

# Barton Community College

## Study Session

July 9, 2019

### KSA 71-204

Tax levy authorization; determination of amount; budget. (a) For the purpose of community college maintenance and operation, the board of trustees is authorized to levy a tax on the taxable tangible property of the community college district. **Such tax levy shall be the amount determined by the board of trustees to be sufficient to finance that part of the budget of the community college which is not financed from any other source provided by law.** The budget of the community college shall be prepared and adopted as provided by law, and the tax levy therefor shall be certified to the county clerk of every county a part of the territory of which is in the community college district. (b) The tax levy authorized by subsection (a) shall be reduced (1) in the 2001 fiscal year by an amount equal to 80% of the amount of the difference between the amount of state aid received by the community college in the 2000 fiscal year less an amount equal to 25% of the amount of out-district tuition received by the community college in such fiscal year and the amount of the state grant to which the community college is entitled in the 2001 fiscal year and (2) in fiscal years 2002, 2003 and 2004 by an amount equal to 80% of the amount of the difference between the amount of the state grant received by the community college in the preceding fiscal year less an amount equal to 25% of the amount of out-district tuition received by the community college in the 2000 fiscal year and the amount of the state grant to which the community college is entitled in the current fiscal year and (3) **in each fiscal year after the 2004 fiscal year by an amount equal to 80% of the amount of the difference between the amount of the state grant received by the community college in the preceding fiscal year and the amount of the state grant to which the community college is entitled in the current fiscal year.**" History: L. 1965, ch. 417, § 15; L. 1967, ch. 408, § 2; L. 1976, ch. 299, § 1; L. 1980, ch. 207, § 5; L. 1999, ch. 147, § 27; July 1.

**Questions dealing with KSA 71-204:**

- Does this only apply to new money?
- What about when there is a reduction in the state grant?
- What about when we have to return money to the state mid-year?
- And then when funds are restored, which have been previously taken away, does it apply to the funds that were restored?

**KSA 71-615** - Exceeding budget; penalty.

**If a community college expends in any fiscal year an amount for operating expense which exceeds its legally adopted budget of operating expenses. the state board of regents shall determine the excess and deduct the same from amounts payable to the community college during the next fiscal year**

| <b>Expenditures</b> | <b>Budgeted</b> |
|---------------------|-----------------|
| \$ 12,267,181       | \$ 14,696,566   |
| 39,697,058          | 101,330,000     |
| 67,864,900          | 73,989,569      |
| 17,965,488          | 19,808,548      |
| 13,068,660          | 15,208,825      |
| 24,245,725          | 30,269,273      |
| 28,120,230          | 28,181,339      |
| 11,889,377          | 13,832,182      |
| 22,532,426          | 21,188,000      |
| 46,503,884          | 73,302,085      |
| 15,317,905          | 16,712,694      |
| 199,713,948         | 209,737,877     |
| 67,243,185          | 75,189,605      |
| 12,015,934          | 14,917,086      |
| 16,380,535          | 22,573,758      |
| 21,278,823          | 25,466,337      |

**Published budget** – There are 34 forms that make up our published budget. The Published

budget forms are supplied by the Kansas Board of Regents and Staff from the Department of Administration Municipal Services have also reviewed the budget forms in relation to requirements for municipalities. For some statutes, Community Colleges fall under the requirements of municipalities.

