Budget Form CC-K 2022-2023 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 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		1			
Statement of Conditional Lease, etc.		2			
Current Funds Unrestricted:					
General	71-204	3-4	58,680,538	12,928,138	13.855
Postsecondary Technical Education		5-6	18,308,353	xxxxxxxxx	
Adult Education	71-617	7-8	531,882	0	
Adult Supplementary Education	74-32,261	9-10	500,000	xxxxxxxxx	
Motorcycle Driver Safety	71-1508	11-12	10,000	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise		13	6,500,000	xxxxxxxxx	
Total Current Funds Unrestricted			84,530,773	12,928,138	
Plant Funds					
Capital Outlay	71-501	14-15	1,331,035	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			1,331,035	0	
Total – All Funds		xxxxxxx	85,861,808		13.855
Hearing Notice		16		Final Assessed Valuation	
				935,888,245 - 2,799,317 = 933,088,928 TIF	
				Revenue Neutral Rate:	13.795

Assisted by:
Kent Williams, VP Finance

Attest: October 26, 2022

Natum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Chair of the Board of Trustees

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 6/30/2022	Date Due		Amount Due 7/1/22 - 6/30/23		Amount Due 7/1/23 - 12/31/24	
					Interest	Principal	Interest	Principal	Interest	Principal

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 6/30/2022	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/23
Fire Science Building	12/1/2012	20 years	2.8536	1,841,739	0	1,841,739	1,095,537	120,763	60,381
Refinance Cummins/Contract Energy	8/3/2021	7 years	2.0000	4,345,000	0	4,345,000	4,345,000	784,850	756,400
Andover 5000 Building	4/23/2019	20 years	2.9000	8,260,000	0	8,260,000	7,310,000	557,881	104,691
							12,750,537		

*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	12,803,522	18,965,424	22,968,546
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	12,803,522	18,965,424	22,968,546
Revenues				
Student Sources:				
Tuition	4	8,977,501	9,000,068	9,000,068
Fees	5	5,163,574	4,584,043	4,584,043
Total Student Income	9	14,141,074	13,584,110	13,584,110
Federal Sources:				
Federal Grants	10	0		
Other Federal Income	11	0		
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	11,284,336	11,247,018	14,265,276
LAVTR	21			0
State Grants and Contracts	22	9,035	12,365	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	11,293,371	11,259,383	14,265,276
Local Sources:				
Prior Year Ad Valorem Property Tax	30	323,174	299,397	359,153
Current Year Ad Valorem Property Tax	31	12,132,615	12,181,141	xxxxxxxxxx
Motor Vehicle Tax	32	1,584,653	1,392,457	1,750,000
Recreational Vehicle Tax	33	23,831	23,572	25,000
Delinquent Tax	34	433,489	377,925	193,903
In Lieu of Tax - Industrial Revenue Bond	35	24,966	28,205	30,000
Other Local Income	36			
Total Local Income	39	14,522,728	14,302,698	2,358,056
Other Sources:				
Gifts	40	74,975		
Interest	41	94,664	1,000	
All Other Income	42	5,997,937	13,416,060	3,129,996
Cancellation of Prior Year Encumbrances	43	152,274	**31,151**	xxxxxxxxxx
Total Other Income	49	6,319,850	13,448,211	3,129,996
Total Revenues (9 + 19 + 29 + 39 + 49)	60	46,277,023	52,594,402	33,337,438
Total Resources Available (3 + 60)	62	59,080,545	71,559,826	56,305,984

* 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 2022-2023

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	59,080,545	71,559,826	56,305,984
EXPENDITURES				
Education and General:				
Instruction	63	12,559,675	12,705,579	17,300,269
Research	64			
Public Service	65			
Academic Support	66	2,000,935	2,372,144	3,229,997
Student Services	67	5,353,262	5,997,128	8,165,908
Institutional Support	68	8,180,976	8,884,481	11,553,571
Operation and Maintenance	69	4,982,998	4,578,517	9,000,000
Scholarships	70	2,881,580	2,960,257	4,030,794
Total Expenditures	79	35,959,427	37,498,105	53,280,538
Transfers				
Transfer to Vocational	81		781,339	2,000,000
Non-Mandatory Transfers	82	1,268,323	1,391,199	1,400,000
Mandatory Transfers	83	2,887,371	8,920,637	2,000,000
Total Transfers	89	4,155,694	11,093,175	5,400,000
Total Expenditures & Transfers (79 + 89)	90	40,115,121	48,591,280	58,680,538
Unencumbered Cash Balance June 30 (62 - 90)	91	18,965,424	22,968,546	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			22,968,546
Tax in Process (30)	95			359,153
Total Resources less tax-in-process (60 - 30)	96			32,978,285
Six Month Resources (50% of 96) *	97			16,489,143
Total Resources (94 thru 97)	98			72,795,127
Total Expenditures & Transfers (90)	99			58,680,538
Six Month Expenditures (50% of 99) *	100			29,340,269
Total 18 Month Expenditures (99 + 100)	101			88,020,808
Tax Required Prior to Operating Grant (101- 98)	102			15,225,681
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			2,685,387
Tax Required (102 - 103)	104			12,540,294
Delinquent Tax Estimate	105	3.0%		387,844
Taxes Levied (104 + 105)	106			12,928,138

* 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	2,653,255	2,191,627	610,560
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	2,653,255	2,191,627	610,560
Revenues				
Student Sources:				
Tuition	4	3,486,950	3,582,750	4,500,000
Fees	5	1,823,644	2,149,293	2,500,000
Total Student Income	9	5,310,594	5,732,043	7,000,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,378,298	4,210,634	4,548,260
LAVTR	21			0
State Grants and Contracts	22	589,139	792,334	800,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,967,437	5,002,968	5,348,260
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	59,728	51,042	3,400,000
Cancellation of Prior Year Encumbrances	43	18,200	20,069	xxxxxxxxx
Transfer from General Fund	44	2,000,000	1,800,000	2,000,000
Total Other Income	49	2,077,928	1,871,112	5,400,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	12,355,959	12,606,123	17,748,260
Total Resources Available (3 + 60)	62	15,009,214	14,797,750	18,358,820

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

STATE OF KANSAS
Budget Form CC-C
2022-2023

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	15,009,214	14,797,750	18,358,820
EXPENDITURES				
Education and General:				
Instruction	63	4,875,473	5,176,903	6,592,663
Research	64			
Public Service	65			
Academic Support	66	1,210,706	1,370,841	1,745,734
Student Services	67	1,298,914	1,396,333	1,778,197
Institutional Support	68	3,287,234	3,391,575	4,912,394
Operation and Maintenance	69	911,260	1,002,069	1,276,111
Scholarships	70	587,471	552,231	703,253
Total Expenditures	79	12,171,058	12,889,952	17,008,353
Transfers				
Non-Mandatory Transfers	82	232,127	278,577	300,000
Mandatory Transfers	83	414,403	1,018,661	1,000,000
Total Transfers	89	646,530	1,297,238	1,300,000
Total Expenditures & Transfers (79 + 89)	90	12,817,588	14,187,190	18,308,353
Unencumbered Cash Balance June 30 (62 - 90)	93	2,191,627	610,560	xxxxxxxx

STATE OF KANSAS
Budget Form CC-D

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	4,499	0	(0)
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	205,580	208,087	210,000
Other Federal Income	11			
Total Federal Income	19	205,580	208,087	210,000
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	82,413	82,639	85,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	82,413	82,639	85,000
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	124,519	120,543	236,882
Cancellation of Prior Year Encumbrances	43	20		xxxxxxxxx
Total Other Income	49	124,539	120,543	236,882
Total Revenues (9 + 19 + 29 + 39 + 49)	60	412,532	411,269	531,882
Total Resources Available (3 + 60)	62	417,031	411,269	531,882

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

STATE OF KANSAS
Budget Form CC-D

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	417,031	411,269	531,882
Expenditures				
Education and General:				
Instruction	63	417,031	411,269	531,882
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	417,031	411,269	531,882
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	417,031	411,269	531,882
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			531,882
Six Month Resources (50% of 96)	97			
Total Resources (94 thru 97)	98			531,882
Total Expenditures & Transfers (90)	99			531,882
Six Month Expenditures (50% of 99) *	100			
Total 18 Month Expenditures (99 + 100)	101			531,882
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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 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			
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	186,893	215,107	500,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	186,893	215,107	500,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	186,893	215,107	500,000
Total Resources Available (3 + 60)	62	186,893	215,107	500,000

STATE OF KANSAS
Budget Form CC-E
2022-2023

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	186,893	215,107	500,000
EXPENDITURES				
Education and General:				
Instruction	63	186,893	215,107	500,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	186,893	215,107	500,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	186,893	215,107	500,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	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	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			
Other State Income	24			
Motorcycle Driver Safety	25	1,950	3,840	10,000
Total State Income	29	1,950	3,840	10,000
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	1,950	3,840	10,000
Total Resources Available (3 + 60)	62	1,950	3,840	10,000

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	1,950	3,840	10,000
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	1,950	3,840	10,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	1,950	3,840	10,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	1,950	3,840	10,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

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 St. Union Res. Halls	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	4,077,323	4,458,550	4,630,627	4,630,627
Revenues					
Student Sources	9	126,360	265,838	265,000	265,000
Federal Sources	15				0
Gifts and Grants	50				0
Sales	53	4,320,595	4,425,725	6,165,000	6,165,000
Other Income	52	55,800	67,234	70,000	70,000
Cancel of Prior Year Encumbrances	51	141,543	82,687	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	4,644,298	4,841,484	6,500,000	6,500,000
Expenditures					
Salaries & Benefits	69	892,745	884,967	1,294,898	1,294,898
General Operating Expenses	70	503,302	596,795	873,240	873,240
Supplies	71		43,695	63,935	63,935
Cost of Goods Sold	72	2,419,104	2,743,394	4,014,179	4,014,179
Equipment	73	53,657	92,983	136,054	136,054
Remodel/Renovations	74		80,434	117,692	117,692
_____	75				0
_____	76				0
_____	77				0
Total Expenditures	78	3,868,808	4,442,268	6,500,000	6,500,000
Transfers					
Mandatory Transfers	80		227,139		0
Non-Mandatory Transfers	81	394,263			0
Total Transfers	89	394,263	227,139	0	0
Total Expenditures & Transfers (78 + 89)	90	4,263,071	4,669,407	6,500,000	6,500,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	4,458,550	4,630,627	4,630,627	4,630,627

STATE OF KANSAS
Budget Form CC-I
2022-2023

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	878,993	1,752,650	1,331,035
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	35,772	35,772	
Current Year Ad Valorem Property Tax	31	1,400,097	0	xxxxxxxxx
Motor Vehicle Tax	32	175,782	155,547	0
Recreational Vehicle Tax	33	2,262	2,485	0
Delinquent Tax	34	47,497	40,617	0
In Lieu of Tax - Industrial Revenue Bond	35	2,881		0
Other Local Income	36			
Total Local Income	39	1,664,292	234,421	0
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	1,664,292	234,421	0
Total Resources Available (3 + 60)	62	2,543,285	1,987,071	1,331,035

