Budget Form CC-K 2024-2025 STATE OF KANSAS

**CERTIFICATE**

TO THE CLERK OF Johnson County COUNTY, STATE OF KANSAS

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

Johnson County Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 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 | 182,013,413 | 121,946,199 | |
| Postsecondary Technical Education | | 6 | 60,627,266 | XXXXXXXXX | |
| Adult Education | 71-617 | 8 | 872,293 | 0 | |
| Adult Supplementary Education | 74-32,261 | 10 | 7,066,378 | XXXXXXXXX | |
| Motorcycle Driver Safety | 71-1508 | 12 | 442,500 | XXXXXXXXX | |
| Truck Driver Training Course | 71-1509 | 14 | 2,386,047 | XXXXXXXXX | |
| Auxiliary Enterprise | | 16 | 13,660,732 | XXXXXXXXX | |
| Total Current Funds Unrestricted | | | 267,068,629 | 121,946,199 | |
| Plant Funds | | | | | |
| Capital Outlay | 71-501 | 17 | 13,117,855 | 8,007,340 | |
| Bond and Interest | 10-113 | | 0 | 0 | |
| Special Assessment | | 19 | 1,186,925 | 0 | |
| No Fund Warrants | | | 0 | 0 | |
| Revenue Bonds | 10-113 | 21 | 1,715,700 | XXXXXXX | |
| Total Plant Funds | | | 16,020,480 | 8,007,340 | |
| Total – All Funds | | XXXXXXX | 283,089,109 | | |
| Hearing Notice | | 22 | | Final Assessed Valuation | |
| | | | | | |

Assisted by:
Not Assisted

Revenue Neutral Rate: 7.604

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

Attest: October 30, 2024

Amy Meeker-Berg
County Clerk

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

Chair, Board of Trustees
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 |
| Series 2012 (Ref 2004) Revenue Bond | 11/8/2012 | 1.0%/2.0% | 5,135,000 | 800,000 | 11/15 | 11/15 | 8,000 | 200,000 | 6,000 | 200,000 |
| | | | | | 5/15 | | 6,000 | 0 | | |
| | | | | | | | | | | |
| Series 2019 (Ref 2011) Revenue Bonds | 11/13/2019 | 2.0/4.0% | 8,565,000 | 5,660,000 | 11/15 | 11/15 | 98,150 | 1,330,000 | 71,550 | 1,380,000 |
| | | | | | 5/15 | | 71,550 | 0 | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **Total Revenue Bonds** | | | **13,700,000** | **6,460,000** | | | **183,700** | **1,530,000** | **77,550** | **1,580,000** |
| | | | | | | | | | | |
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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 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| Series 2017 Certificates of Participation | 10/4/2017 | 20 years | 3.0/5.0% | | | 50,000,000 | 41,685,000 | 3,686,488 | 3,079,619 |
| | | | | | | | | | |
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*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 | 116,178,418 | 122,092,826 | 132,518,039 |
| Transfer of Fund Balances, July 1 * | 2 | xxxxxxxxxx | xxxxxxxxxx | 0 |
| Adjusted Unencumbered Cash Balance, July 1 | 3 | 116,178,418 | 122,092,826 | 132,518,039 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 18,680,314 | 19,548,586 | 19,967,137 |
| Fees | 5 | 288,880 | 130,050 | 140,000 |
| **Total Student Income** | 9 | 18,969,194 | 19,678,636 | 20,107,137 |
| Federal Sources: | | | | |
| Federal Grants | 10 | 0 | 28,639 | 30,000 |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 28,639 | 30,000 |
| State Sources: | | | | |
| Non-Tiered State Aid (Form 108) | 20 | 17,550,506 | 17,741,594 | 16,845,529 |
| LAVTR | 21 | | | 0 |
| State Grants and Contracts | 22 | | | |
| State Retirement Contributions ** | 23 | 8,738,652 | 8,198,958 | 8,198,958 |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 26,289,158 | 25,940,552 | 25,044,487 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | 2,803,276 | 1,607,909 | 2,325,584 |
| Current Year Ad Valorem Property Tax | 31 | 104,084,617 | 111,086,446 | xxxxxxxxxx |
| Motor Vehicle Tax | 32 | 9,439,371 | 9,538,676 | 9,121,995 |
| Recreational Vehicle Tax | 33 | 63,962 | 61,776 | 42,199 |
| Delinquent Tax | 34 | (915,800) | 453,252 | 324,926 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | 0 | 1,111,298 | 1,247,291 |
| Other Local Income | 36 | 152,243 | 165,846 | |
| **Total Local Income** | 39 | 115,627,669 | 124,025,204 | 13,061,995 |
| Other Sources: | | | | |
| Gifts | 40 | 0 | | |
| Interest | 41 | 2,437,075 | 6,162,163 | 2,000,000 |
| All Other Income | 42 | 2,882,324 | 3,738,132 | 4,005,426 |
| Cancellation of Prior Year Encumbrances | 43 | 0 | 0 | xxxxxxxxxx |
| **Total Other Income** | 49 | 5,319,399 | 9,900,294 | 6,005,426 |
| **Total Revenues** (9 + 19 + 29 + 39 + 49) | 60 | 166,205,420 | 179,573,325 | 64,249,045 |
| **Total Resources Available (3 + 60)** | 62 | 282,383,838 | 301,666,152 | 196,767,083 |

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

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

Adopted Budget 2024-2025

| CURRENT FUNDS UNRESTRICTED<br>**General Fund** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 282,383,838 | 301,666,152 | 196,767,083 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 49,148,727 | 50,923,429 | 54,039,103 |
| Research | 64 | 0 | 0 | 0 |
| Public Service | 65 | 514,646 | 533,230 | 565,854 |
| Academic Support | 66 | 19,170,577 | 19,862,804 | 21,078,080 |
| Student Services | 67 | 12,351,512 | 12,797,511 | 13,580,508 |
| Institutional Support | 68 | 22,773,101 | 23,595,411 | 25,039,061 |
| Operation and Maintenance | 69 | 24,703,024 | 25,595,021 | 27,161,014 |
| Scholarships | 70 | 0 | 0 | 0 |
| **Total Expenditures** | 79 | 128,661,587 | 133,307,406 | 141,463,620 |
| Transfers | | | | |
| Transfer to Vocational | 81 | 31,398,933 | 35,840,707 | 40,549,793 |
| Non-Mandatory Transfers | 82 | 230,491 | | |
| Mandatory Transfers | 83 | 0 | | |
| **Total Transfers** | 89 | 31,629,424 | 35,840,707 | 40,549,793 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 160,291,011 | 169,148,113 | 182,013,413 |
| Unencumbered Cash Balance June 30 (62 - 90) | 91 | 122,092,826 | 132,518,039 | xxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 132,518,039 |
| Tax in Process (30) | 95 | | | 2,325,584 |
| Total Resources less tax-in-process (60 - 30) | 96 | | | 61,923,461 |
| Six Month Resources (50% of 96) * | 97 | | | 30,961,730 |
| **Total Resources (94 thru 97)** | 98 | | | 227,728,814 |
| **Total Expenditures & Transfers (90)** | 99 | | | 182,013,413 |
| Six Month Expenditures (50% of 99) * | 100 | | | 165,222,676 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 347,236,089 |
| Tax Required Prior to Operating Grant (101- 98) | 102 | | | 119,507,275 |
| Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4) | 103 | | | 0 |
| Tax Required (102 - 103) | 104 | | | 119,507,275 |
| Delinquent Tax Estimate | 105 | 2.000% | | 2,438,924 |
| Taxes Levied (104 + 105) | 106 | | | 121,946,199 |

* 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<br>**Postsecondary Technical Education** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 1 | | 0 | 0 |
| Transfer to General Fund | 2 | xxxxxxxxx | xxxxxxxxx | |
| Adjusted Unencumbered Cash Balance, July 1 | 3 | 0 | 0 | 0 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 7,385,068 | 7,662,164 | 8,617,344 |
| Fees | 5 | | | |
| **Total Student Income** | 9 | 7,385,068 | 7,662,164 | 8,617,344 |
| Federal Sources: | | | | |
| Federal Grants | 10 | 0 | | |
| Other Federal Income | 11 | 0 | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| Tiered State Aid (Form 108) | 20 | 7,198,191 | 7,940,462 | 7,946,290 |
| LAVTR | 21 | | | 0 |
| State Grants and Contracts | 22 | 884,430 | 0 | 0 |
| State Retirement Contributions ** | 23 | 3,745,137 | 3,513,839 | 3,513,839 |
| Other State Income | 24 | 1,403,230 | 2,174,574 | |
| **Total State Income** | 29 | 13,230,988 | 13,628,875 | 11,460,129 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | | | 0 |
| Current Year Ad Valorem Property Tax | 31 | | 0 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | | | 0 |
| Recreational Vehicle Tax | 33 | | | 0 |
| Delinquent Tax | 34 | | | 0 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | | | 0 |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | | | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| Transfer from General Fund | 44 | 31,398,932 | 35,840,707 | 40,549,793 |
| **Total Other Income** | 49 | 31,398,932 | 35,840,707 | 40,549,793 |
| **Total Revenues**<br>(9 + 19 + 29 + 39 + 49) | 60 | 52,014,988 | 57,131,746 | 60,627,266 |
| **Total Resources Available (3 + 60)** | 62 | 52,014,988 | 57,131,746 | 60,627,266 |

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

| Current Funds Unrestricted<br>**Postsecondary Technical Education** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| Total Resources Available | 62 | 52,014,988 | 57,131,746 | 60,627,266 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 19,869,725 | 21,824,327 | 23,159,616 |
| Research | 64 | 0 | 0 | 0 |
| Public Service | 65 | 208,060 | 228,527 | 242,509 |
| Academic Support | 66 | 7,750,233 | 8,512,630 | 9,033,463 |
| Student Services | 67 | 4,993,439 | 5,484,648 | 5,820,218 |
| Institutional Support | 68 | 9,206,653 | 10,112,319 | 10,731,026 |
| Operation and Maintenance | 69 | 9,986,878 | 10,969,295 | 11,640,435 |
| Scholarships | 70 | 0 | 0 | 0 |
| Total Expenditures | 79 | 52,014,988 | 57,131,746 | 60,627,266 |
| Transfers | | | | |
| Non-Mandatory Transfers | 82 | | | |
| Mandatory Transfers | 83 | | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| Total Expenditures & Transfers (79 + 89) | 90 | 52,014,988 | 57,131,746 | 60,627,266 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 0 | 0 | xxxxxxxx |

| Current Funds Unrestricted<br>**Adult Education** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | | 0 | 0 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | | | |
| Fees | 5 | | | |
| **Total Student Income** | 9 | 0 | 0 | 0 |
| Federal Sources: | | | | |
| Federal Grants | 10 | 648,376 | 711,469 | 714,664 |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 648,376 | 711,469 | 714,664 |
| State Sources: | | | | |
| LAVTR | 21 | | | 0 |
| State Grants and Contracts | 22 | 153,306 | 154,434 | 157,629 |
| State Retirement Contributions** | 23 | | | |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 153,306 | 154,434 | 157,629 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | | | 0 |
| Current Year Ad Valorem Property Tax | 31 | | 0 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | | | 0 |
| Recreational Vehicle Tax | 33 | | | 0 |
| Delinquent Tax | 34 | | | 0 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | | | 0 |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | | | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| **Total Other Income** | 49 | 0 | 0 | 0 |
| **Total Revenues**<br>(9 + 19 + 29 + 39 + 49) | 60 | 801,683 | 865,903 | 872,293 |
| **Total Resources Available (3 + 60)** | 62 | 801,683 | 865,903 | 872,293 |

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

Adopted Budget 2024-2025

| Current Funds Unrestricted<br>**Adult Education** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 801,683 | 865,903 | 872,293 |
| Expenditures | | | | |
| Education and General: | | | | |
| Instruction | 63 | 801,683 | 865,903 | 872,293 |
| Research | 64 | | | |
| Public Service | 65 | | | |
| Academic Support | 66 | | | |
| Student Services | 67 | | | |
| Institutional Support | 68 | | | |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| **Total Expenditures** | 79 | 801,683 | 865,903 | 872,293 |
| Transfers | | | | |
| Non-Mandatory Transfers | 82 | | | |
| Mandatory Transfers | 83 | | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| **Total Expenditures and Transfers (79 + 89)** | 90 | 801,683 | 865,903 | 872,293 |
| 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 | | | 872,293 |
| Six Month Resources (50% of 96) | 97 | | | 436,147 |
| **Total Resources (94 thru 97)** | 98 | | | 1,308,440 |
| **Total Expenditures & Transfers (90)** | 99 | | | 872,293 |
| Six Month Expenditures (50% of 99) * | 100 | | | 436,147 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 1,308,440 |
| Tax Required (101 - 98) | 102 | | | 0 |
| Delinquent Tax Percent | 103 | 2.0000% | | 0 |
| Taxes Levied (102 + 103) | 104 | | | 0 |

* Recommended

| Current Funds Unrestricted<br>**Adult Supplementary Education Fund** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 2,207,861 | 1,372,323 | 763,260 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 2,790,954 | 3,482,525 | 4,298,300 |
| Fees | 5 | | | |
| **Total Student Income** | 9 | 2,790,954 | 3,482,525 | 4,298,300 |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| State Grants and Contracts | 22 | 91,420 | 90,480 | 90,000 |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 91,420 | 90,480 | 90,000 |
| Local Sources: | | | | |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | 38,228 | 91,640 | 40,000 |
| All Other Income | 42 | 1,028,675 | 1,205,186 | 1,529,500 |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| **Total Other Income** | 49 | 1,066,902 | 1,296,826 | 1,569,500 |
| **Total Revenues**<br>(9 + 19 + 29 + 39 + 49) | 60 | 3,949,276 | 4,869,831 | 5,957,800 |
| **Total Resources Available (3 + 60)** | 62 | 6,157,137 | 6,242,154 | 6,721,060 |

| Current Funds Unrestricted<br>**Adult Supplementary Education Fund** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 6,157,137 | 6,242,154 | 6,721,060 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 3,248,889 | 3,720,169 | 4,798,071 |
| Research | 64 | | | |
| Public Service | 65 | | | |
| Academic Support | 66 | 1,425,875 | 1,632,710 | 2,105,781 |
| Student Services | 67 | | | |
| Institutional Support | 68 | 110,051 | 126,015 | 162,527 |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| **Total Expenditures** | 79 | 4,784,814 | 5,478,894 | 7,066,378 |
| Transfers | | | | |
| Non-Mandatory Transfers | 81 | 0 | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 4,784,814 | 5,478,894 | 7,066,378 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 1,372,323 | 763,260 | xxxxxxxxx |

| Current Funds Unrestricted<br>**Motorcycle Driver Safety Fund** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 1,161,804 | 1,242,903 | 1,339,558 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 142,840 | 161,905 | 180,000 |
| Fees | 5 | | | |
| **Total Student Income** | 9 | 142,840 | 161,905 | 180,000 |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| State Grants and Contracts | 22 | 41,410 | 39,360 | 40,000 |
| Other State Income | 24 | | | |
| Motorcycle Driver Safety | 25 | | | |
| **Total State Income** | 29 | 41,410 | 39,360 | 40,000 |
| Local Sources: | | | | |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | | | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| **Total Other Income** | 49 | 0 | 0 | 0 |
| **Total Revenues** (9 + 19 + 29 + 39 + 49) | 60 | 184,250 | 201,265 | 220,000 |
| **Total Resources Available (3 + 60)** | 62 | 1,346,054 | 1,444,168 | 1,559,558 |

| Current Funds Unrestricted<br>**Motorcycle Driver Safety Fund** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 1,346,054 | 1,444,168 | 1,559,558 |
| Expenditures | | | | |
| Education and General: | | | | |
| Instruction | 63 | 103,151 | 104,610 | 442,500 |
| Research | 64 | | | |
| Public Service | 65 | | | |
| Academic Support | 66 | | | |
| Student Services | 67 | | | |
| Institutional Support | 68 | | | |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| **Total Expenditures** | 79 | 103,151 | 104,610 | 442,500 |
| Transfers | | | | |
| Non-Mandatory Transfers | 81 | | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 103,151 | 104,610 | 442,500 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 1,242,903 | 1,339,558 | xxxxxxxxx |

| Current Funds Unrestricted<br>**Truck Driver Training Course Fund** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 1,102,867 | 1,354,083 | 908,091 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 870,938 | 1,493,702 | 1,830,000 |
| Fees | 5 | | | |
| **Total Student Income** | 9 | 870,938 | 1,493,702 | 1,830,000 |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| State Grants and Contracts | 22 | | | |
| Other State Income | 24 | | | |
| Truck Driver Training Course | 25 | | | |
| **Total State Income** | 29 | 0 | 0 | 0 |
| Local Sources: | | | | |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | 3,712 | 0 | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| Transfer from General Fund | 44 | | | |
| **Total Other Income** | 49 | 3,712 | 0 | 0 |
| **Total Revenues (9 + 19 + 29 + 39 + 49)** | 60 | 874,650 | 1,493,702 | 1,830,000 |
| **Total Resources Available (3 + 60)** | 62 | 1,977,517 | 2,847,785 | 2,738,091 |

| CURRENT FUNDS UNRESTRICTED<br>**Truck Driver Training Course Fund** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 1,977,517 | 2,847,785 | 2,738,091 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 623,434 | 1,939,694 | 2,386,047 |
| Research | 64 | | | |
| Public Service | 65 | | | |
| Academic Support | 66 | | | |
| Student Services | 67 | | | |
| Institutional Support | 68 | | | |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| **Total Expenditures** | 79 | 623,434 | 1,939,694 | 2,386,047 |
| Transfers | | | | |
| Non-Mandatory Transfers | 81 | | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 623,434 | 1,939,694 | 2,386,047 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 1,354,083 | 908,091 | xxxxxxxxx |

STATE OF KANSAS
Worksheet CC-H
2024-2025

| Current Funds Unrestricted<br>**Auxiliary Enterprise Funds** | Line | 2022-2023 Audited Actual | 2023-2024 Unaudited Actual | 2024-2025 Proposed Budget<br>Fund | Fund | Fund | Fund | Fund | 2024-2025 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 3,201,362 | 1,512,530 | | | | | | 924,811 |
| Revenues | | | | | | | | | |
| Student Sources | 9 | | | | | | | | 0 |
| Federal Sources | 15 | | | | | | | | 0 |
| Gifts and Grants | 50 | | | | | | | | 0 |
| Sales | 53 | 8,511,468 | 8,310,643 | 9,249,792 | | | | | 9,249,792 |
| Other Income | 52 | 2,038,084 | 2,164,678 | 2,005,998 | | | | | 2,005,998 |
| Cancel of Prior Year Encumbrances | 51 | | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| **Total Revenues** | 54 | 10,549,552 | 10,475,322 | 11,255,790 | 0 | 0 | 0 | 0 | 11,255,790 |
| Expenditures | | | | | | | | | |
| Salaries & Benefits | 69 | 5,652,659 | 3,398,509 | 4,224,307 | | | | | 4,224,307 |
| General Operating Expenses | 70 | 2,432,794 | 2,616,245 | 3,259,122 | | | | | 3,259,122 |
| Supplies | 71 | | | | | | | | 0 |
| Cost of Goods Sold | 72 | 4,152,931 | 5,029,120 | 6,177,303 | | | | | 6,177,303 |
| Equipment | 73 | | 19,167 | | | | | | 0 |
| _____ | 74 | | | | | | | | 0 |
| _____ | 75 | | | | | | | | 0 |
| _____ | 76 | | | | | | | | 0 |
| _____ | 77 | | | | | | | | 0 |
| **Total Expenditures** | 78 | 12,238,384 | 11,063,041 | 13,660,732 | 0 | 0 | 0 | 0 | 13,660,732 |
| 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 | 12,238,384 | 11,063,041 | 13,660,732 | 0 | 0 | 0 | 0 | 13,660,732 |
| Unencumbered Cash Balance June 30 (3 + 54 - 90) | 92 | 1,512,530 | 924,811 | -2,404,942 | 0 | 0 | 0 | 0 | -1,480,131 |

| Plant Funds<br>**Capital Outlay** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Unencumbered Cash Balance July 1** | 3 | 6,930,271 | 8,942,696 | 10,616,282 |
| 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 | 163,784 | 99,502 | 153,095 |
| Current Year Ad Valorem Property Tax | 31 | 6,441,008 | 7,313,139 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | 551,142 | 568,192 | 600,527 |
| Recreational Vehicle Tax | 33 | 3,736 | 3,712 | 2,778 |
| Delinquent Tax | 34 | -52,283 | 27,544 | 21,391 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | | 73,162 | 82,113 |
| Other Local Income | 36 | 8,886 | 9,957 | |
| **Total Local Income** | 39 | 7,116,272 | 8,095,207 | 859,903 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | 214,705 | 593,996 | |
| All Other Income | 42 | 17,318 | | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| Tax Credit Donations Income | 44 | | | |
| **Total Other Income** | 49 | 232,023 | 593,996 | 0 |
| **Total Revenues (19 + 29 + 39 + 49)** | 60 | 7,348,296 | 8,689,203 | 859,903 |
| **Total Resources Available (3 + 60)** | 62 | 14,278,566 | 17,631,899 | 11,476,185 |

| Plant Funds<br>**Capital Outlay** | Line | 2022-2023<br>Audited<br>Actual | 2023-2024<br>Unaudited<br>Actual | 2024-2025<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 14,278,566 | 17,631,899 | 11,476,185 |
| Expenditures | | | | |
| Plant Equipment and Facility | 71 | 5,335,871 | 7,015,617 | 8,179,855 |
| Principal on Bonds | 72 | | | |
| Interest and Fees | 73 | | | |
| Payments to Reserves | 74 | | | 4,938,000 |
| Cash-Basis Reserve | 75 | | | |
| **Total Expenditures** | 79 | 5,335,871 | 7,015,617 | 13,117,855 |
| **Total Transfers** | 89 | | | |
| **Total Expenditures & Transfers (79+89)** | 90 | 5,335,871 | 7,015,617 | 13,117,855 |
| **Unencumbered Cash Balance June 30 (62 - 90)** | 93 | 8,942,696 | 10,616,282 | xxxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 10,616,282 |
| Tax in Process (40) | 95 | | | 153,095 |
| Total Resources (60 - 40) | 96 | | | 706,808 |
| Six month Resources (50% of 96) | 97 | | | 353,404 |
| **Total Resources (94 thru 97)** | 98 | | | 11,829,590 |
| **Total Expenditures & Transfers (90)** | 99 | | | 13,117,855 |
| Six Month Expenditures (50% of 99) * | 100 | | | 6,558,928 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 19,676,783 |
| Tax Required (101 - 98) | 102 | | | 7,847,193 |
| Delinquent Tax Percent | 103 | 2.0% | | 160,147 |
| Taxes Levied (102 + 103) | 104 | | | 8,007,340 |

* Recommended

| Special Assessment Funds | Line | 2022-2023 Audited Actual | 2023-2024 Unaudited Actual | 2024-2025 Proposed Budget |
|---|---|---|---|---|
| **Unencumbered Cash Balance July 1** | 3 | 1,584,726 | 1,547,334 | 1,731,853 |
| Revenues | | | | |
| State Sources: | | | | |
| LAVTR | 21 | | | 0 |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 0 | 0 | 0 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | 11,115 | 3,971 | 6,208 |
| Current Year Ad Valorem Property Tax | 31 | 257,122 | 291,860 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | 37,206 | 33,113 | 23,974 |
| Recreational Vehicle Tax | 33 | 252 | 200 | 111 |
| Delinquent Tax | 34 | (3,539) | 1,310 | 854 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | | 2,921 | 3,278 |
| Other Local Income | 36 | 598 | 537 | |
| **Total Local Income** | 39 | 302,754 | 333,911 | 34,425 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | 27,737 | 75,336 | |
| All Other Income | 42 | | | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| **Total Other Income** | 49 | 27,737 | 75,336 | 0 |
| **Total Revenues (29 + 39 + 49)** | 60 | 330,491 | 409,247 | 34,425 |
| **Total Resources Available (3 + 60)** | 62 | 1,915,217 | 1,956,581 | 1,766,278 |

| Special Assessment Funds | Line | 2022-2023 Audited Actual | 2023-2024 Unaudited Actual | 2024-2025 Proposed Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 1,915,217 | 1,956,581 | 1,766,278 |
| Expenditures | | | | |
| Plant Equipment and Facility | 71 | 367,883 | 224,729 | 300,000 |
| Principal on Bonds | 72 | | | |
| Interest and Fees | 73 | | | |
| Payments to Reserves | 74 | | | 886,925 |
| Cash-Basis Reserve | 75 | | | |
| **Total Expenditures** | 79 | 367,883 | 224,729 | 1,186,925 |
| **Total Transfers** | 89 | | | |
| **Total Expenditures & Transfers (79+89)** | 90 | 367,883 | 224,729 | 1,186,925 |
| **Unencumbered Cash Balance June 30 (62 - 90)** | 93 | 1,547,334 | 1,731,853 | xxxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 1,731,853 |
| Tax in Process (30) | 95 | | | 6,208 |
| Total Resources (60 - 30) | 96 | | | 28,217 |
| Six month Resources (50% of 96) | 97 | | | 14,109 |
| **Total Resources (94 thru 97)** | 98 | | | 1,780,387 |
| **Total Expenditures & Transfers (90)** | 99 | | | 1,186,925 |
| Six Month Expenditures (50% of 99) * | 100 | | | 593,462 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 1,780,387 |
| Tax Required (101 - 98) | 102 | | | 0 |
| Delinquent Tax Percent | 103 | 2.0% | | 0 |
| Taxes Levied (102 + 103) | 104 | | | 0 |

Adopted Budget

| Revenue Bonds | Line | 2022-2023 Audited Actual | 2023-2024 Unaudited Actual | 2024-2025 Proposed Budget |
|---|---|---|---|---|
| **Unencumbered Cash Balance July 1** | 3 | 1,730,697 | 1,470,207 | 1,273,674 |
| Revenues | | | | |
| Local Sources: | | | | |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | 0 | 0 | |
| Transfer In | 42 | 1,436,937 | 1,501,975 | 1,401,070 |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| **Total Other Income** | 49 | 1,436,937 | 1,501,975 | 1,401,070 |
| **Total Revenues (39 + 49)** | 60 | 1,436,937 | 1,501,975 | 1,401,070 |
| **Total Resources Available (3 + 60)** | 62 | 3,167,634 | 2,972,182 | 2,674,744 |
| EXPENDITURES | | | | |
| Principal on Bonds | 72 | 1,410,000 | 1,465,000 | 1,530,000 |
| Interest and Fees | 73 | 287,427 | 233,509 | 185,700 |
| Payments to Reserves | 74 | | | |
| Cash-Basis Reserve | 75 | | | |
| **Total Expenditures** | 79 | 1,697,427 | 1,698,509 | 1,715,700 |
| **Total Transfers** | 89 | | | |
| **Total Expenditures & Transfers (79+89)** | 90 | 1,697,427 | 1,698,509 | 1,715,700 |
| **Unencumbered Cash Balance June 30 (62 - 90)** | 93 | 1,470,207 | 1,273,674 | 959,044 |

Form 108
(Revised 5/2024)



Community College Name: Johnson County Community College

County: Johnson County

**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. | $16,845,529 | $7,946,290 | $24,791,819 |
| 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. | $17,741,594 | $7,940,462 | $25,682,056 |
| 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: Johnson County Community College
County: Johnson County

**FORM 112**

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
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* | | $114,061,947 | | |
| 3. Less: delinquent taxes | 0.570% | $649,917 | $0 | $0 |
| 4. Less: 2023 Taxes Received* | | $111,086,446 | | |
| 5. Total Deductions (add Lines 3 + 4) | | $111,736,363 | $0 | $0 |
| 6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5) | | $2,325,584 | $0 | $0 |
| 7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%) | | $487,438 | $0 | $0 |
| 8. Estimated Delinquent Tax (12 months) (Line 7 x .6666) | | $324,926 | $0 | $0 |

* These amounts are available from the County Treasurer.

*For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.*

Community College Johnson County Community College
County Johnson County

**FORM 112**

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025

| | | **Capital Outlay Fund** | **Bond and Interest Fund** | **Special Assessment** | **No Fund Warrants** |
|---|---|---|---|---|---|
| 1. County Treasurer Balance 6/30/24* | | $0 | $0 | | $0 |
| 2. 2023 Actual Taxes Levied* | | $7,509,020 | $0 | $299,776 | $0 |
| 3. Less: delinquent taxes | 0.570% | $42,786 | $0 | $1,708 | $0 |
| 4. Less: 2023 Taxes Received* | | $7,313,139 | $0 | $291,860 | $0 |
| 5. Total Deductions (add Lines 3 + 4) | | $7,355,925 | $0 | $293,568 | $0 |
| 6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5) | | $153,095 | $0 | $6,208 | $0 |
| 7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%) | | $32,090 | $0 | $1,281 | $0 |
| 8. Estimated Delinquent Tax (12 months) (Line 7 x .6666) | | $21,391 | $0 | $854 | $0 |

| *9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/24 to 6/30/25 | *10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25 | *11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25 |
|---|---|---|
| $9,746,496 | $45,088 | $1,332,682 |

| | | | |
|---|---|---|---|
| Actual Deliquency for 2022 Taxes * | 0.570% | *12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/24 to 6/30/25 | |
| Estimated Delinquency Rate used in this budget | 2.0% | | $0 |

* These amounts are available from the County Treasurer.

Form 263 (Revised 5/2024)

Community College: Johnson County Community College
County: Johnson County

**FORM 263**

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

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 | $114,061,947 | 93.6% | $9,121,995 | $42,199 | $1,247,291 | |
| 2. | Postsecondary Tech Ed | $0 | 0.0% | $0 | $0 | $0 | |
| 3. | Adult Education | $0 | 0.0% | $0 | $0 | $0 | |
| 4. | Capital Outlay | $7,509,020 | 6.2% | $600,527 | $2,778 | $82,113 | |
| 5. | Bond and Interest | $0 | 0.0% | $0 | $0 | $0 | |
| 6. | Special Assessment | $299,776 | 0.2% | $23,974 | $111 | $3,278 | |
| 7. | No Fund Warrants | $0 | 0.0% | $0 | $0 | $0 | |
| 8. | | | 0.0% | $0 | $0 | $0 | |
| 9. | | | 0.0% | $0 | $0 | $0 | |
| 10. | TOTAL | $121,870,743 | 100.000% | $9,746,496 | $45,088 | $1,332,682 | $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 Johnson County Community College in Johnson County will meet on September 19, 2024 at 5:00 p.m. at 12345 College Boulevard, Overland Park KS 66210 for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at 12345 College Boulevard, Overland Park KS 66210 and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 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 | 160,291,011 | 8.096 | 169,148,113 | 7.610 | 182,013,413 | 121,946,199 | 7.611 |
| Postsecondary Tech Ed | 52,014,988 | | 57,131,746 | | 60,627,266 | xxxxxxxxx | xxx |
| Adult Education | 801,683 | | 865,903 | | 872,293 | 0 | 0.000 |
| Adult Supp Education | 4,784,814 | xxx | 5,478,894 | xxx | 7,066,378 | xxxxxxxxx | xxx |
| Motorcycle Driver | 103,151 | xxx | 104,610 | xxx | 442,500 | xxxxxxxxx | xxx |
| Truck Driver Training | 623,434 | xxx | 1,939,694 | xxx | 2,386,047 | xxxxxxxxx | xxx |
| Auxiliary Enterprise | 12,238,384 | xxx | 11,063,041 | xxx | 13,660,732 | xxxxxxxxx | xxx |
| Plant Funds | | xxx | | xxx | | xxxxxxxxx | xxx |
| Capital Outlay | 5,335,871 | 0.501 | 7,015,617 | 0.501 | 13,117,855 | 8,007,340 | 0.500 |
| Bond and Interest | 0 | | 0 | | 0 | 0 | 0.000 |
| Special Assessment | 367,883 | 0.020 | 224,729 | 0.020 | 1,186,925 | 0 | 0.000 |
| No Fund Warrants | 0 | | 0 | | 0 | 0 | 0.000 |
| Revenue Bonds | 1,697,427 | xxx | 1,698,509 | xxx | 1,715,700 | xxxxxxxxx | xxx |
| Total All Funds | 238,258,646 | 8.617 | 254,670,856 | 8.131 | 283,089,109 | xxxxxxxxx | 8.111 |
| | | | | | | *Revenue Neutral Rate*** | *7.604* |
| Total Tax Levied | 116,442,703 | | 122,036,446 | | xxxxxxxxxx | 129,953,539 | |
| Assessed Valuation | 13,513,137,181 | | 15,008,786,869 | | 16,022,518,181 | | |

**Outstanding Indebtedness, July 1**

| | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | | | |
| Capital Outlay Bonds | | | |
| Revenue Bonds | 9,335,000 | 7,925,000 | 6,460,000 |
| No-Fund Warrants | | | |
| Temporary Notes | | | |
| Lease Purchase Principal | 45,935,000 | 43,865,000 | 41,685,000 |
| Total | 55,270,000 | 51,790,000 | 48,145,000 |

* Tax Rates are expressed in mills.

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

Johnson County Community College, Chair, Board of Trustees

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

JCCC - MARKETING DEPT
12345 COLLEGE BLVD BOX 6
OVERLAND PARK KS 66210-1283

# Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING TO EXCEED THE REVENUE NEUTRAL RATE & BUDGET HEARING
8/20/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 20, 2024

Notary Public

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

L19823
Publication Fees: $686.40

First published in The Legal Record, Tuesday, August 20, 2024.

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 Johnson County Community College in Johnson County will meet on September 19, 2024 at 5:00 p.m. at 12345 College Boulevard, Overland Park KS 66210 for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at 12345 College Boulevard, Overland Park KS 66210 and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 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 2023 Tax to be Levied | Est. Tax Rate* |
| Current Funds Unrestricted | | | | | | | |
| General Fund | 160,291,011 | 8.096 | 169,148,113 | 7.610 | 182,013,413 | 121,946,199 | 7.611 |
| Postsecondary Tech Ed | 52,014,988 | | 57,131,746 | | 60,627,266 | xxxxxxxxx | xxx |
| Adult Education | 801,683 | | 865,903 | | 872,293 | 0 | 0.000 |
| Adult Supp Education | 4,784,814 | xxx | 5,478,894 | xxx | 7,066,378 | xxxxxxxxx | xxx |
| Motorcycle Driver | 103,151 | xxx | 104,610 | xxx | 442,500 | xxxxxxxxx | xxx |
| Truck Driver Training | 623,434 | xxx | 1,939,694 | xxx | 2,386,047 | xxxxxxxxx | xxx |
| Auxiliary Enterprise | 12,238,384 | xxx | 11,063,041 | xxx | 13,660,732 | xxxxxxxxx | xxx |
| Plant Funds | | xxx | | xxx | | xxxxxxxxx | xxx |
| Capital Outlay | 5,335,871 | 0.501 | 7,015,617 | 0.501 | 13,117,855 | 8,007,340 | 0.500 |
| Bond and Interest | 0 | | 0 | | 0 | 0 | 0.000 |
| Special Assessment | 367,883 | 0.020 | 224,729 | 0.020 | 1,186,925 | 0 | 0.000 |
| No Fund Warrants | 0 | | 0 | | 0 | 0 | 0.000 |
| Revenue Bonds | 1,697,427 | xxx | 1,698,509 | xxx | 1,715,700 | xxxxxxxxx | xxx |
| Total All Funds | 238,258,646 | 8.617 | 254,670,856 | 8.131 | 283,089,109 | xxxxxxxxx | 8.111 |
| | | | | | | *Revenue Neutral Rate*** | 7.604 |
| Total Tax Levied | 116,442,703 | | 122,036,446 | | xxxxxxxxx | 129,953,539 | |
| Assessed Valuation | 13,513,137,181 | | 15,008,786,869 | | 16,022,518,181 | | |

**Outstanding Indebtedness, July 1**

| | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | | | |
| Capital Outlay Bonds | | | |
| Revenue Bonds | 9,335,000 | 7,925,000 | 6,460,000 |
| No-Fund Warrants | | | |
| Temporary Notes | | | |
| Lease Purchase Principal | 45,935,000 | 43,865,000 | 41,685,000 |
| Total | 55,270,000 | 51,790,000 | 48,145,000 |

* Tax Rates are expressed in mills.

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

Johnson County Community College, Chair, Board of Trustees

8/20

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

**WHEREAS**, the Revenue Neutral Rate for Johnson County Community College was calculated as 7.604 mills by the Johnson County Clerk; and

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

**WHEREAS**, the Board of Trustees held a hearing on September 19, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Board of Trustees of Johnson County 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 JOHNSON COUNTY COMMUNITY COLLEGE:**

Johnson County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.604 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Board of Trustees.

**ADOPTED** by the Board of Trustees of Johnson County Community College, Johnson County, Kansas this 19th day of September, 2024.

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Chair of the Board of Trustees

Secretary of the Board of Trustees

## Roll Call Vote

A Roll Call Vote of the Trustees of Johnson County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 19, 2024

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Lee Cross, Member | X | | |
| Valerie Jennings, Member | X | | |
| Laura Smith-Everett, Vice Chair | X | | |
| Mark Hamill, Treasurer | | X | |
| Gregory Mitchell, Member | X | | |
| Dawn Rattan, Secretary | X | | |
| Melody Rayl, Chair | X | | |
| | | | |
| | | | |
| **TOTAL** | 6 | 1 | |

Certified:

Janelle Vogler

Janelle Vogler, VP / CFO
19-Sep-24