Budget Form CC-K 2022-2023 STATE OF KANSAS

**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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

| Table of Contents: | | | 2022-2023 Adopted Budget | | |
|---|---|---|---|---|---|
| Adopted Budget and Financial Statements | K.S.A. | Page No. | Expenditures & Transfers | Amount of 2022 Tax to be Levied | County Clerk's Use Only |
| Statement of Conditional Lease, etc. | | 1 | | | |
| **Current Funds Unrestricted:** | | | | | |
| General | 71-204 | 2 | 23,050,000 | 13,245,441 | |
| Postsecondary Technical Education | | 4 | 2,100,000 | XXXXXXXXX | |
| Adult Education | 71-617 | 6 | 416,013 | (2) | |
| Adult Supplementary Education | 74-32,261 | 8 | 750,000 | XXXXXXXXX | |
| Auxiliary Enterprise | | 10 | 3,850,000 | XXXXXXXXX | |
| Total Current Funds Unrestricted | | | 30,166,013 | 13,245,439 | |
| **Plant Funds** | | | | | |
| Capital Outlay | 71-501 | 11 | 1,203,000 | 544,609 | |
| Total Plant Funds | | | 1,203,000 | 544,609 | |
| Total – All Funds | | XXXXXXX | 31,369,013 | | |
| Hearing Notice | | 13 | | Final Assessed Valuation | |
| | | | | | |

Assisted by:

Revenue Neutral Rate: 22.553

Attest: September 22, 2022

County Clerk

Signature and Title of Elected Official

# 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 1 consecutive days / weeks.

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

**WITH** subsequent publication being made on the following dates:

| | | |
|---|---|---|
| 2nd Publication made on the | Day of | ,20 |
| 3rd Publication made on the | Day of | ,20 |
| 4th 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

NOTARY PUBLIC - State of Kansas
DONNA J RICHMEIER
My Appt. Expires 8-2-23

**Legal Invoice#** 355940 RNR + Budget Hearing 22-23

Budget Form CC-J STATE OF KANSAS

**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 |
| Total All Funds | 22,200,388 | 24.597 | 21,044,551 | 25.455 | 31,369,013 | xxxxxxxxx | 25.339 |
| | | | | | | *Revenue Neutral Rate*** | *22.553* |
| Total Tax Levied | 11,801,396 | | 12,301,720 | | xxxxxxxxxx | 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 |
| Total | 7,027,502 | 9,834,382 | 13,969,055 |

* Tax Rates are expressed in mills.

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

Meridyn Douglass
Garden City Community College, Board of Trustees

# Input Sheet for Community College Budget Workbook

| | |
|---|---|
| **Enter special district name (may be Longer than green cell):** | **Garden City Community College** |
| **Enter county name followed by "County":** | **Finney** |

Garden City Community College 2023
Finney

**Note: All amounts are to be entered as whole numbers only.**

| From the County Clerk's 2023 Budget Information: | |
|---|---|
| Total Assessed Valuation for 2021 | 483,273,244 |
| New Improvements for 2021 | 6,412,911 |
| Personal Property - 2021 | 29,807,839 |
| Property that has changed in use for 2021 | 3,056,834 |
| Personal Property - 2020 | 26,383,742 |
| Neighborhood Revitalization - 2023 | 2,236,394 |

*Hiding until programming is updated for information for information to populate.

