STATE OF KANSAS

BARTON COUNTY

Proof of Publication

SS.

Jerica Urban

of lawful age, duly sworn upon oath states that She

is the Legals Clerk

of **THE GREAT BEND TRIBUNE**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

BARTON County, Kansas, and is

NOT a trade, religious or fraternal publication and has been PRINTED and published in BARTON County, Kansas.

That the attached notice was published in a regular issue of said newspaper

for 1 consecutive weeks, the first publication being on the

1 day of Aug. 2026 and the last publication on the

1 day of Aug. 2026.

Publication Fee	$ 107.29
Affidavit, Notary's Fees	$ ____
Additional Copies ___ at ___	$ ____
Total Publication Fee	$ 107.29

(Sign) Jm

Witness my hand this 5th day of Aug., 2026.

SUBSCRIBED and Sworn to before me this 5th

day of August 2026

Linda Pringle

Notary Public

NOTARY PUBLIC STATE OF KANSAS Linda Pringle My Appt. Exp. 3-3-29

My comission expires

(Published in the Great Bend Tribune, August 4, 2026) -1t

NOTICE OF PUBLIC BUDGET HEARING

2026-2027 BUDGET

The governing body of

BARTON COUNTY COMMUNITY COLLEGE,

in Barton County will meet on August 25, 2026, at 4:00 p.m., at

FINE ARTS F30 LOWER LEVEL OF FINE ARTS BLDG.

for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at the

BUSINESS OFFICE

and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2026 Tax to be Levied (as shown below) establish the maximum limits of the 2026-2027 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2024-2025		2025-2026		PROPOSED BUDGET 2026-2027		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2026 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	36,291,331	28.678	36,169,714	27.206	60,000,000	9,575,819	26.853
Postsecondary Tech Ed	12,669,543		12,332,610		22,000,000	xxx	xxx
Adult Education	251,118		236,951		390,000	0	0.00
Adult Supp. Educ.	0	xxx	0	xxx	5,000	xxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxx	xxx
Auxiliary Enterprise	3,776,262	xxx	3,691,740	xxx	8,070,000	xxx	xxx
Plant Funds		xxx		xxx		xxx	xxx
Capital Outlay	0		0		950,000	0	0.00
Bond and Interest	0		0		0	0	0.00
Special Assessment	0		0		0	0	0.00
No Fund Warrants	0		0		0	0	0.00
Revenue Bonds	0	xxx	0	xxx	0	xxx	xxx
Total All Funds	52,988,252	28.678	52,431,015	27.206	91,415,000	xxx	26.853
						*Revenue Neutral Rate***	26.909
Total Tax Levied	9,597,301		9,595,819		xxx	9,575,819	
Assessed Valuation	334,656,088		352,708,450		356,599,969		

Outstanding Indebtedness, July 1

	2024	2025	2026
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	7,426,993	6,865,046	6,281,218
Total	7,426,993	6,865,046	6,281,218

*Tax Rates are expressed in mills.

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

Mike Johnson
Kimberly Becker
John Moshier
Gary Burke
Carl Helm

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC BUDGET HEARING
2026-2027 BUDGET

The governing body of Barton County Community College in Barton County will meet on
August 25, 2026 at 4:00 PM at Fine Arts F30 Lower level of Fine Arts Bldg
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2026 Tax to be Levied (as shown below) establish the maximum limits of the 2026-2027 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2024-2025		2025-2026		Proposed Budget 2026-2027		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2026 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	36,291,331	28.678	36,169,714	27.206	60,000,000	9,575,819	26.853
Postsecondary Tech Ed	12,669,543		12,332,610		22,000,000	xxxxxxxxx	xxx
Adult Education	251,116		236,951		390,000	0	0.000
Adult Supp Education	0	xxx	0	xxx	5,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,776,262	xxx	3,691,740	xxx	8,070,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		0		950,000	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	52,988,252	28.678	52,431,015	27.206	91,415,000	xxxxxxxxx	26.853
						*Revenue Neutral Rate***	*26.909*
Total Tax Levied	9,597,301		9,595,819		xxxxxxxxxx	9,575,819	
Assessed Valuation	334,656,088		352,708,450		356,599,969		

Outstanding Indebtedness, July 1

	2024	2025	2026
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	7,426,993	6,865,046	6,281,218
Total	7,426,993	6,865,046	6,281,218

* Tax Rates are expressed in mills.

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

Signature

Signature

Signature

Signature

Signature

Signature

Budget Form CC-K 2026-2027 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Barton County COUNTY, STATE OF KANSAS

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

Barton 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 2026-2027; and (3) the Amount(s) of 2026 Tax to be Levied are within statutory limitations.