| Kansas Board of Regents   |  |                      |   |           |   |                                     |                      |   |           |   |                               |
|---|--|----------------------|---|-----------|---|-------------------------------------|----------------------|---|-----------|---|-------------------------------|
| Community Colleges  |  |                      |   |           |   |                                     |                      |   |           |   |                               |
| FY 2020 Proposed Funding Distributions Compared to FY 2019 Base Funding |  |                      |   |           |   |                                     |                      |   |           |   |                               |
| Amount Calculated for 80% Property Tax Relief (K.S.A. 71-204)           |  |                      |   |           |   |                                     |                      |   |           |   |                               |
| 6/28/2019   |  |                      |   |           |   |                                     |                      |   |           |   |                               |
| Community College   | Postsecondary Tiered Technical State Aid |                      |   |           |   | Non-Tiered Course Credit Hour Grant |                      |   |           |   | Total 80% Property Tax Relief |
|   | FY 2019 Base Funding                     | FY 2020 Base Funding | FY 2020 Funding Per Performance Agreement | Increase  | 80% Property Tax Relief (K.S.A. 71-204) | FY 2019 Base Funding                | FY 2020 Base Funding | FY 2020 Funding Per Performance Agreement | Increase  | 80% Property Tax Relief (K.S.A. 71-204) |                               |
| Allen CC  | \$1,309,710                              | \$1,327,658          | \$1,327,658                               | \$17,948  | \$14,358                                | \$3,426,453                         | \$3,561,298          | \$3,561,298                               | \$134,845 | \$107,876                               | \$122,234                     |
| Barton CC   | 3,472,162                                | 3,521,294            | 3,521,294                                 | \$49,132  | \$39,306                                | 4,335,794                           | 4,705,436            | \$4,705,436                               | \$369,642 | \$295,714                               | \$335,020                     |
| Butler CC   | 4,153,706                                | 4,351,908            | 4,332,088                                 | \$178,382 | \$142,706                               | 10,400,877                          | 10,998,700           | 10,938,918                                | \$538,041 | \$430,433                               | \$573,139                     |
| Cloud County CC   | 1,346,073                                | 1,364,522            | 1,364,522                                 | \$18,449  | \$14,759                                | 3,022,259                           | 3,069,883            | \$3,069,883                               | \$47,624  | \$38,099                                | \$52,858                      |
| Coffeyville CC  | 1,205,082                                | 1,221,598            | 1,221,598                                 | \$16,516  | \$13,213                                | 1,774,563                           | 1,798,887            | \$1,798,887                               | \$24,324  | \$19,459                                | \$32,672                      |
| Colby CC  | 677,358                                  | 753,297              | 753,297                                   | \$75,939  | \$60,751                                | 1,343,423                           | 1,389,663            | \$1,389,663                               | \$46,240  | \$36,992                                | \$97,743                      |
| Cowley CC   | 2,488,470                                | 2,522,575            | 2,522,575                                 | \$34,105  | \$27,284                                | 4,351,041                           | 4,410,683            | \$4,410,683                               | \$59,642  | \$47,714                                | \$74,998                      |
| Dodge City CC   | 1,159,610                                | 1,175,503            | 1,175,503                                 | \$15,893  | \$12,714                                | 1,491,616                           | 1,529,674            | \$1,529,674                               | \$38,058  | \$30,446                                | \$43,160                      |
| Ft. Scott CC  | 1,487,677                                | 1,508,066            | 1,508,066                                 | \$20,389  | \$16,311                                | 1,907,243                           | 1,968,812            | \$1,968,812                               | \$61,569  | \$49,255                                | \$65,566                      |
| Garden City CC  | 999,220                                  | 1,014,384            | 1,014,384                                 | \$15,164  | \$12,131                                | 1,668,505                           | 1,753,383            | \$1,753,383                               | \$84,878  | \$67,902                                | \$80,033                      |
| Highland CC   | 1,808,822                                | 1,833,613            | 1,833,613                                 | \$24,791  | \$19,833                                | 3,930,240                           | 4,015,987            | \$4,015,987                               | \$85,747  | \$68,598                                | \$88,431                      |
| Hutchinson CC   | 3,970,599                                | 4,191,506            | 4,191,506                                 | \$220,907 | \$176,726                               | 5,035,158                           | 5,269,986            | \$5,269,986                               | \$234,828 | \$187,862                               | \$364,588                     |
| Independence CC   | 551,133                                  | 558,687              | 557,932                                   | \$6,799   | \$5,439                                 | 1,410,162                           | 1,429,492            | 1,427,559                                 | \$17,397  | \$13,918                                | \$19,357                      |
| Johnson County CC   | 6,245,510                                | 6,563,299            | 6,563,299                                 | \$317,789 | \$254,231                               | 15,015,969                          | 15,437,047           | \$15,437,047                              | \$421,078 | \$336,862                               | \$591,093                     |
| Kansas City Kansas CC   | 4,269,157                                | 4,373,333            | 4,373,333                                 | \$104,176 | \$83,341                                | 5,907,338                           | 5,991,668            | \$5,991,668                               | \$84,330  | \$67,464                                | \$150,805                     |
| Labette CC  | 1,113,892                                | 1,133,003            | 1,133,003                                 | \$19,111  | \$15,289                                | 1,591,136                           | 1,679,312            | \$1,679,312                               | \$88,176  | \$70,541                                | \$85,830                      |
| Neosho County CC  | 1,327,792                                | 1,428,152            | 1,428,152                                 | \$100,360 | \$80,288                                | 1,494,940                           | 1,578,645            | \$1,578,645                               | \$83,705  | \$66,964                                | \$147,252                     |
| Pratt CC  | 1,173,705                                | 1,189,790            | 1,185,769                                 | \$12,064  | \$9,651                                 | 1,216,635                           | 1,247,479            | 1,239,768                                 | \$23,133  | \$18,506                                | \$28,157                      |
| Seward County CC  | 1,168,732                                | 1,184,750            | 1,183,148                                 | \$14,416  | \$11,533                                | 1,806,534                           | 1,831,297            | 1,828,821                                 | \$22,287  | \$17,830                                | \$29,363                      |