**Revenue Neutral Rate** 22.553

**Actual Tax Rates for the 2022 Budget:**

| Fund | Rate |
|---|---|
| General18:3018:32F1818:2818:36F1818:2818:40F1818:218:28 | 24.418 |
| Debt Service | |
| Adult Education | |
| Capital Outlay | 1.037 |
| Bond and Interest | |
| Special Assessment | |
| No Fund Warrants | |
| Total Tax Rates | 25.455 |

*Hiding until programming is updated in workbook.

| | |
|---|---|
| Final Assessed Valuation from the November 1, 2021 Abstract | 503,732,392 |

| From the County Treasurer's Budget Information - 2023 Budget Year Estimates: | |
|---|---|
| Motor Vehicle Tax Estimate | 1,147,632 |
| Recreational Vehicle Tax Estimate | 16,223 |
| 16\20 M Vehicle Tax | 15,797 |
| Commercial Vehicle Tax Estimate | 119,268 |
| Watercraft Tax Estimate | 4,874 |
| LAVTR | 16,207 |

**Computation of Delinquency**

Actual Delinquency for 2020 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 3.5%

****Note**: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

*Why plug this in if it doesn't populate to fund pages??

| From the 2021 Budget Certificate Page | |
|---|---|
| Funds | 2021 Expenditure Amounts Budget Authority |
| General | 18,000,000 |
| Postsecondary Technical Education | 3,200,400 |
| Adult Education | 382,461 |
| Adult Supplementry Education | 500,000 |
| Motorcycle Driver Safety | 0 |
| Truck Driver Training Course | 0 |
| Auxiliary Enterprise | 3,730,000 |
| | |
| Capital Outlay | 966,000 |
| Bond and Interest | 0 |
| Special Assessment | 0 |
| No Fund Warrants | 0 |
| Revenue Bonds | 0 |

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Community College Name: **Garden City Community College**

County: **Finney**

## FORM 108

| STATE FUNDING | General Fund | Postsec Tiered Ed Fund | Totals |
|---|---|---|---|
| 1. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620. | $1,946,126 | $1,058,862 | $3,004,988 |
| 2. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620. | $1,731,655 | $1,058,862 | $2,790,517 |
| 3. Estimated increase in State Funding for K.S.A. 71-204 | | | $214,471 |
| 4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38) | | | $171,577 |

Community College: Garden City Community College
County: Finney

# FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

| | | General Fund | Postsecondary Technical Education Fund | Adult Basic Education Fund |
|---|---|---|---|---|
| 1. County Treasurer Balance 6/30/22* | | $0 | | |
| 2. 2021 Actual Taxes Levied* | | $12,346,979 | | |
| 3. Less: delinquent taxes | 3.5% | $432,144 | $0 | $0 |
| 4. Less: 2021 Taxes Received* | | $11,373,042 | | |
| 5. Total Deductions (add Lines 3 + 4) | | $11,805,186 | $0 | $0 |
| 6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5) | | $541,793 | $0 | $0 |
| 7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%) | | $324,108 | $0 | $0 |
| 8. Estimated Delinquent Tax (12 months) (Line 7 x .6666) | | $216,050 | $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: Garden City Community College
County: Finney

**FORM 112**

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2022-2023

| | | Capital Outlay Fund | Bond and Interest Fund | Special Assessment | No Fund Warrants |
|---|---|---|---|---|---|
| 1. County Treasurer Balance 6/30/22* | | $0 | | | |
| 2. 2021 Actual Taxes Levied* | | $524,457 | | | |
| 3. Less: delinquent taxes | 3.5% | $18,356 | $0 | $0 | $0 |
| 4. Less: 2021 Taxes Received* | | $483,520 | | | |
| 5. Total Deductions (add Lines 3 + 4) | | $501,876 | $0 | $0 | $0 |
| 6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5) | | $22,581 | $0 | $0 | $0 |
| 7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%) | | $13,767 | $0 | $0 | $0 |
| 8. Estimated Delinquent Tax (12 months) (Line 7 x .6666) | | $9,177 | $0 | $0 | $0 |

| *9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/22 to 6/30/23 | *10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23 | *11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23 |
|---|---|---|
| $1,147,632 | $16,223 | $0 |

| | | |
|---|---|---|
| Actual Deliquency for 2020 Taxes * | 3.5% | *12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/22 to 6/30/23 |
| Estimated Delinquency Rate used in this budget | 3.5% | |

* These amounts are available from the County Treasurer.

Form 263 (Revised 6/2022)

Community College: Garden City Community College

County: Finney

**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

2022-2023

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 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

| | | (1) 2021 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 | $12,346,979 | 95.9% | $ 1,100,871 | $ 15,562 | 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 | $524,457 | 4.1% | $ 46,761 | $ 661 | 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 | $12,871,436 | 100.000% | $1,147,632 | $16,223 | $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 2022-2023.

(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 7/1/22 - 6/30/23.

(f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-A1
2022-2023

**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 6/30/2022 | Payments Due 7/1/22 - 6/30/23 | Payments Due 7/1/23 - 12/31/24 |
|---|---|---|---|---|---|---|---|---|---|
| Field Lease | 06.20.13 | 10 | 2.6000 | 2,600,000 | 0 | 2,600,000 | 291,949 | 297,852 | 0 |
| Student Housing - Suite #1 | 04.26.16 | 10 | 2.2800 | 1,500,000 | 0 | 1,500,000 | 681,818 | 150,355 | 142,582 |
| COP Refunding 2021A | 04.29.21 | 6 | 0.6753 | 4,440,000 | 0 | 4,440,000 | 3,905,000 | 835,700 | 341,350 |
| COP 2021B | 06.30.21 | 15 | 1.4363 | 7,000,000 | 0 | 4,000,000 | 3,755,000 | 306,323 | 30,761 |
| Scoreboard | 3.11.20 | 5 | 1.0000 | 114,900 | 0 | 117,198 | 72,608 | 25,832 | 0 |
| Super Circuit Equipmenty | 6.24.20 | 5 | 3.0400 | 130,797 | 0 | 130,797 | 76,889 | 27,749 | 0 |
| Baseball Lights | 8.17.21 | 5 | 1.4400 | 441,481 | 0 | 441,481 | 85,790 | 92,147 | 92,147 |
| COP 2022 | 6.1.22 | 13 | 3.3500 | 5,100,000 | 0 | 5,100,000 | 5,100,000 | 496,937 | 87,284 |
| | | | | | | | | | |
| | | | | | | | | | |
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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 | 2020-2021 Audited Actual | 2021-2022 Unaudited Actual | 2022-2023 Proposed Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 1 | 6,328,880 | 8,054,398 | 11,571,867 |
| Transfer of Fund Balances, July 1 * | 2 | xxxxxxxxxx | xxxxxxxxxx | 0 |
| Adjusted Unencumbered Cash Balance, July 1 | 3 | 6,328,880 | 8,054,398 | 11,571,867 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 2,656,889 | 2,956,683 | 3,500,000 |
| Fees | 5 | 1,078,139 | 1,045,800 | 1,500,000 |
| **Total Student Income** | 9 | 3,735,028 | 4,002,483 | 5,000,000 |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | 204,439 | | |
| **Total Federal Income** | 19 | 204,439 | 0 | 0 |
| State Sources: | | | | |
| Non-Tiered State Aid (Form 108) | 20 | 1,790,242 | 1,731,655 | 1,946,126 |
| LAVTR | 21 | | | 0 |
| State Grants and Contracts | 22 | | | |
| State Retirement Contributions ** | 23 | | | |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 1,790,242 | 1,731,655 | 1,946,126 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | 0 | 0 | 541,793 |
| Current Year Ad Valorem Property Tax | 31 | 10,987,465 | 11,373,042 | xxxxxxxxxx |
| Motor Vehicle Tax | 32 | 935,372 | 954,584 | 1,100,871 |
| Recreational Vehicle Tax | 33 | 12,557 | 13,514 | 15,562 |
| Delinquent Tax | 34 | 276,740 | 408,382 | 216,050 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | 177,183 | 198,808 | 0 |
| Other Local Income | 36 | | 92,909 | |
| **Total Local Income** | 39 | 12,389,317 | 13,041,239 | 1,874,276 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | 12,626 | 13,322 | 60,000 |
| All Other Income | 42 | 195,532 | (2,711) | **(2,000,000)** |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxxx |
| **Total Other Income** | 49 | 208,158 | 10,611 | (1,940,000) |
| **Total Revenues** (9 + 19 + 29 + 39 + 49) | 60 | 18,327,184 | 18,785,988 | 6,880,402 |
| **Total Resources Available (3 + 60)** | 62 | 24,656,064 | 26,840,386 | 18,452,269 |