Table of Contents:			2026-2027 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2026 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		60,000,000	9,575,819	
Postsecondary Technical Education			22,000,000	xxxxxxxxx	
Adult Education	71-617		390,000	0	
Adult Supplementary Education	74-32,261		5,000	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		0	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			8,070,000	xxxxxxxxx	
Total Current Funds Unrestricted			90,465,000	9,575,819	
Plant Funds Capital Outlay	71-501		950,000	0	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	xxxxxxx	
Total Plant Funds			950,000	0	
Total – All Funds		xxxxxxx	91,415,000		
Hearing Notice				Final Assessed Valuation	

Assisted by:

____

____

Attest: __________________, 2025

____

County Clerk

Revenue Neutral Rate:	26.909
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Signature of Board Member

Signature of Board Member

Signature of Board Member

Signature of Board Member

Signature of Board Member

Signature of Board Member

STATE OF KANSAS
Budget Form CC-A
2026-2027

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2026	Date Due		Amount Due 7/1/26 - 6/30/27		Amount Due 7/1/27 - 12/31/28	
					Interest	Principal	Interest	Principal	Interest	Principal
N/A	N/A	N/A	0	0	N/A	N/A	0	0	0	0

STATE OF KANSAS
Budget Form CC-A1
2026-2027

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 6/30/2026	Payments Due 7/1/26 - 6/30/27	Payments Due 7/1/27 - 12/31/28
Dorm Refinancing CofP#17	10/12/2021	12 yrs	3.0000	3,595,000	674,816	3,595,000	2,345,000	395,350	30,300
Refinancing of CofP#16	10/19/2015	18 year	3.625-5	4,530,000	1,664,400	4,530,000	3,050,000	337,931	287,097
Bramlage Real Estate LeaseP	3/22/2023	10 year	5.0000	1,000,000	400,033	1,400,033	886,218	84,000	42,000
							6,281,218		

*Use arbitrage yield on the bonds.

*Note: If leasing/renting with no intent to purchase, do not report contract.

STATE OF KANSAS

Adopted Budget | Budget Form CC-B | 2026-2027

Current Funds Unrestricted **General Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	1	19,601,015	19,634,675	20,795,328
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	19,601,015	19,634,675	20,795,328
Revenues				
Student Sources:				
Tuition	4	13,575,753	15,367,693	21,000,000
Fees	5			
Total Student Income	9	13,575,753	15,367,693	21,000,000
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	7,419,334	7,323,181	8,070,781
State Grants and Contracts	22	3,576,942	2,792,808	5,119,060
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	10,996,276	10,115,989	13,189,841
Local Sources:				
Prior Year Ad Valorem Property Tax	30	781,238	358,623	312,739
Current Year Ad Valorem Property Tax	31	8,936,107	8,803,289	xxxxxxxxxx
Motor Vehicle Tax	32	1,104,723	1,097,061	1,011,795
Recreational Vehicle Tax	33	12,347	12,560	15,444
Delinquent Tax	34	107,171	338,799	239,871
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36	(89,335)	(167,437)	
Total Local Income	39	10,852,251	10,442,895	1,579,849
Other Sources:				
Gifts	40			
Interest	41	355,459	679,129	1,000,000
All Other Income	42	545,252	724,661	2,792,188
Cancellation of Prior Year Encumbrances	43			
Total Other Income	49	900,711	1,403,790	3,792,188
Total Revenues (9 + 19 + 29 + 39 + 49)	60	36,324,991	37,330,367	39,561,878
Total Resources Available (3 + 60)	62	55,926,006	56,965,042	60,357,206

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

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

Adopted Budget

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	55,926,006	56,965,042	60,357,206
EXPENDITURES				
Education and General:				
Instruction	63	10,409,973	10,871,442	23,900,000
Research	64			
Public Service	65			
Academic Support	66	2,854,905	2,687,021	5,000,000
Student Services	67	3,840,369	3,999,599	6,000,000
Institutional Support	68	4,765,920	4,554,948	6,700,000
Operation and Maintenance	69	4,372,936	4,370,648	7,700,000
Scholarships	70	289,574	306,287	280,000
Total Expenditures	79	26,533,677	26,789,945	49,580,000
Transfers				
Transfer to Vocational	81	9,757,654	9,379,769	10,350,000
Non-Mandatory Transfers	82			70,000
Mandatory Transfers	83			
Total Transfers	89	9,757,654	9,379,769	10,420,000
Total Expenditures & Transfers (79 + 89)	90	36,291,331	36,169,714	60,000,000
Unencumbered Cash Balance June 30 (62 - 90)	91	19,634,675	20,795,328	xxxxxxxx

