

**RIO GRANDE COMMUNITY COLLEGE
BOARD OF TRUSTEES
MINUTES**

MARCH 23, 2026

BOB EVANS FARMS HALL, RM 216

5:00 P.M.

I. CALL TO ORDER – Mr. Davenport, Chair, called the meeting to order at 5:03pm.

II. ROLL CALL

**Mr. Mick Davenport, Chair – present
Ms. Kat Rinehart, Vice Chair – absent
Mr. Troy Howdyshell – present
Ms. Mary Lynne Jones – present
Mr. Paul Reed – present via Teams
Ms. Taylor Rose – present
Ms. Debbie Saunders – present
Mr. Christian Scott – present via Teams
Mr. Jeff Simmons – present**

Mr. Ryan Smith, President of the University of Rio Grande and Rio Grande Community College was present.

Staff present included: Ms. Rebecca Euton, Chief Operating Officer; Mr. Allen Hudson, Chief Information Officer; Mr. Tom Sutton, Associate Vice President of Administration; Mr. Jeremy Heffernan, RGCC Interim Treasurer; Ms. Riley Klaiber, Staff Accountant; Ms. Elizabeth Bynum, Fiscal Services Specialist.

III. APPROVAL OF FEBRUARY 23RD MEETING MINUTES (P. 5)

Ms. Jones made a motion to approve the February 23rd meeting minutes. Mr. Simmons seconded the motion. Mr. Davenport called for a roll call vote. The motion passed.

ROLL CALL:

Mr. Mick Davenport, Chair	YES
Ms. Mary Lynne Jones	YES
Mr. Paul Reed	YES
Ms. Taylor Rose	ABSTAINED
Ms. Debbie Saunders	YES

Mr. Christian Scott
Mr. Jeff Simmons

YES
YES

IV. CHAIRMAN UPDATE

Mr. Davenport shared how we normally don't meet in March, but this year it was necessary to have this meeting to address a few items.

Mr. Howdysell joined the meeting at 5:05pm.

V. ACCEPTANCE OF TAX RATES (P. 17)

Mr. Heffernan shared how agenda items 5 and 6 go hand in hand with the tax levy. Rio has to let the County know where all of our fund sources come from and how we expect to expend those dollars. The Certificate of all Sources is what we expect to receive for the next fiscal year. He explained how the estimated amount of taxes expected to be collected in fiscal year 2027 has increased by about \$12,500 compared to last year. What we are getting in this current year is \$43,000 more than what we received in FY25.

Mr. Heffernan shared that we generally receive tax payments in April and May. If we get roughly the same amount this year we will come in around \$1.44 million. These estimates are conservative and we generally receive up to 4% more from the County. After these resolutions are approved they will be sent to the commissioners before the hearing in April.

Mr. Heffernan indicated that there will be a final budget for FY 26 presented at the June meeting that will have the actual amounts. He further indicated that this FY27 preliminary budget will also need to be amended, because it is early and there are a lot of unknowns at this point.

Mr. Reed inquired if we know what the delinquency rates for collections are in each county and if there are a lot of funds that go uncollected. Mr. Heffernan will find out and bring the information to the next meeting.

Mr. Heffernan then went over the preliminary budget for FY27. He expressed that he used conservative estimates in regards to tuition, fees, and auxiliary. He shared how we had a significant jump of 13% above budget for Fall 2025 and a 14% increase over budget for Spring 2026. This was due to an increase in athletics, an increase in CCP enrollment, the Mitchell Scholarship, and an increase in incoming freshman. He went on to explain how although we have new industrial machinery at the Jackson Center and we will be opening the new McArthur Center he kept the amounts similar to the current year. It will likely increase when we do an amended budget in September. We typically amend in September after the census date when we have a better idea of what the tuition and fees will be. We also don't have the SSI (State Subsidy Income) amounts yet, so that is something else that will likely change. Depending on what grants we receive there may also be changes, it is unknown whether we will receive any Rapids or Super Rapids funding yet. Mr. Heffernan shared how he accounted for the Ohio Work

Ready Grant. It is typically around \$80,000, but they restructured the grant so it could change. The Talent Ready Grant has ended and those funds are no longer available after this current fiscal year. He included retainage for the Appalachian Grant in case we don't finish by June 30th. He explained the \$900,000 in the Capital Projects Fund account is for the Jackson Center roof, the Lyne Center roof, and the structural repair on the Kidd Math/Science building. Payroll included the new Student Success coach that has not been hired yet. He also included the quarterly Anthology payments, but the University will pay us back for those per an MOU with the University. He reiterated that this is an early preliminary budget and there will be an amendment for FY27.

Ms. Rose made a motion to approve the following resolution. Ms. Saunders seconded the motion. Mr. Davenport called for a roll call vote. The motion passed.