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

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

Adopted Budget 2022-2023

| CURRENT FUNDS UNRESTRICTED<br>**General Fund** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 24,656,064 | 26,840,386 | 18,452,269 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 3,239,257 | 3,800,345 | 4,500,000 |
| Research | 64 | 0 | 0 | 0 |
| Public Service | 65 | 0 | 0 | 0 |
| Academic Support | 66 | 1,461,694 | 1,039,564 | 2,000,000 |
| Student Services | 67 | 3,563,971 | 3,427,407 | 4,000,000 |
| Institutional Support | 68 | 3,020,088 | 2,691,168 | 3,700,000 |
| Operation and Maintenance | 69 | 3,388,340 | 2,346,803 | 4,050,000 |
| Scholarships | 70 | 126,954 | 56,985 | |
| **Total Expenditures** | 79 | 14,800,304 | 13,362,272 | 18,250,000 |
| Transfers | | | | |
| Transfer to Vocational | 81 | 1,801,362 | 4,730,824 | 4,800,000 |
| Non-Mandatory Transfers | 82 | | | |
| Mandatory Transfers | 83 | | | |
| **Total Transfers** | 89 | 1,801,362 | 1,906,247 | 4,800,000 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 16,601,666 | 15,268,519 | 23,050,000 |
| Unencumbered Cash Balance June 30 (62 - 90) | 91 | 8,054,398 | 11,571,867 | xxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 11,571,867 |
| Tax in Process (30) | 95 | | | 541,793 |
| Total Resources less tax-in-process (60 - 30) | 96 | | | 6,338,609 |
| Six Month Resources (50% of 96) * | 97 | | | 3,169,304 |
| **Total Resources (94 thru 97)** | 98 | | | 21,621,573 |
| **Total Expenditures & Transfers (90)** | 99 | | | 23,050,000 |
| Six Month Expenditures (50% of 99) * | 100 | | | 11,525,000 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 34,575,000 |
| Tax Required Prior to Operating Grant (101- 98) | 102 | | | 12,953,427 |
| Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4) | 103 | | | 171,577 |
| Tax Required (102 - 103) | 104 | | | 12,781,850 |
| Delinquent Tax Estimate | 105 | 3.5% | | 463,590 |
| Taxes Levied (104 + 105) | 106 | | | 13,245,441 |

* 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 | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 1 | 0 | 0 | 0 |
| Transfer to General Fund | 2 | xxxxxxxxx | xxxxxxxxx | |
| Adjusted Unencumbered Cash Balance, July 1 | 3 | 0 | 0 | 0 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 0 | 0 | |
| Fees | 5 | 164,936 | 107,260 | |
| **Total Student Income** | 9 | 164,936 | 107,260 | 0 |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| Tiered State Aid (Form 108) | 20 | 1,371,560 | 1,526,470 | 1,058,862 |
| LAVTR | 21 | | | 0 |
| State Grants and Contracts | 22 | | | |
| State Retirement Contributions ** | 23 | | | |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 1,371,560 | 1,526,470 | 1,058,862 |
| 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 | 74,293 | 101,550 | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| Transfer from General Fund | 44 | | 0 | |
| **Total Other Income** | 49 | 74,293 | 101,550 | 0 |
| **Total Revenues**<br>(9 + 19 + 29 + 39 + 49) | 60 | 1,610,789 | 1,735,280 | 1,058,862 |
| **Total Resources Available (3 + 60)** | 62 | 1,610,789 | 1,735,280 | 1,058,862 |