Tax Computation			
Unencumbered Cash Balance (3)	94		20,795,328
Tax in Process (30)	95		312,739
Total Resources less tax-in-process (60 - 30)	96		39,249,139
Six Month Resources (50% of 96) *	97		19,624,570
Total Resources (94 thru 97)	98		79,981,776
Total Expenditures & Transfers (90)	99		60,000,000
Six Month Expenditures (50% of 99) *	100		30,000,000
Total 18 Month Expenditures (99 + 100)	101		90,000,000
Tax Required Prior to Operating Grant (101- 98)	102		10,018,225
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103		921,197
Tax Required (102 - 103)	104		9,097,028
Delinquent Tax Estimate	105	5.0%	478,791
Taxes Levied (104 + 105)	106		9,575,819

* 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	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	1	50,000	50,000	50,000
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	50,000	50,000	50,000
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	156,565	300,648	300,000
Other Federal Income	11			
Total Federal Income	19	156,565	300,648	300,000
State Sources:				
Tiered State Aid (Form 108)	20	2,378,617	2,266,994	2,670,890
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	2,378,617	2,266,994	2,670,890
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	376,707	385,199	8,629,110
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	9,757,654	9,379,769	10,350,000
Total Other Income	49	10,134,361	9,764,968	18,979,110
Total Revenues (9 + 19 + 29 + 39 + 49)	60	12,669,543	12,332,610	21,950,000
Total Resources Available (3 + 60)	62	12,719,543	12,382,610	22,000,000

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

Adopted Budget

STATE OF KANSAS
Budget Form CC-C
2026-2027

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	12,719,543	12,382,610	22,000,000
EXPENDITURES				
Education and General:				
Instruction	63	4,616,024	4,854,069	7,980,000
Research	64			
Public Service	65			
Academic Support	66	1,449,707	1,422,215	3,000,000
Student Services	67			
Institutional Support	68	6,603,631	6,056,326	11,000,000
Operation and Maintenance	69	181		20,000
Scholarships	70			
Total Expenditures	79	12,669,543	12,332,610	22,000,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	12,669,543	12,332,610	22,000,000
Unencumbered Cash Balance June 30 (62 - 90)	93	50,000	50,000	xxxxxxxx

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	20,000	20,000	20,000
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	124,051	126,388	123,821
Other Federal Income	11			
Total Federal Income	19	124,051	126,388	123,821
State Sources:				
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24	57,065	40,563	38,593
Total State Income	29	57,065	40,563	38,593
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			0
All Other Income	42	70,000	70,000	207,586
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	70,000	70,000	207,586
Total Revenues (9 + 19 + 29 + 39 + 49)	60	251,116	236,951	370,000
Total Resources Available (3 + 60)	62	271,116	256,951	390,000

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

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	271,116	256,951	252,414
Expenditures				
Education and General:				
Instruction	63	126,093	111,747	250,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			15,000
Institutional Support	68	125,023	125,204	115,000
Operation and Maintenance	69			10,000
Scholarships	70			
Total Expenditures	79	251,116	236,951	390,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	251,116	236,951	390,000
Unencumbered Cash Balance June 30 (62 - 90)	93	20,000	20,000	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			20,000
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			370,000
Six Month Resources (50% of 96)	97			195,000
Total Resources (94 thru 97)	98			585,000
Total Expenditures & Transfers (90)	99			390,000
Six Month Expenditures (50% of 99) *	100			195,000
Total 18 Month Expenditures (99 + 100)	101			585,000
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 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			5,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	5,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	5,000
Total Resources Available (3 + 60)	62	0	0	5,000

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	0	0	5,000
EXPENDITURES				
Education and General:				
Instruction	63			5,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	5,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	5,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2026-2027