FY2020 New Funding Recommendations based on AY2017 Performance Agreements and Annual Reports: Butler 90%; Independence 90%; Pratt 75%; Seward 90%

|   |                         |                                 |                               |               |
|---|-------------------------|---------------------------------|-------------------------------|---------------|
| Form 108<br>(Revised 6/19)  |                         |                                 |                               |               |
|   | Community College Name: | Barton County Community College |                               |               |
|   | County:                 | Barton County                   |                               |               |
|   | <b>FORM 108</b>         |                                 |                               |               |
|   | <b>STATE FUNDING</b>    | <b>General Fund</b>             | <b>Postsec Tiered Ed Fund</b> | <b>Totals</b> |
| 1. Total FY 2020 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620. |                         | \$4,705,436                     | \$3,521,294                   | \$8,226,730   |
| 2. Total FY 2019 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620. |                         | \$4,335,794                     | \$3,472,162                   | \$7,807,956   |
| 3. Estimated increase in State Funding for K.S.A. 74-204  |                         |                                 |                               | \$418,774     |
| 4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)   |                         |                                 |                               | \$335,019     |

|   |      | STATE OF KANSAS  |            |            |
|---|------|------------------|------------|------------|
| Adopted Budget  |      | Budget Form CC-B |            | 2019-2020  |
|   |      | 2017-2018        | 2018-2019  | 2019-2020  |
| Current Funds Unrestricted  |      | Audited          | Unaudited  | Proposed   |
| <b>General Fund</b>   | Line | Actual           | Actual     | Budget     |
| Unencumbered Cash Balance July 1                                  | 1    | 16,346,915       | 16,243,237 | 17,641,255 |
| Transfer of Fund Balances, July 1 *                               | 2    | xxxxxxxxxx       | xxxxxxxxxx | 0          |
| Adjusted Unencumbered Cash Balance, July 1                        | 3    | 16,346,915       | 16,243,237 | 17,641,255 |
| <b>Revenues</b>   |      |                  |            |            |
| Student Sources:  |      |                  |            |            |
| Tuition   | 4    | 11,888,064       | 12,805,545 | 10,013,334 |
| Fees  | 5    | 310,031          | 0          | 0          |
| <b>Total Student Income</b>                                       | 9    | 12,198,095       | 12,805,545 | 10,013,334 |
| Federal Sources:  |      |                  |            |            |
| Federal Grants  | 10   | 265              | 0          |            |
| Other Federal Income  | 11   |                  |            |            |
| <b>Total Federal Income</b>                                       | 19   | 265              | 0          | 0          |
| State Sources:  |      |                  |            |            |
| Non-Tiered State Aid (Form 108)                                   | 20   | 4,219,418        | 4,335,794  | 4,705,436  |
| LAVTR   | 21   |                  |            | 0          |
| State Grants and Contracts  | 22   |                  |            |            |
| State Retirement Contributions **                                 | 23   |                  |            |            |
| Other State Income  | 24   | 328,024          | 277,345    |            |
| <b>Total State Income</b>   | 29   | 4,547,442        | 4,613,139  | 4,705,436  |
| Local Sources:  |      |                  |            |            |
| Prior Year Ad Valorem Property Tax                                | 30   | 199,278          | 387,414    | 101,741    |
| Current Year Ad Valorem Property Tax                              | 31   | 7,944,834        | 8,345,416  | xxxxxxxxxx |
| Motor Vehicle Tax   | 32   | 1,134,115        | 1,199,189  | 1,146,773  |
| Recreational Vehicle Tax  | 33   | 12,138           | 12,625     | 15,636     |
| Delinquent Tax  | 34   | 108,793          | 318,434    | 222,271    |
| In Lieu of Tax - Industrial Revenue Bond                          | 35   |                  |            | 0          |
| Other Local Income  | 36   | (108,702)        | (113,137)  |            |
| <b>Total Local Income</b>   | 39   | 9,290,456        | 10,149,941 | 1,486,421  |
| Other Sources:  |      |                  |            |            |
| Gifts   | 40   |                  |            |            |
| Interest  | 41   | 29,160           | 40,197     | 9,809      |
| All Other Income  | 42   | 339,962          | 469,411    | 54,650     |
| Cancellation of Prior Year Encumbrances                           | 43   |                  |            | xxxxxxxxxx |
| <b>Total Other Income</b>   | 49   | 369,122          | 509,608    | 64,459     |
| <b>Total Revenues</b>   |      |                  |            |            |
| (9 + 19 + 29 + 39 + 49)   | 60   | 26,405,380       | 28,078,233 | 16,269,650 |
| <b>Total Resources Available (3 + 60)</b>                         | 62   | 42,752,295       | 44,321,470 | 33,910,905 |
| * Must comply with K.S.A. 79-2958.                                |      |                  |            |            |
| ** Optional – if revenue is shown, expenditures must be included. |      |                  |            |            |

