565	18,000	3,884,084
Transfers									
Mandatory Transfers	80	-47,000							0
Non-Mandatory Transfers	81								0
Total Transfers	89	-47,000	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	3,250,556	3,260,158	1,106,488	2,515,097	138,934	105,565	18,000	3,884,084
Unencumbered Cash Balance June 30 (3 + 54 - 90)	92	2,569,545	2,867,271	10,762	2,651,147	16,182	-64,723	593	2,911,687

Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	309,080	695,850	608,275
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			-57,316
Current Year Ad Valorem Property Tax	31	577,578	659,067	xxxxxxxxx
Motor Vehicle Tax	32			67,903
Recreational Vehicle Tax	33			1,259
Delinquent Tax	34			4,954
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	577,578	659,067	16,800
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	577,578	659,067	16,800
Total Resources Available (3 + 60)	62	886,658	1,354,917	625,075

Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	886,658	1,354,917	625,075
Expenditures				
Plant Equipment and Facility	71	190,808	746,643	887,600
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	190,808	746,643	887,600
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	190,808	746,643	887,600
Unencumbered Cash Balance June 30 (62 - 90)	93	695,850	608,275	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			608,275
Tax in Process (40)	95			(57,316)
Total Resources (60 - 40)	96			74,116
Six month Resources (50% of 96)	97			37,058
Total Resources (94 thru 97)	98			662,133
Total Expenditures & Transfers (90)	99			887,600
Six Month Expenditures (50% of 99) *	100			443,800
Total 18 Month Expenditures (99 + 100)	101			1,331,400
Tax Required (101 - 98)	102			669,267
Delinquent Tax Percent	103	1.6%		11,021
Taxes Levied (102 + 103)	104			680,288

* Recommended

Form 108
(Revised 6/2022)

Community College Name: Cowley County Community College

County: Cowley County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed. Fund	Totals
1. 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.	$4,410,683	$2,522,575	$6,933,258
2. 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
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 County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*		$6,341,867		
2. 2021 Actual Taxes Levied*		$5,664,628		
3. Less: delinquent taxes	1.62%	$91,767	$0	$0
4. Less: 2021 Taxes Received*		$6,341,867		
5. Total Deductions (add Lines 3 + 4)		$6,433,634	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		($769,006)	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$68,825	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$45,879	$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 County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/22*		$659,067			
2. 2021 Actual Taxes Levied*		$611,660			
3. Less: delinquent taxes	1.62%	$9,909	$0	$0	$0
4. Less: 2021 Taxes Received*		$659,067			
5. Total Deductions (add Lines 3 + 4)		$668,976	$0	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		($57,316)	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$7,432	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$4,954	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/22 to 6/30/23: $696,756

*10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23: $12,918

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23: $0

Actual Delinquency for 2020 Taxes *: 1.62%

Estimated Delinquency Rate used in this budget: 1.62%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/22 to 6/30/23: $0

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2022)

Community College: Cowley County Community College
County: Cowley 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

2022-2023

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 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

		(1) 2021 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	$5,664,628	90.3%	$ 628,853	$ 11,659	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	$ -	$ -	0.0%	
3.	Adult Education	$0	0.0%	$ -	$ -	0.0%	
4.	Capital Outlay	$611,660	9.7%	$ 67,903	$ 1,259	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	$6,276,289	100.000%	$696,756	$12,918	$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 2022-2023.
(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 7/1/22 - 6/30/23.
(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
2022-2023 BUDGET

The governing body of Cowley County Community College in Cowley County will meet on 08/22/22 at 6:00 PM at McAtee Dining Center, 206 S. 4th St, Arkansas City, KS 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 www.cowley.edu and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	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	16,679,816	19.072	17,557,341	18.411	22,116,194	5,960,636	17.521
Postsecondary Tech Ed	4,676,850		5,392,181		6,015,613	xxxxxxxxx	xxx
Adult Education	243,131		215,996		260,518	0	0.000
Adult Supp Education	11,329	xxx	2,458	xxx	7,500	xxxxxxxxx	xxx
Motorcycle Driver	4,745	xxx	6,338	xxx	5,680	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,250,556	xxx	3,260,158	xxx	3,884,084	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	190,808	2.000	746,643	1.988	887,600	680,288	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	25,057,235	21.072	27,181,115	20.399	33,177,189	xxxxxxxxx	19.521
						*Revenue Neutral Rate***	*18.375*
Total Tax Levied	5,829,617		6,250,748		xxxxxxxxxx	6,640,925	
Assessed Valuation	276,652,297		306,424,260		340,197,162		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	9,645,000	8,265,000	8,650,000
Total	9,645,000	8,265,000	8,650,000

* Tax Rates are expressed in mills.

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

Cowley County Community College,

Roll Call Vote

A Roll Call Vote of the Cowley County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 22, 2022

Resolution No. 2022-8-22-1

Governing Body Member	Yes	No	No Vote
Gary Wilson - Chair	X		
Glennis Zimmerman - Vice Chair	X		
Dr. Steve Abrams - Trustee	X		
Brett Bazil - Trustee	X		
Dr. Alan Marcotte - Trustee	X		
Bob McGregor - Trustee	X		
Marla Sexson - Trustee	X		
David Stanley - Trustee	X		
TOTAL	**8**		

Certified:

Tiffany Vollee

(First published in the Cowley Courier Traveler Thursday, 08 11, 2022.)

Budget Form CC-J

STATE OF KANSAS

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Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,250,556	xxx	3,260,158	xxx	3,884,084	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	190,808	2.000	746,643	1.988	887,600	680,288	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	25,057,235	21.072	27,181,115	20.399	33,177,189	xxxxxxxxx	19.521
						*Revenue Neutral Rate***	*18.375*
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***Revenue Neutral Rate as defined by KSA 79-2988*

Cowley County Community College.

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:
11 Aug 2022

Notice ID: nFpnBOTVEscLA8HHdQqC
Notice Name: 2022-2023 State Appropriation RNR Publication

PUBLICATION FEE: $198.72

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

11th day of August, A.D. 2022.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/16/2023

Resolution No. 2022-8-22-1

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 18.375 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 22nd, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Cowley County Community College, having heard testimony, still 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 of 19.521 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 Governing Body.

ADOPTED this 22nd day of August, 22 (month and year) and SIGNED by the Governing Body.

Attested: