Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF FINNEY COUNTY 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 2025-2026; and (3) the Amount(s) of 2026 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2024 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4	25,742,556	17,135,113	27,730
Postsecondary Technical Education		6	4,000,000	xxxxxxxxx	
Adult Education	71-617	8	457,976	0	
Adult Supplementary Education	74-32,261	10	1,200,000	xxxxxxxxx	
Auxiliary Enterprise		12	5,475,000	xxxxxxxxx	
Total Current Funds Unrestricted			36,875,532	17,135,113	
Plant Funds					
Capital Outlay	71-501	13	3,783,400	924,738	1,497
Total Plant Funds			3,783,400	924,738	
Total – All Funds		xxxxxxx	40,658,932		29,227
Hearing Notice		15		Final Assessed Valuation	
				650,999,548	

w/o TIF 617,934,851

Assisted by:

Revenue Neutral Rate: 27.82

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Attest: September 16, 2025

County Clerk

COUNTY CLERK SEAL FINNEY COUNTY KANSAS

Shawna Smith, Board Chair

Signature and Title of Elected Official

Community College Name: GARDEN CITY COMMUNITY COLLEGE

County: FINNEY COUNTY

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. 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.	$2,238,010	$1,205,191	$3,443,201
2. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$2,100,189	$1,096,271	$3,196,460
3. Estimated increase in State Funding for K.S.A. 71-204			$246,741
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$197,393

Community College GARDEN CITY COMMUNITY COLLEGE
County FINNEY COUNTY

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*		$0		
2. 2024 Actual Taxes Levied*		$16,291,008		
3. Less: delinquent taxes	1.77%	$490,531	$0	$0
4. Less: 2024 Taxes Received*		$15,496,728		
5. Total Deductions (add Lines 3 + 4)		$15,987,259	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$303,749	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$367,898	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$245,241	$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 COUNTY

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/25*		$0			
2. 2024 Actual Taxes Levied*		$878,770			
3. Less: delinquent taxes	1.77%	$15,554	$0	$0	$0
4. Less: 2024 Taxes Received*		$828,100			
5. Total Deductions (add Lines 3 + 4)		$843,654	$0	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)		$35,116	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)		$11,666	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$7,777	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/25 to 6/30/26	*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26
$1,450,009	$16,683	$0

Actual Deliquency for 2023 Taxes *	3.1%	*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26
Estimated Delinquency Rate used in this budget	0.0%	$0

Form 263 (Revised 5/2024)

Community College: GARDEN CITY COMMUNITY COLLEGE

County: FINNEY 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

2025-2026

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 2024-2025 School Year Until March 2026. Revenues will not be received until March 2027 for new levies made in 2025-2026.

		(1) 2024 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	$16,291,008	94.9%	$ 1,375,795.79	$ 15,829.14	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	$878,770	5.1%	$ 74,213.21	$ 853.86	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	$17,169,778	100.000%	$1,450,009	$16,683	$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 2025-2026.

(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 7/1/25 - 6/30/26.

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

STATE OF KANSAS
Budget Form CC-A
2025-2026

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2025	Date Due		Amount Due 7/1/25 - 6/30/26		Amount Due 7/1/26 - 12/31/26	
					Interest	Principal	Interest	Principal	Interest	Principal
N/A										

STATE OF KANSAS
Budget Form CC-A1
2025-2026

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 6/30/2025	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/26
Student Housing - Suite #1	04.26.16	10	2.2800	1,500,000	0	1,500,000	272,727	277,391	0
COP Refunding 2021A	04.29.21	6	0.6753	4,440,000	0	4,440,000	1,590,000	1,810,750	304,000
COP 2021B	06.30.21	15	1.4363	7,000,000	0	4,000,000	3,025,000	301,723	20,761
Baseball Lights	8.17.21	5	1.4400	441,481	0	441,481	180,388	92,147	92,147
COP 2022	6.1.22	13	3.3500	5,100,000	0	5,100,000	4,120,000	493,368	67,284