Current Funds Unrestricted		2024-2025	2025-2026	2026-2027 Proposed Budget					2026-2027
Auxiliary Enterprise Funds	Line	Audited Actual	Unaudited Actual	Dorm Fund	Union Fund	Athletic Fund	Camp Fund	Fund	Proposed Budget
Unencumbered Cash Balance July 1	3	6,718,077	6,899,521	6,527,018	1,008,034		102,816		7,637,868
Revenues									
Student Sources	9	2,563,235	2,674,036	4,780,000	800,000				5,580,000
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	1,362,081	1,604,910		2,050,000		40,000		2,090,000
Other Income	52	32,390	151,141	120,000	50,000	160,000	70,000		400,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	3,957,706	4,430,087	4,900,000	2,900,000	160,000	110,000	0	8,070,000
Expenditures									
Salaries & Benefits	69	478,043	486,633	40,050	346,000		25,000		411,050
General Operating Expenses	70	342,293	326,635	2,805,000	180,000	160,000	71,000		3,216,000
Supplies	71	38,994	2,603	22,000	30,000		8,000		60,000
Cost of Goods Sold	72	432,848	581,521		1,514,000				1,514,000
Equipment	73	287,961	112,915	69,432	65,000				134,432
Mtnce/Repairs	74	132,866	116,050	185,000	375,000		6,000		566,000
Food Service	75	1,509,421	1,669,505	1,383,168	390,000				1,773,168
Lease Payments	76	394,650	395,878	395,350					395,350
____________	77								0
Total Expenditures	78	3,617,076	3,691,740	4,900,000	2,900,000	160,000	110,000	0	8,070,000
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	159,186	0						0
Total Transfers	89	159,186	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	3,776,262	3,691,740	4,900,000	2,900,000	160,000	110,000	0	8,070,000
Unencumbered Cash Balance June 30 (3 + 54 - 9	92	6,899,521	7,637,868	6,527,018	1,008,034	0	102,816	0	7,637,868

Adopted Budget

Plant Funds **Capital Outlay**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Unencumbered Cash Balance July 1	3	348,544	348,544	348,544
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			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			900,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	900,000
Total Revenues (19 + 29 + 39 + 49)	60	0	0	900,000
Total Resources Available (3 + 60)	62	348,544	348,544	1,248,544

Adopted Budget

STATE OF KANSAS
Budget Form CC-I
2026-2027

Plant Funds **Capital Outlay**	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Total Resources Available	62	348,544	348,544	1,248,544
Expenditures				
Plant Equipment and Facility	71			950,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	950,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	950,000
Unencumbered Cash Balance June 30 (62 - 90)	93	348,544	348,544	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			348,544
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			900,000
Six month Resources (50% of 96)	97			440,000
Total Resources (94 thru 97)	98			1,688,544
Total Expenditures & Transfers (90)	99			950,000
Six Month Expenditures (50% of 99) *	100			738,544
Total 18 Month Expenditures (99 + 100)	101			1,688,544
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	5.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Form 263
(Revised 5/2026)

Community College: Barton County Community College
County: Barton 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
2026-2027

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 2025-2026 School Year Until March 2027. Revenues will not be received until March 2028 for new levies made in 2026-2027.

		(1) 2025 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	$9,595,819	100.0%	$1,011,795.00	$15,444.00	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$0	0.0%	0.0%	0.0%	0.0%	
4.	Capital Outlay	$0	0.0%	0.0%	0.0%	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$9,595,819	100.000%	$1,011,795	$15,444	$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 2026-2027.
(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 7/1/26 - 6/30/27.
(f) The college may place this amount in any or all levy funds.

Form 112
(Revised 5/2026)

Community College: Barton County Community College
County: Barton County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2026-2027

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/26*		$0		
2. 2025 Actual Taxes Levied*		$9,595,819		
3. Less: delinquent taxes	5.0%	$479,791	$0	$0
4. Less: 2025 Taxes Received*		$8,803,289		
5. Total Deductions (add Lines 3 + 4)		$9,283,080	$0	$0
6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5)		$312,739	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-25 to 12-31-26) (Line 3 x 75%)		$359,843	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$239,871	$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.

Form 112
(Revised 5/2026)

Community College: Barton County Community College
County: Barton County

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2026-2027

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/26*					
2. 2025 Actual Taxes Levied*					
3. Less: delinquent taxes	5.0%	$0	$0	$0	$0
4. Less: 2025 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-25 to 12-31-26) (Line 3 x 75%)		$0	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/26 to 6/30/27: $1,011,795

*10. Estimated Recreational Vehicle Property Tax 7/1/26 to 6/30/27: $15,444

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/26 to 6/30/27: ____

Actual Deliquency for 2024 Taxes *: 1.3%

Estimated Delinquency Rate used in this budget: 5.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/26 to 6/30/27: ____

* These amounts are available from the County Treasurer.