STATE OF KANSAS
Budget Form CC-I
2022-2023

Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	2,543,285	1,987,071	1,331,035
Expenditures				
Plant Equipment and Facility	71	111,686	11,036	1,331,035
Principal on Bonds	72	645,000	645,000	
Interest and Fees	73	33,949		
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	790,635	656,036	1,331,035
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	790,635	656,036	1,331,035
Unencumbered Cash Balance June 30 (62 - 90)	93	1,752,650	1,331,035	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,331,035
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			1,331,035
Total Expenditures & Transfers (90)	99			1,331,035
Six Month Expenditures (50% of 99) *	100			
Total 18 Month Expenditures (99 + 100)	101			1,331,035
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

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 Butler Community College in Butler County will meet on September 13, 2022 at 4:30 pm, at the BCC Welcome Center, 901 S. Haverhill, El Dorado, 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 Office of the Vice President Finance 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 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	40,115,121	16.144	48,591,280	15.262	58,680,538	12,928,138	13.815
Postsecondary Tech Ed	12,817,588		14,187,190		18,308,353	xxxxxxxxx	xxx
Adult Education	417,031		411,269		531,882	0	0.000
Adult Supp Education	186,893	xxx	215,107	xxx	500,000	xxxxxxxxx	xxx
Motorcycle Driver	1,950	xxx	3,840	xxx	10,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,263,071	xxx	4,669,407	xxx	6,500,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	790,635	1.863	656,036		1,331,035	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	58,592,288	18.007	68,734,130	15.262	85,861,808	xxxxxxxxx	13.815
						Revenue Neutral Rate	***13.795***
Total Tax Levied	14,420,075		12,928,138		xxxxxxxxxx	12,928,138	
Assessed Valuation	800,817,691		847,096,495		935,814,930		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds	1,285,000	645,000	0
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	14,719,734	13,668,869	12,750,537
Total	16,004,734	14,313,869	12,750,537

* Tax Rates are expressed in mills.

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

Butler Community College, Secretary/Treasurer

BCC

Published in the Butler County Times-Gazette Aug 20, 2022

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Butler Community College in Butler County will meet on September 13, 2022 at 4:30 pm, at the BCC Welcome Center, 901 S. Haverhill, El Dorado, 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 Office of the Vice President Finance 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 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	40,115,121	16.144	48,591,280	15.262	58,680,538	12,928,138	13.815
Postsecondary Tech Ed	12,817,588		14,187,190		18,308,353	xxxxxxxxx	xxx
Adult Education	417,031		411,269		531,882	0	0.000
Adult Supp Education	186,893	xxx	215,107	xxx	500,000	xxxxxxxxx	xxx
Motorcycle Driver	1,950	xxx	3,840	xxx	10,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,263,071	xxx	4,669,407	xxx	6,500,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	790,635	1.863	656,036		1,331,035	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	58,592,288	18.007	68,734,130	15.262	85,861,808	xxxxxxxxx	13.815
						*Revenue Neutral Rate***	*13.795*
Total Tax Levied	14,420,075		12,928,138		xxxxxxxxx	12,928,138	
Assessed Valuation	800,817,691		847,096,495		935,814,930		

Outstanding Indebtedness, July 1

	2020	2021	2022
G.O. Bonds			
Capital Outlay Bonds	1,285,000	645,000	0
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	14,719,734	13,668,869	12,750,537
Total	16,004,734	14,313,869	12,750,537

* Tax Rates are expressed in mills.

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

Lynda K. Jolley
Butler Community College Secretary/Treasurer

Butler Community College Resolution 22-08

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 2022-2023 budget was calculated as 13.795 mills by the Butler County Clerk; and

WHEREAS, the 2022-2023 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 13, 2022 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 13.795 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 13th day of September 2022.

Roll Call Vote
September 13, 2022

Trustee Good	Yes
Trustee Braungardt	No
Trustee Jolly	Yes
Trustee Rhodes	Yes
Trustee Winslow	No
TrusteeSherrer	Yes
Trustee Smith	No

Resolution passed four to three.

Jennifer Hartman,
Administrative Assistant to the Board of Trustees

Kent Williams
Vice President Finance