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

| Current Funds Unrestricted<br>**Postsecondary Technical Education** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| Total Resources Available | 62 | 1,610,789 | 1,735,280 | 1,058,862 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 2,655,832 | 2,785,191 | 3,500,000 |
| Research | 64 | | | |
| Public Service | 65 | | | |
| Academic Support | 66 | 181,172 | 556,336 | 600,000 |
| Student Services | 67 | | | |
| Institutional Support | 68 | | | |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| Total Expenditures | 79 | 2,837,004 | 3,341,527 | 4,100,000 |
| Transfers | | | | |
| Non-Mandatory Transfers | 82 | | | |
| Mandatory Transfers | 83 | (1,226,215) | (1,606,247) | (2,000,000) |
| **Total Transfers** | 89 | (1,226,215) | (1,606,247) | (2,000,000) |
| Total Expenditures & Transfers (79 + 89) | 90 | 1,610,789 | 1,735,280 | 2,100,000 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 0 | 0 | xxxxxxxx |

Adopted Budget 2022-2023

| Current Funds Unrestricted<br>**Adult Education** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 0 | 10,000 | 9,021 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | | | |
| Fees | 5 | | | |
| **Total Student Income** | 9 | 0 | 0 | 0 |
| Federal Sources: | | | | |
| Federal Grants | 10 | 260,717 | 222,474 | 300,000 |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 260,717 | 222,474 | 300,000 |
| State Sources: | | | | |
| LAVTR | 21 | | | 0 |
| State Grants and Contracts | 22 | | | |
| State Retirement Contributions** | 23 | | | |
| Other State Income | 24 | 114,179 | 103,713 | 110,000 |
| **Total State Income** | 29 | 114,179 | 103,713 | 110,000 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | | | 0 |
| Current Year Ad Valorem Property Tax | 31 | | 54 | 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 | 10,000 | | |
| **Total Local Income** | 39 | 10,000 | 54 | 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 | 384,896 | 326,241 | 410,000 |
| **Total Resources Available (3 + 60)** | 62 | 384,896 | 336,241 | 419,021 |

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

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2022-2023

| Current Funds Unrestricted<br>**Adult Education** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 384,896 | 336,241 | 419,021 |
| Expenditures | | | | |
| Education and General: | | | | |
| Instruction | 63 | 456,462 | 327,220 | 416,013 |
| Research | 64 | | | . |
| Public Service | 65 | | | |
| Academic Support | 66 | | | |
| Student Services | 67 | | | |
| Institutional Support | 68 | | | |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| **Total Expenditures** | 79 | 456,462 | 327,220 | 416,013 |
| Transfers | | | | |
| Non-Mandatory Transfers | 82 | | | |
| Mandatory Transfers | 83 | -81,566 | | 0 |
| **Total Transfers** | 89 | -81,566 | 0 | 0 |
| **Total Expenditures and Transfers (79 + 89)** | 90 | 374,896 | 327,220 | 416,013 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 10,000 | 9,021 | xxxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 9,021 |
| Tax in Process (30) | 95 | | | 0 |
| Total Resources (60 - 30) | 96 | | | 410,000 |
| Six Month Resources (50% of 96) | 97 | | | 205,000 |
| **Total Resources (94 thru 97)** | 98 | | | 624,021 |
| **Total Expenditures & Transfers (90)** | 99 | | | 416,013 |
| Six Month Expenditures (50% of 99) * | 100 | | | 208,007 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 624,020 |
| Tax Required (101 - 98) | 102 | | | (2) |
| Delinquent Tax Percent | 103 | 3.5000% | | (0) |
| Taxes Levied (102 + 103) | 104 | | | (2) |

* Recommended

| Current Funds Unrestricted<br>**Adult Supplementary Education Fund** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 271,354 | 405,002 | 510,626 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | | | |
| Fees | 5 | 470,997 | 510,710 | |
| **Total Student Income** | 9 | 470,997 | 510,710 | 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 | 3,850 | 3,010 | |
| **Total State Income** | 29 | 3,850 | 3,010 | 0 |
| Local Sources: | | | | |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | 97,357 | 131,860 | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| **Total Other Income** | 49 | 97,357 | 131,860 | 0 |
| **Total Revenues**<br>(9 + 19 + 29 + 39 + 49) | 60 | 572,204 | 645,580 | 0 |
| **Total Resources Available (3 + 60)** | 62 | 843,558 | 1,050,582 | 510,626 |

| Current Funds Unrestricted<br>**Adult Supplementary Education Fund** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 843,558 | 1,050,582 | 510,626 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 355,428 | 539,956 | 750,000 |
| Research | 64 | | | |
| Public Service | 65 | 16,165 | | |
| Academic Support | 66 | | | |
| Student Services | 67 | 39,214 | | |
| Institutional Support | 68 | | | |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| **Total Expenditures** | 79 | 410,807 | 539,956 | 750,000 |
| Transfers | | | | |
| Non-Mandatory Transfers | 81 | 27,749 | | |
| **Total Transfers** | 89 | 27,749 | 0 | 0 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 438,556 | 539,956 | 750,000 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 405,002 | 510,626 | xxxxxxxxx |

STATE OF KANSAS
Worksheet CC-H
2022-2023

| Current Funds Unrestricted<br>**Auxiliary Enterprise Funds** | Line | 2020-2021 Audited Actual | 2021-2022 Unaudited Actual | 2022-2023 Proposed Budget<br>Adult Ed Fund | <br>Student Union Fund | <br>Cosmetology Fund | <br>Bookstore Fund | 2022-2023 Proposed Budget |
|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 633,674 | 1,002,281 | 12,709 | 739,225 | 86,216 | 165,002 | 1,119,165 |
| Revenues | | | | | | | | |
| Student Sources | 9 | 2,589,053 | 2,946,567 | 100,000 | 3,000,000 | 500,000 | 500,000 | 4,100,000 |
| Federal Sources | 15 | 362,373 | | | | | | 0 |
| Gifts and Grants | 50 | 94,276 | 3,995 | | | | | 0 |
| Sales | 53 | | | | | | | 0 |
| Other Income | 52 | 5,331 | 1,966 | | | | | 0 |
| Cancel of Prior Year Encumbrances | 51 | | | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| **Total Revenues** | 54 | 3,051,033 | 2,952,528 | 100,000 | 3,000,000 | 500,000 | 500,000 | 4,100,000 |
| Expenditures | | | | | | | | |
| Salaries & Benefits | 69 | | | | | | | 0 |
| General Operating Expenses | 70 | | | | | | | 0 |
| Supplies | 71 | | | | | | | 0 |
| Cost of Goods Sold | 72 | | | | | | | 0 |
| Equipment | 73 | | | | | | | 0 |
| Student Services | 74 | 2,101,677 | 2,835,644 | 50,000 | 3,000,000 | 400,000 | 400,000 | 3,850,000 |
| Community Services | 75 | 17,011 | | | | | | 0 |
| _____ | 76 | | | | | | | 0 |
| _____ | 77 | | | | | | | 0 |
| **Total Expenditures** | 78 | 2,118,688 | 2,835,644 | 50,000 | 3,000,000 | 400,000 | 400,000 | 3,850,000 |
| Transfers | | | | | | | | |
| Mandatory Transfers | 80 | | | | | | | 0 |
| Non-Mandatory Transfers | 81 | 563,738 | | | | | | 0 |
| **Total Transfers** | 89 | 563,738 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures & Transfers (78 + 89)** | 90 | 2,682,426 | 2,835,644 | 50,000 | 3,000,000 | 400,000 | 400,000 | 3,850,000 |
| Unencumbered Cash Balance June 30 (3 + 54 - 90 | 92 | 1,002,281 | 1,119,165 | 62,709 | 739,225 | 186,216 | 265,002 | 1,369,165 |