Form 108
(Revised 5/2026)

Community College Name: Barton County Community College

County: Barton County

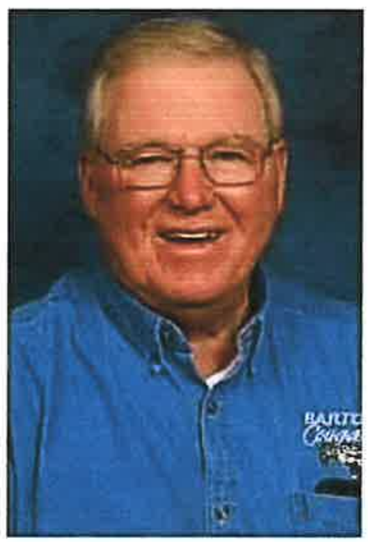
FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2027 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$8,070,781	$2,670,890	$10,741,671
2. Total FY 2026 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$7,323,181	$2,266,994	$9,590,175
3. Estimated increase in State Funding for K.S.A. 71-204			$1,151,496
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$921,197

A Roll Call Vote of the Barton County Community College approved the Published budget for FY27
Budget Hearing Held on August 25, 2026

Governing Body Member	Yes	No	No Vote
Mike Johnson	X		
Carl Helm	X		
Gary Burke			X absent
John Moshier	X		
Kimberly Becker	X		
Dale Maneth		X	
TOTAL	4	1	1

Certified: Amye Schneider
Clerk to the Board of Trustees



KANSAS BOARD OF REGENTS

Certification Regarding 2027 Property Tax Levy

Barton Community College

6-23-26

Whereas Section 114(a) of 2026 House Bill 2513 contains a $12,419,311 appropriation for Community and Technical College Capital Outlay Aid to be distributed to the community colleges and technical colleges within Fiscal Year 2027 by the Kansas Board of Regents;

Whereas Section 114(a) of 2026 House Bill 2513 also contains a $14,300,000 appropriation for the Two-Year College Business/Industry and Apprenticeship Act to be distributed to the community colleges and technical colleges for the development of apprenticeships, business and industry outreach, and development of programing to meet the emerging needs of Kansas businesses within Fiscal Year 2027 by the Kansas Board of Regents;

Whereas the two appropriations cited herein require a certification of eligibility by the community college to the Kansas Board of Regents before a community college may receive its designated amount of state aid from the two appropriations:

> "...*Provided, however*, That prior to any expenditures being made to any community college by the above agency from such account in fiscal year 2027, the agency shall receive a certification from each such community college certifying that the board of trustees of such community college has not adopted and will not adopt a resolution that increases the 2027 tax levy on the taxable tangible property of the community college district: *And provided further*, That, if any such certification is made, the above agency shall deliver a copy of such certification to the director of legislative research and the director of the budget: *And provided further*, That on June 30, 2027, the sum of the amounts appropriated in such account to any community college that does not submit a certification is hereby lapsed."

Whereas this certification by the Board must substantiate that the community college is eligible for the specified amount of state aid by certifying there will be no increase to the 2027 tax levy on the taxable tangible property of the community college district;

Be it hereby resolved that the president and the board of trustees' chairperson of the community college named in this document hereby certify that the board has not and will not adopt any resolution that increases the 2027 tax levy on the taxable tangible property of the community college district.

The community college understands that this certification is a condition precedent to receiving the applicable state appropriation in Fiscal Year 2027 and that failure to submit this certification will result in lapse of appropriated funds on June 30, 2027; and that if the college receives the applicable state appropriation and is later found to have increased the 2027 tax levy on the taxable tangible property of the community college district, the college will return the state aid prior to June 15, 2027, for which the college is not eligible.

ACKNOWLEDEGMENT

It is hereby acknowledged that pursuant to 2026 House Bill 2513, Section 114(a), community colleges are eligible to receive specified amounts from the Community and Technical College Capital Outlay Aid and from the Two-Year College Business Industry and Apprenticeship Act accounts during the fiscal year ending June 30, 2027, only upon certification that the board of trustees of such community college has not adopted and will not adopt a resolution that increases the 2027 tax levy on the taxable tangible property of the community college district. Further, it is hereby acknowledged that a copy of this certification will be transmitted by the Board of Regents to the Director of Legislative Research and the Director of the Budget.

Board Chairperson Name (printed): __Mike Johnson__

Signature of Board Chairperson: ____________________ __6-23-26______
Date

President's Name (printed): ___Marcus Garstecki____________________

Signature of College President: ____________________ __6-23-26____
Date

Notice of Revenue Neutral Rate Intent

The Governing Body of Barton County Community College, hereby notifies the Barton County Clerk of intent to exceed the revenue neutral rate:

☐ **Yes, we intend to exceed the Revenue Neutral Rate and our proposed Mill levy rate is ________. The date of our hearing is ___________ at_________ AM/PM and will be held at the Fine Arts Building F30 in Barton County Kansas.**

☒ **No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25th 2026.**

____________________	6-23-26
Signature	**Date**