| STATE OF KANSAS   |      |            |            |            |
|---|------|------------|------------|------------|
| Budget Form CC-B  |      |            |            |            |
| 2019-2020   |      |            |            |            |
| Adopted Budget  |      |            |            |            |
|   |      | 2017-2018  | 2018-2019  | 2019-2020  |
| CURRENT FUNDS UNRESTRICTED  |      | Audited    | Unaudited  | Proposed   |
| General Fund  | Line | Actual     | Actual     | Budget     |
| <b>Total Resources Available</b>  | 62   | 42,752,295 | 44,321,470 | 33,910,905 |
| <b>EXPENDITURES</b>   |      |            |            |            |
| Education and General:  |      |            |            |            |
| Instruction   | 63   | 8,761,604  | 9,478,753  | 14,011,000 |
| Research  | 64   |            |            |            |
| Public Service  | 65   |            |            |            |
| Academic Support  | 66   | 2,267,302  | 2,256,268  | 3,000,000  |
| Student Services  | 67   | 2,739,153  | 2,822,594  | 3,000,000  |
| Institutional Support   | 68   | 1,246,509  | 1,688,832  | 1,400,000  |
| Operation and Maintenance   | 69   | 3,441,285  | 3,520,006  | 3,800,000  |
| Scholarships  | 70   | 263,746    | 263,478    | 280,000    |
| <b>Total Expenditures</b>   | 79   | 18,719,599 | 20,029,931 | 25,491,000 |
| Transfers   |      |            |            |            |
| Transfer to Vocational  | 81   | 7,789,459  | 6,650,284  | 8,350,000  |
| Non-Mandatory Transfers   | 82   |            |            | 159,000    |
| Mandatory Transfers   | 83   |            |            |            |
| <b>Total Transfers</b>  | 89   | 7,789,459  | 6,650,284  | 8,509,000  |
| <b>Total Expenditures &amp; Transfers (79 + 89)</b>   | 90   | 26,509,058 | 26,680,215 | 34,000,000 |
| Unencumbered Cash Balance June 30 (62 - 90)   | 91   | 16,243,237 | 17,641,255 | xxxxxxx    |
| Tax Computation   |      |            |            |            |
| Unencumbered Cash Balance (3)   | 94   |            |            | 17,641,255 |
| Tax in Process (30)   | 95   |            |            | 101,741    |
| Total Resources less tax-in-process (60 - 30)   | 96   |            |            | 16,167,909 |
| Six Month Resources (50% of 96) *   | 97   |            |            | 8,083,955  |
| <b>Total Resources (94 thru 97)</b>   | 98   |            |            | 41,994,860 |
| <b>Total Expenditures &amp; Transfers (90)</b>  | 99   |            |            | 34,000,000 |
| Six Month Expenditures (50% of 99) *  | 100  |            |            | 17,000,000 |
| Total 18 Month Expenditures (99 + 100)  | 101  |            |            | 51,000,000 |
| Tax Required Prior to Operating Grant (101- 98)   | 102  |            |            | 9,005,141  |
| Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)  | 103  |            |            | 335,019    |
| Tax Required (102 - 103)  | 104  |            |            | 8,670,121  |
| Delinquent Tax Estimate   | 105  | 5.0%       |            | 456,322    |
| Taxes Levied (104 + 105)  | 106  |            |            | 9,126,443  |
| * 50% is the recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college. |      |            |            |            |



