



801 Campus Drive  
Garden City, Kansas 67846  
(620) 276-7611  
www.gccks.edu

August 23, 2022

Board of Trustees  
Garden City Community College  
801 Campus Drive  
Garden City, KS 67846

Dear Trustees:

The Board of Trustees will meet in a special session on Tuesday, August 23, 2022, at 6:00 pm in the Logan Aviation Endowment Room in the Beth Tedrow Student Center. Trustees will meet for the Public Hearing to Exceed Revenue Neutral Rate and Hearing for the 2022-2023 Budget.

The meeting will be held by Zoom. Please Join from a PC, Mac, iPad, iPhone, or Android device:  
<https://gccks-edu.zoom.us/j/95743664393>

Meeting ID: 957 4366 4393

**BOARD MEETING**

**I. CALL TO ORDER:**

**II. OTHER ACTION**

- A. Public Hearing to Exceed Revenue Neutral Rate
- B. Approval of Revenue Neutral Rate Resolution..... **Action**
- C. Public Hearing for the 2022-2023 Budget
- D. Approval of 2022-2023 Budget ..... **Action**

**III. ADJOURNMENT**

\_\_\_\_\_  
Dr. Ryan J. Ruda  
President

\_\_\_\_\_  
Dr. Marilyn Douglass  
Chairman

*Mission: Garden City Community College exists to produce positive contributors to the economic and social well-being of society.  
Five Ends: Essential Skills, Work Preparedness, Academic Advancement, Personal Enrichment, Workforce Development.*

Purposes for Executive Sessions

- a. Personnel matters of non-elected personnel
- b. Consultation with the body's attorney
- c. Employer-employee negotiation
- d. Confidential data relating to financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorship
- e. Matters affecting a student, patient, or resident of public institutions
- f. Preliminary discussions relating to acquisition of real property
- g. Security, if open discussion would jeopardize security

**Agenda No: II A -D**

**Date: August 23,2022**

**Topic:** Board Action Regarding Approval of the 2022-23 Budget

**Presenter:** Dr. Ryan Ruda

**Background Information:**

The Board previously approved publication of the 2022-23 budget. The Notice of Hearing to exceed the Revenue Neutral Rate and Budget Hearing was published in the Garden City Telegram on August 11, 2022, which met the legal requirements for publication. The Board has now met the 10-day waiting period before the public hearing.

**Budget Information:**

The proposed budget amount to be levied for the Fiscal Year 2022-23 in General Fund is \$13,245,441 with an anticipated General Fund mill levy of 24.338 mills.

The proposed tax mill rate in Capital Outlay of 1.001 mills for \$544,609 in anticipated revenue.

The proposed working budget for the combined General Fund and Post-Secondary Technical Education Fund for Fiscal Year 2021-22 is \$21,273,985.

**Recommended Board Action:**

Approve and adopt the 2022-23 budget. Certify the 2022 Tax to be levied at \$13,245,441 (24.338 mills) General Fund and \$544,609 for Capital Outlay (1.001 mills).

**Board Action Taken:**

\_\_\_\_\_ **Approved**          \_\_\_\_\_ **Disapproved**

\_\_\_\_\_ **Ayes**          \_\_\_\_\_ **Nays**          \_\_\_\_\_ **No Action**

**Board Member Notes:**

**Topic: Approval of Resolution to exceed Revenue Neutral Rate**

**Presenter: Dr. Ryan J. Ruda**

**Background Information:**

In 2021, Senate Bill 13 was passed, essentially passing what is termed a Revenue Neutral Rate for taxing entities. Within the bill, language defines the process for taxing entities when establishing and setting annual budget. By July 20<sup>th</sup> of each year, the taxing entity must inform the county clerk of intent to exceed the Revenue Neutral Rate. While the budget itself is not published and hearing does not occur until September, the action for exceeding Revenue Neutral Rate is be taken in July.

**Budget Information:**

If action is not taken to exceed the RNR, the college budget could have negative impact when the final assessed valuation comes in November. Taking action to exceed the RNR provides for a neutral effect in the mill rate as compared to FY 2022.

**Recommended Board Action:**

Accept the administrative recommendation for the college to notify the county clerk of intent to exceed the Revenue Neutral Rate by July 20, 2022 as defined within state statute of SB 13.

<b>Board Action Taken:</b>	<u>  X  </u> Approved	<u>      </u> Disapproved
	<u>  6  </u> Ayes	<u>  0  </u> Nays <u>      </u> No Action

**Board Member Notes:**

## **RESOLUTION 2022-7**

A RESOLUTION TO EXCEED THE REVENUE NEUTRAL RATE AS DEFINED BY SENATE BILL 13 AND HOUSE BILL 2104, AND AS ESTABLISHED BY THE COUNTY CLERK OF FINNEY COUNTY, KANSAS

WHEREAS, the Board of Trustees of Garden City Community College (Board of Trustees) notified the County Clerk of Finney County, Kansas (Notice of Intent to Exceed the Revenue Neutral Rate), on or before July 20, 2022 of the intent of the Board of Trustees to exceed the Revenue Neutral Rate of 22.553 mills established by the County Clerk; and

WHEREAS, the Board of Trustees placed the Notice of Intent to Exceed the Revenue Neutral Rate on the Garden City Community College website and published the Notice of Intent to Exceed the Revenue Neutral Rate in the Garden City Telegram at least ten (10) days prior to August 23, 2022; and

WHEREAS, the Notice of Intent to Exceed the Revenue Neutral Rate set a tax rate and budget hearing for August 23, 2022 at 6:00 p.m., in the Endowment Room in the Beth Tedrow Student Center; and

WHEREAS, the tax rate and budget hearing will be held on August 23, 2022 at which time taxpayers were given an opportunity to comment on the tax rate and budget; and

WHEREAS, following the tax rate and budget hearing, the Board of Trustees discussed the tax rate and budget and determined that the Revenue Neutral Rate established by the County Clerk should be exceeded for Garden City Community College's 2022-23 budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Garden City Community College, as follows:

1. The Board of Trustees shall exceed the Revenue Neutral Rate of 22.553 mills by approving a mill levy of 25.455 mills.
2. The Board of Trustees will review and adopt the Garden City Community College 2022 budget to be discussed at the tax rate and budget hearing on August 23, 2022.