| Plant Funds<br>**Capital Outlay** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Unencumbered Cash Balance July 1** | 3 | 884,070 | 947,900 | 1,171,473 |
| 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 | | | 22,581 |
| Current Year Ad Valorem Property Tax | 31 | 486,838 | 483,520 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | 46,871 | 45,461 | 46,761 |
| Recreational Vehicle Tax | 33 | 630 | 646 | 661 |
| Delinquent Tax | 34 | 13,705 | 19,050 | 9,177 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | 7,841 | 8,466 | 0 |
| Other Local Income | 36 | | 4,362 | |
| **Total Local Income** | 39 | 555,885 | 561,505 | 79,180 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | | | |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| Tax Credit Donations Income | 44 | | | |
| **Total Other Income** | 49 | 0 | 0 | 0 |
| **Total Revenues (19 + 29 + 39 + 49)** | 60 | 555,885 | 561,505 | 79,180 |
| **Total Resources Available (3 + 60)** | 62 | 1,439,955 | 1,509,405 | 1,250,653 |

| Plant Funds<br>**Capital Outlay** | Line | 2020-2021<br>Audited<br>Actual | 2021-2022<br>Unaudited<br>Actual | 2022-2023<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 1,439,955 | 1,509,405 | 1,250,653 |
| Expenditures | | | | |
| Plant Equipment and Facility | 71 | 492,055 | 337,932 | 1,203,000 |
| Principal on Bonds | 72 | | | . |
| Interest and Fees | 73 | | | |
| Payments to Reserves | 74 | | | |
| Cash-Basis Reserve | 75 | | | |
| **Total Expenditures** | 79 | 492,055 | 337,932 | 1,203,000 |
| **Total Transfers** | 89 | | | |
| **Total Expenditures & Transfers (79+89)** | 90 | 492,055 | 337,932 | 1,203,000 |
| **Unencumbered Cash Balance June 30 (62 - 90)** | 93 | 947,900 | 1,171,473 | xxxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 1,171,473 |
| Tax in Process (40) | 95 | | | 22,581 |
| Total Resources (60 - 40) | 96 | | | 56,599 |
| Six month Resources (50% of 96) | 97 | | | 28,300 |
| **Total Resources (94 thru 97)** | 98 | | | 1,278,953 |
| **Total Expenditures & Transfers (90)** | 99 | | | 1,203,000 |
| Six Month Expenditures (50% of 99) * | 100 | | | 601,500 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 1,804,500 |
| Tax Required (101 - 98) | 102 | | | 525,547 |
| Delinquent Tax Percent | 103 | 3.5% | | 19,061 |
| Taxes Levied (102 + 103) | 104 | | | 544,609 |

* Recommended

**Agenda No:** II - D **Date: July 19, 2022**

**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 20th 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.

**Board Action Taken:** _X_ **Approved** _____ **Disapproved**

_6_ **Ayes** _0_ **Nays** _____ **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 19th day of July, 2022.

July 19, 2022
Date

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

ATTEST:

Jodie Tewell
JODIE TEWELL, Executive Assistant
to the President

**OFFICE OF THE FINNEY COUNTY CLERK**
311 N. Ninth Street • PO Box M
Garden City, KS 67846

FINNEY COUNTY KANSAS

## 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.

[X] 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.

Our proposed mill levy is: 25.455

**USDs Only:**

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.

Marilyn Douglass 7-19-22
Signature Date

Chairman of the Board of Trustees
Title

## Roll Call Vote

A Roll Call Vote of the __Garden City Community College_ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __July 19, 2022__
Resolution No. __2022-7

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Leonard Hitz | x | | |
| David Rupp | x | | |
| Beth Tedrow | x | | |
| Shanda Smith | x | | |
| Dr. Merilyn Douglas | x | | |
| Bob Larsen | x | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | **6** | **0** | **0** |

Certified:

7.19.2022