**NOTICE OF PUBLIC HEARING  
2019-2020 BUDGET**

The governing body of Barton County Community College, Barton County, will meet on August 14th, at 4:00 p.m., at 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 from the Business Office and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 2019 Tax to be Levied (as shown below) establish the maximum limits of the 2019-2020 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

The proposed budget includes revenue from property taxes on assessed valuation which increased in excess of the prior year Consumer price index for all urban consumers. This notice is provided in accordance with KSA 79-2925b.

|                                   | 2017-2018                  |                  | 2018-2019                  |                  | Proposed Budget 2019-2020    |                                 |                |
|-----------------------------------|----------------------------|------------------|----------------------------|------------------|------------------------------|---------------------------------|----------------|
|                                   | Actual Expend. & Transfers | Actual Tax Rate* | Actual Expend. & Transfers | Actual Tax Rate* | Budgeted Expend. & Transfers | Amount of 2019 Tax to be Levied | Est. Tax Rate* |
| <b>Current Funds Unrestricted</b> |                            |                  |                            |                  |                              |                                 |                |
| General Fund                      | 26,509,058                 | 33.219           | 26,680,215                 | 33.330           | 34,000,000                   | 9,126,443                       | 32.945         |
| Postsecondary Tech Ed             | 11,351,938                 |                  | 10,337,946                 |                  | 17,000,000                   | xxxxxxxxx                       | xxx            |
| Adult Education                   | 192,438                    |                  | 227,046                    |                  | 350,000                      | 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              | 3,207,368                  | xxx              | 3,328,693                  | xxx              | 7,910,000                    | xxxxxxxxx                       | xxx            |
| <b>Plant Funds</b>                |                            | xxx              |                            | xxx              |                              | xxxxxxxxx                       | xxx            |
| Capital Outlay                    | 0                          |                  | 590,343                    |                  | 900,000                      | 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            |
| <b>Total All Funds</b>            | <b>41,260,802</b>          | <b>33.219</b>    | <b>41,164,243</b>          | <b>33.330</b>    | <b>60,165,000</b>            | <b>xxxxxxxxx</b>                | <b>32.945</b>  |
| Total Tax Levied                  | 8,583,706                  |                  | 8,891,744                  |                  | xxxxxxxxxxx                  | 9,126,443                       |                |
| Assessed Valuation                | 257,802,811                |                  | 266,312,260                |                  | 277,023,180                  |                                 |                |

**Outstanding Indebtedness, July 1**

|                          | 2017              | 2018              | 2019             |
|--------------------------|-------------------|-------------------|------------------|
| G.O. Bonds               |                   |                   |                  |
| Capital Outlay Bonds     |                   |                   |                  |
| Revenue Bonds            |                   |                   |                  |
| No-Fund Warrants         |                   |                   |                  |
| Temporary Notes          |                   |                   |                  |
| Lease Purchase Principal | 10,768,420        | 10,335,000        | 9,970,000        |
| <b>Total</b>             | <b>10,768,420</b> | <b>10,335,000</b> | <b>9,970,000</b> |

\* Tax Rates are expressed in mills.

|           |           |           |
|-----------|-----------|-----------|
| Signature | Signature | Signature |
| Signature | Signature | Signature |