



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

September 13, 2021

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 Monday, September 13, 2021, at 6:00 pm in the Endowment Room in the Beth Tedrow Student Center. Trustees will meet for the Public Hearing to Exceed Revenue Neutral Rate and Hearing and adoption for the 2021-2022 Budget.

Please click the link to join the webinar: <https://gccks-edu.zoom.us/j/98180682004>

Webinar ID: 981 8068 2004

### 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 2021-2022 Budget
- D. Approval of 2021-2022 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

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

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

**Background Information:**

This past legislative session, 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 was 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 2021, where the mill rate was 24.5976.

**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, 2021 as defined within state statute of SB 13.

<b>Board Action Taken:</b>	<input type="checkbox"/> <b>Approved</b>	<input type="checkbox"/> <b>Disapproved</b>
	<input type="checkbox"/> <b>Ayes</b>	<input type="checkbox"/> <b>Nays</b> <input type="checkbox"/> <b>No Action</b>

**Board Member Notes:**

## **RESOLUTION**

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, 2021 of the intent of the Board of Trustees to exceed the Revenue Neutral Rate of 24.394 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 September 13, 2021; and

WHEREAS, the Notice of Intent to Exceed the Revenue Neutral Rate set a tax rate and budget hearing for September 13, 2021 at 6:00 p.m., in the Endowment Room in the Beth Tedrow Student Center; and

WHEREAS, the tax rate and budget hearing was held on September 13, 2021 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 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 24.394 mills by approving a mill levy of 24.529 mills.
  
2. The Board of Trustees adopts the Garden City Community College 2022 budget considered and discussed at the tax rate and budget hearing on September 13, 2021.

3. On or before October 1, 2021, 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 13th day of September, 2021.

\_\_\_\_\_  
Date

\_\_\_\_\_  
DR. MERILYN K. DOUGLASS, Chairperson  
Board of Trustees  
Garden City Community College

ATTEST:

\_\_\_\_\_  
JODIE TEWELL, Executive Assistant  
to the President

**Agenda No: II - D**

**Date: September 13, 2021**

**Topic:** Board Action Regarding Approval of the 2021-22 Budget

**Presenter:** Dr. Ryan Ruda

**Background Information:**

The Board previously approved publication of the 2021-22 budget. The Notice of the Public Hearing was published in the Garden City Telegram on August 27,2021, 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 2021-22 in General Fund is \$11,800,104 with an anticipated General Fund mill levy of 23.530 mills.

The proposed tax mill rate in Capital Outlay of .999 mills for \$501,011 in anticipated revenue.

The proposed working budget for the combined General Fund and Post-Secondary Technical Education Fund for Fiscal Year 2021-22 is \$20,501,369.

**Recommended Board Action:**

Approve and adopt the 2021-22 budget. Certify the 2021Tax to be levied at \$11,800,104 (23.530 mills) General Fund and \$501,011 for Capital Outlay (0.999 mills).

**Board Action Taken:**

\_\_\_\_\_ **Approved**          \_\_\_\_\_ **Disapproved**  
\_\_\_\_\_ **Ayes**          \_\_\_\_\_ **Nays**          \_\_\_\_\_ **No Action**

**Board Member Notes:**

**CERTIFICATE**

TO THE CLERK OF Finney COUNTY, STATE OF KANSAS

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

Garden City 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 2021-2022; and (3) the Amount(s) of 2021 Tax to be Levied are within statutory limitations.

Table of Contents:			2021-2022 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2021 Tax to be Levied	County Clerk's Use Only
Statement of Conditional Lease, etc.		1			
Current Funds Unrestricted:					
General	71-204	2	18,000,000	11,800,104	
Postsecondary Technical Education		4	3,200,400	XXXXXXXXXX	
Adult Education	71-617	6	382,461	0	
Adult Supplementary Education	74-32,261	8	500,000	XXXXXXXXXX	
Auxiliary Enterprise		10	3,730,000	XXXXXXXXXX	
Total Current Funds Unrestricted		-	25,812,861	11,800,104	
Plant Funds					
Capital Outlay	71-501	11	966,000	501,011	
Revenue Bonds	10-113	13	0	XXXXXXX	
Total Plant Funds		-	966,000	501,011	
Total – All Funds		XXXXXXXXXX	26,778,861		
Publication					
Final Assessed Valuation					

Municipal Accounting Use Only Received _____ Reviewed by _____ Follow-up: Yes ___ No ___
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Assisted by: \_\_\_\_\_

Attest: \_\_\_\_\_, 2021

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Signature and Title of Elected Official

**NOTICE OF PUBLIC HEARING  
2021-2022 BUDGET**

The governing body of Garden City Community College, Finney County, will meet on September 13, 2021, at 6:00 p.m., at the 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, and to consider amendments. Detailed budget information is available at the GCCC President's Office and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 2021 Tax to be Levied (as shown below) establish the maximum limits of the 2021-2022 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2019-2020		2020-2021		Proposed Budget 2021-2022		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	16,636,872	21.150	16,163,152	23.558	18,000,000	11,800,104	23.530
Postsecondary Tech Ed	1,587,141	xxx	1,546,496	xxx	3,200,400	xxxxxxxxxx	xxx
Adult Education	370,775	0.001	384,896	0.001	382,461	0	0.000
Adult Supp Education	284,580	xxx	478,568	xxx	500,000	xxxxxxxxxx	xxx
Auxiliary Enterprise	2,996,905	xxx	2,876,686	xxx	3,730,000	xxxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxxx	xxx
Capital Outlay	921,731	1.037	556,931	1.039	966,000	501,011	0.999
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Total All Funds	22,798,004	22.188	22,006,729	24.598	26,778,861	xxxxxxxxxx	24.529
Total Tax Levied	10,672,800		11,801,876		xxxxxxxxxx	12,301,115	
Assessed Valuation	481,016,786		479,790,065		501,487,325		
Revenue Neutral Rate							24.394

	Outstanding Indebtedness, July 1		
	2019	2020	2021
G.O. Bonds	0	0	0
Capital Outlay Bonds	0	0	0
Revenue Bonds	3,520,000	3,120,000	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	5,093,324	3,907,502	9,834,382
Total	8,613,324	7,027,502	9,834,382

\* Tax Rates are expressed in mills.

  
 \_\_\_\_\_  
 Signature  
 Board Clerk