*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	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget	
Unencumbered Cash Balance July 1	1	8,531,592	7,514,253	6,296,357	
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0	
Adjusted Unencumbered Cash Balance, July 1	3	8,531,592	7,514,253	6,296,357	
Revenues					
Student Sources:					
Tuition	4	1,905,946	2,150,040	2,454,800	0.03
Fees	5	989,063	1,133,839	2,000,000	
Total Student Income	9	2,895,009	3,283,879	4,454,800	
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	2,030,083	2,100,189	2,238,010	
State Grants and Contracts	22				
State Retirement Contributions **	23				
Other State Income	24				
Total State Income	29	2,030,083	2,100,189	2,238,010	
Local Sources:					
Prior Year Ad Valorem Property Tax	30	0		303,749	
Current Year Ad Valorem Property Tax	31	13,996,066	15,496,728	xxxxxxxxxx	
Motor Vehicle Tax	32	1,160,518	1,198,767	1,375,796	
Recreational Vehicle Tax	33	14,009	10,826	15,829	
Delinquent Tax	34	352,869	402,267	245,241	
In Lieu of Tax - Industrial Revenue Bond	35	231,285	205,432	0	
Other Local Income	36		94,511		
Total Local Income	39	15,754,747	17,408,531	1,940,615	
Other Sources:					
Gifts	40				
Interest	41	452,530	449,022	500,000	
All Other Income	42	248,159	165,495	1,160,000	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx	
Total Other Income	49	700,689	614,517	1,660,000	
Total Revenues (9 + 19 + 29 + 39 + 49)	60	21,380,528	23,407,116	10,293,425	
Total Resources Available (3 + 60)	62	29,912,120	30,921,369	16,589,782	

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

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

Adopted Budget 2025-2026

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	29,912,120	30,921,369	16,589,782
EXPENDITURES				
Education and General:				
Instruction	63	4,115,972	4,418,379	4,500,000
Research	64	0	0	
Public Service	65	4,137	4,190	4,200
Academic Support	66	1,713,587	1,761,750	1,800,000
Student Services	67	4,911,486	5,175,801	5,732,101
Institutional Support	68	5,335,583	5,730,194	5,533,005
Operation and Maintenance	69	5,138,134	5,207,923	5,777,694
Scholarships	70	171,119	128,675	127,000
Total Expenditures	79	21,390,018	22,426,912	23,474,000
Transfers				
Transfer to Vocational	81	872,951	1,218,756	1,255,319
Non-Mandatory Transfers	82	134,898	979,344	1,013,237
Mandatory Transfers	83		0	
Total Transfers	89	1,007,849	2,198,100	2,268,556
Total Expenditures & Transfers (79 + 89)	90	22,397,867	24,625,012	25,742,556
Unencumbered Cash Balance June 30 (62 - 90)	91	7,514,253	6,296,357	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			6,296,357
Tax in Process (30)	95			303,749
Total Resources less tax-in-process (60 - 30)	96			9,989,676
Six Month Resources (50% of 96) *	97			4,994,838
Total Resources (94 thru 97)	98			21,584,620
Total Expenditures & Transfers (90)	99			25,742,556
Six Month Expenditures (50% of 99) *	100			12,871,278
Total 18 Month Expenditures (99 + 100)	101			38,613,834
Tax Required Prior to Operating Grant (101- 98)	102			17,029,214
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			197,393
Tax Required (102 - 103)	104			16,831,821
Delinquent Tax Estimate	105	1.8%		303,291
Taxes Levied (104 + 105)	106			17,135,113

* 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	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	308,046	0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	308,046	0	0
Revenues				
Student Sources:				
Tuition	4	982,695	1,075,468	2,794,809
Fees	5	81,010	72,965	
Total Student Income	9	1,063,705	1,148,433	2,794,809
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20		1,096,271	1,205,191
State Grants and Contracts	22	1,648,862	582,891	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,648,862	1,679,162	1,205,191
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	30,000	30,000	
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	644,764	0	
Total Other Income	49	674,764	30,000	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,387,331	2,857,595	4,000,000
Total Resources Available (3 + 60)	62	3,695,377	2,857,595	4,000,000

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

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	3,695,377	2,857,595	4,000,000
EXPENDITURES				
Education and General:				
Instruction	63	3,495,264	3,861,361	3,002,608
Research	64			
Public Service	65			
Academic Support	66	200,113	249,627	997,392
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	3,695,377	4,110,988	4,000,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83		(1,253,393)	
Total Transfers	89	0	(1,253,393)	0
Total Expenditures & Transfers (79 + 89)	90	3,695,377	2,857,595	4,000,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	34,747	76,232	76,232
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	276,234	271,494	306,555
Other Federal Income	11			
Total Federal Income	19	276,234	271,494	306,555
State Sources:				
State Grants and Contracts	22	84,204	92,084	100,599
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	84,204	92,084	100,599
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	2	1	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	2	1	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	1,622		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,622	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	362,062	363,579	407,154
Total Resources Available (3 + 60)	62	396,809	439,811	483,386