3. On or before October 1, 2022, the Board of Trustees shall certify to the County Clerk the ad valorem tax to be levied by the Board of Trustees.

ADOPTED BY a majority vote of the Board of Trustees of Garden City Community College on the 19<sup>th</sup> day of July, 2022.

July 19, 2022  
Date

Merilyn Douglass  
DR. MERILYN K. DOUGLASS, Chairperson  
Board of Trustees  
Garden City Community College

ATTEST:

Jodie Jewell  
JODIE TEWELL, Executive Assistant  
to the President

OFFICE OF THE FINNEY COUNTY CLERK

311 N. Ninth Street • PO Box M  
Garden City, KS 67846



INDICATION OF REVENUE NEUTRAL RATE INTENT  
PURSUANT TO K.S.A. 79-1460, 79-1801, 79-2024, 79-2925c

Entity/District Name: GARDEN CITY COMMUNITY COLLEGE

Budget Year: 2022-2023

Please indicate below your Revenue Neutral Rate intent for the budget year listed above.

Yes, we intend to exceed the Revenue Neutral Rate and will certify a budget with taxes levied to the County Clerk on or before October 1.

USDs Only:

Our proposed mill levy is: 25.455

General Fund: \_\_\_\_\_

Other Funds: \_\_\_\_\_

Special Capital Outlay Fund: \_\_\_\_\_

Recreation Commission Fund: \_\_\_\_\_

Public Hearing information:

*Hearing must be held between  
August 20 and September 20*

Date: 08.23.2022 Time: 6:00 PM

Location: ENDOWMENT ROOM IN THE BETH TEDROW  
STUDENT CENTER

No, we do not intend to exceed the Revenue Neutral Rate and will certify our budget to the County Clerk on or before August 25.

Meredith Douglass 7-19-22  
Signature Date

Chairman of the Board of Trustees  
Title



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

**The governing body of Garden City Community College in Finney will meet on  
August 23, 2022 at 6:00 PM at Beth Tedrow Student Center Endowment Room**

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 President's Office and will be available at this hearing.

**BUDGET SUMMARY**

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

	2020-2021		2021-2022		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	16,601,666	23.558	15,268,519	24.418	23,050,000	13,245,441	24.338
Postsecondary Tech Ed	1,610,789		1,735,280		2,100,000	xxxxxxxxx	xxx
Adult Education	374,896		327,220		416,013	(2)	0.000
Adult Supp Education	438,556	xxx	539,956	xxx	750,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,682,426	xxx	2,835,644	xxx	3,850,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	492,055	1.039	337,932	1.037	1,203,000	544,609	1.001
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>22,200,388</b>	<b>24.597</b>	<b>21,044,551</b>	<b>25.455</b>	<b>31,369,013</b>	<b>xxxxxxxxx</b>	<b>25.339</b>
					<i>Revenue Neutral Rate**</i>		<b>22.553</b>
Total Tax Levied	11,801,396		12,301,720		xxxxxxxxxxx	13,790,048	
Assessed Valuation	479,790,065		483,273,244		544,229,295		

**Outstanding Indebtedness, July 1**

	2020	2021	2022
G.O. Bonds	0	0	0
Capital Outlay Bonds	0	0	0
Revenue Bonds	3,120,000	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	3,907,502	9,834,382	13,969,055
<b>Total</b>	<b>7,027,502</b>	<b>9,834,382</b>	<b>13,969,055</b>

\* Tax Rates are expressed in mills.

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

  
Garden City Community College, Board of Trustees



# Proof of Publication

State of Kansas • Finney County

Kimberly R. Cline, being first duly sworn, deposes and says that she is the Circulation Manager of *The Garden City Telegram* a weekly newspaper printed in the State of Kansas and published in and of general circulation in Finney County, Kansas, on a weekly basis in Finney County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

THAT said newspaper is daily published at least weekly fifty (50) times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five (5) years prior to the first publication of said notice.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for \_\_\_\_\_ consecutive days/weeks.

The first (1<sup>st</sup>) publication thereof being made as aforesaid on the 11 day of August, 2022.

WITH subsequent publication being made on the following dates:

2 <sup>nd</sup> Publication made on the	Day of	,20
3 <sup>rd</sup> Publication made on the	Day of	,20
4 <sup>th</sup> Publication made on the	Day of	,20

Publication Fee \$ 91.41

Affidavits (Additional copies @ \$5.00 each)  
Total Publication Fee \$ 91.41

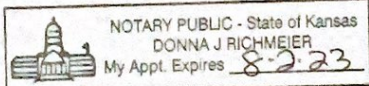
Kimberly R. Cline /S/

Witness my hand this 11 day of August, 2022.

SUBSCRIBED AND SWORN before me this 11 day of August, 2022.

Donna J. Richmeier /S/  
(Notary Public)

My commission expires: 8-2-2023



Legal Invoice# 355940 RNR + Budget Hearing 22-23