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

Adopted Budget 2025-2026

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	396,809	439,811	483,386
Expenditures				
Education and General:				
Instruction	63	384,574	427,576	407,154
Research	64			50,822
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	384,574	427,576	457,976
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83	-63,997	-63,997	
Total Transfers	89	-63,997	-63,997	0
Total Expenditures and Transfers (79 + 89)	90	320,577	363,579	457,976
Unencumbered Cash Balance June 30 (62 - 90)	93	76,232	76,232	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			76,232
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			407,154
Six Month Resources (50% of 96)	97			203,577
Total Resources (94 thru 97)	98			686,963
Total Expenditures & Transfers (90)	99			457,976
Six Month Expenditures (50% of 99) *	100			228,988
Total 18 Month Expenditures (99 + 100)	101			686,963
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	484,638	480,000	502,765
Revenues				
Student Sources:				
Tuition	4			
Fees	5	557,159	935,624	1,200,000
Total Student Income	9	557,159	935,624	1,200,000
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	15,000		
Total State Income	29	15,000	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	140,889		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	140,889	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	713,048	935,624	1,200,000
Total Resources Available (3 + 60)	62	1,197,686	1,415,624	1,702,765

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,197,686	1,415,624	1,702,765
EXPENDITURES				
Education and General:				
Instruction	63	353,052	912,859	1,200,000
Research	64	0		
Public Service	65	96,613		
Academic Support	66	22,720		
Student Services	67	116,845		
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	589,230	912,859	1,200,000
Transfers				
Non-Mandatory Transfers	81	128,456		
Total Transfers	89	128,456	0	0
Total Expenditures & Transfers (79 + 89)	90	717,686	912,859	1,200,000
Unencumbered Cash Balance June 30 (62 - 90)	93	480,000	502,765	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget Adult Ed Fund	 Student Union Fund	 Cosmetology Fund	 Bookstore Fund	 Arena Fund	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	582,269	-29,593	0	216,869	91,503	-3,744	-869	303,759
Revenues									
Student Sources	9	3,236,505	3,939,221	50,000	4,500,000	200,000	750,000	0	5,500,000
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53								0
Other Income	52	5,614							0
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	3,242,119	3,939,221	50,000	4,500,000	200,000	750,000	0	5,500,000
Expenditures									
Salaries & Benefits	69								0
General Operating Expenses	70								0
Supplies	71								0
Cost of Goods Sold	72								0
Equipment	73								0
_____	74	2,831,734	3,133,282						0
Student Services	75	18,208		50,000	4,500,000	200,000	725,000	0	5,475,000
Community Service	76								0
_____	77								0
Total Expenditures	78	2,849,942	3,133,282	50,000	4,500,000	200,000	725,000	0	5,475,000
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	974,446	472,587						0
Total Transfers	89	974,446	472,587	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	3,824,388	3,605,869	50,000	4,500,000	200,000	725,000	0	5,475,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	0	303,759	0	216,869	91,503	21,256	-869	328,759

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	149,572	240,000	1,590,980
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			35,116
Current Year Ad Valorem Property Tax	31	428,754	828,100	xxxxxxxxx
Motor Vehicle Tax	32	48,329	42,817	74,213
Recreational Vehicle Tax	33	590	494	854
Delinquent Tax	34	15,027	14,947	7,777
In Lieu of Tax - Industrial Revenue Bond	35	6,998	11,084	0
Other Local Income	36		1,262	
Total Local Income	39	499,698	898,704	117,960
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42		911,134	2,000,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	911,134	2,000,000
Total Revenues (19 + 29 + 39 + 49)	60	499,698	1,809,838	2,117,960
Total Resources Available (3 + 60)	62	649,270	2,049,838	3,708,940

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	649,270	2,049,838	3,708,940
Expenditures				
Plant Equipment and Facility	71	374,417	1,775,684	3,783,400
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	374,417	1,775,684	3,783,400
Total Transfers	89	34,853	-1,316,826	
Total Expenditures & Transfers (79+89)	90	409,270	458,858	3,783,400
Unencumbered Cash Balance June 30 (62 - 90)	93	240,000	1,590,980	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,590,980
Tax in Process (40)	95			35,116
Total Resources (60 - 40)	96			2,082,844
Six month Resources (50% of 96)	97			1,041,422
Total Resources (94 thru 97)	98			4,750,362
Total Expenditures & Transfers (90)	99			3,783,400
Six Month Expenditures (50% of 99) *	100			1,891,700
Total 18 Month Expenditures (99 + 100)	101			5,675,100
Tax Required (101 - 98)	102			924,738
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			924,738

* Recommended

Budget Form CC-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET

The governing body of GARDEN CITY COMMUNITY COLLEGE in FINNEY COUNTY will meet on SEPTEMBER 16, 2025 at 6:00 P.M. 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 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	22,397,867	24.522	24,625,012	27.726	25,742,556	17,135,113	27.726
Postsecondary Tech Ed	3,695,377	0.000	2,857,595	0.000	4,000,000	xxxxxxxxx	xxx
Adult Education	320,577	0.000	363,579	0.000	457,976	0	0.000
Adult Supp Education	717,686	xxx	912,859	xxx	1,200,000	xxxxxxxxx	xxx
Auxiliary Enterprise	3,824,388	xxx	3,605,869	xxx	5,475,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	409,270	0.742	458,858	1.496	3,783,400	924,738	1.496
Total All Funds	31,365,165	25.264	32,823,772	29.222	40,658,932	xxxxxxxxx	29.222
						*Revenue Neutral Rate***	*27.820*
Total Tax Levied	14,854,792		17,170,271		xxxxxxxxxx	18,059,851	
Assessed Valuation	587,982,569		587,580,268		618,022,238		

Outstanding Indebtedness, July 1

	2024	2025	2026
Lease Purchase Principal	12,443,406	10,844,687	9,188,115
Total	12,443,406	10,844,687	9,188,115

* Tax Rates are expressed in mills.

Shanda Smith

GARDEN CITY COMMUNITY COLLEGE, BOARD OF TRUSTEES CHAIRPERSON

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

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Garden City Telegram
1807 E Mary St. #7, Garden City, KS 67846
(620) 504-9885

State of Florida, County of Broward, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Aug 28, 2025

Notice ID: uPqtCdz0aVfqB8nQ6kTG
Notice Name: Garden City Community College Budget Hearing
Publication Fee: $86.01

Ankit Sachdeva

_____
Agent

VERIFICATION

State of Florida
County of Broward

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

Signed or attested before me on this: 08/28/2025

S Smith

_____
Notary Public

Notarized remotely online using communication technology via Proof.

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

Shanda Smith

GARDEN CITY COMMUNITY COLLEGE, BOARD OF TRUSTEES CHAIRPERSON

Published in Garden City Telegram August 28, 2025.

3801590

RESOLUTION 2025-5

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, 2025 of the intent of the Board of Trustees to exceed the Revenue Neutral Rate of 27.820 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 29, 2025; and

WHEREAS, the Notice of Intent to Exceed the Revenue Neutral Rate set a tax rate and budget hearing for September 16, 2025 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 September 16, 2025 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 2025-26 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 27.820 mills by approving a mill levy of 29.222 mills.

2. The Board of Trustees will review and adopt the Garden City Community College 2025-2026 budget to be discussed at the tax rate and budget hearing on September 16, 2025.

3. On or before October 1, 2025, 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 16th day of September 2025.



September 16, 2025
Date

Shanda Smith, Chairperson
Board of Trustees
Garden City Community College

ATTEST:



JODIE TEWELL, Executive Assistant
to the President

Roll Call Vote

A Roll Call Vote of the _GARDEN CITY COMMUNITY COLLEGE___ To Levy a Hearing to Exceed Revenue Neutral Rate held on __September 16,2025__
Resolution No. _2025-5_____

Governing Body Member	Yes	No	No Vote
Jean Clifford		X	
Dr. Merilyn Douglas	X		
Leonard Hitz	X		
Bob Larson	X		
David Rupp	X		
Shanda Smith	X		
TOTAL	5	1	

Certified:

Jodie Tewell, Board Clerk