ROLL CALL:

Mr. Mick Davenport, Chair	YES
Mr. Troy Howdysshell	YES
Ms. Mary Lynne Jones	YES
Mr. Paul Reed	YES
Ms. Taylor Rose	YES
Ms. Debbie Saunders	YES
Mr. Christian Scott	YES
Mr. Jeff Simmons	YES

Resolution 03.23.26(1)

WHEREAS, the Board of Trustees, in accordance with the provision of law, have previously adopted a Tax Budget for the next succeeding fiscal year commencing on July 1, 2026, and

WHEREAS, the Budget Commission of Gallia County, Ohio, has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and what part within, the ten-mill tax limitation, and

THEREFORE, BE IT RESOLVED by the Board of Trustees of Rio Grande Community College for Gallia, Jackson, Vinton and Meigs Counties (Rio Grande Community College District) that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted, and

BE IT FURTHER RESOLVED, that there be and is hereby levied on the tax duplicate of said district the rate of each tax necessary to be levied within and without the ten-mill limitation as follows:

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET
COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	Amount Approved by Budget Commission Inside 10 M. Limitation	Amount to Be Derived from Levies Outside 10 M. Limitation	County Auditor's Estimate of Tax Rate to Be Levied	
			Inside 10 M Limit	Outside 10 M limit
	Column I	Column II	III	IV
One Mill Tax Levy		\$1,427,454.14		1.0
TOTAL	\$0.00	\$1,427,454.14	0	1

SCHEDULE B
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
One Mill Tax Levy	1.0	\$1,427,454.14

VI. FISCAL YEAR 2027 PRELIMINARY APPROPRIATIONS & CERTIFICATE FROM ALL SOURCES (P. 23)

Mr. Howdysell made a motion to approve the following resolution. Ms. Jones seconded the motion. Mr. Davenport called for a roll call vote. The motion passed.

ROLL CALL:

Mr. Mick Davenport, Chair	YES
Mr. Troy Howdysell	YES
Ms. Mary Lynne Jones	YES
Mr. Paul Reed	YES
Ms. Taylor Rose	YES
Ms. Debbie Saunders	YES
Mr. Christian Scott	YES
Mr. Jeff Simmons	YES

Resolution 03.23.26(2)

BE IT RESOLVED by the Board of Trustees of Rio Grande Community College, Gallia County Ohio that to provide for the current expenses and other expenditures of said Board of Trustees, during the fiscal year, ending June 30, 2027, the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made for and during said fiscal year, as follows, viz:

General Fund: \$21,327,476
One Mill Tax Levy Fund: \$1,427,454
Capital Projects Fund: \$900,000
Meigs Parking & Safety Fund: \$2,500
Grants Fund: \$337,600
Total: \$23,995,030

VII. FIXED ASSET POLICY UPDATE (P.32)

Mr. Heffernan explained how this update is to change new buildings as of July 1, 2025 from a depreciation schedule of 40 years to 50 years. It will be straight line depreciation, with no prior year adjustments needed. In reassessing the life of newly constructed buildings 40 years no longer represents the economic reality. Many buildings last 50-70 years in our experience with the Rio facilities. There are still buildings being used and generating revenue that are fully depreciated. In regards to the construction of the new McArthur Center, it will have improved structural engineering, so it is not going to become obsolete in that timeframe. It will be stable for a long time.

President Smith shared how depreciation still hits our income statement and we need to stay in the black. This will spread out the expense over 50 years, because we don't have a mortgage on the building and we are trying to account for that. There are a couple of renters that will pay us through leases and that will help.

Mr. Simmons made a motion to approve the following resolution. Ms. Rose seconded the motion. Mr. Davenport called for a roll call vote. The motion passed.

ROLL CALL:

Mr. Mick Davenport, Chair	YES
Mr. Troy Howdyshell	YES
Ms. Mary Lynne Jones	YES
Mr. Paul Reed	YES
Ms. Taylor Rose	YES
Ms. Debbie Saunders	YES
Mr. Christian Scott	YES
Mr. Jeff Simmons	YES

Resolution 3.23.26(3)

WHEREAS, Rio Grande Community College currently has a Capital Asset Policy that was updated beginning July 1, 2023 for meeting the needs of the college, and

WHEREAS, Rio Grande Community College has observed that its buildings routinely remain in service well beyond their currently assigned 40-year useful life, examples of which include the Davis Career Center, the Berry Fine Arts Center, and the Kidd Math-Science buildings, which are fully depreciated and continue to provide an economic benefit to the community college. Also buildings used for educational purposes maintain consistent long-term functional value with minimal risk of obsolescence.

THEREFORE, BE IT RESOLVED that the RGCC Board of Directors approves the change to the Capital Asset Policy of increasing the useful life for newly constructed buildings from 40 years to 50 year, effective for assets acquired on or after July 1, 2025.

Amended Capital Asset Policy as of 7/1/25

Capital Asset Policy

Assets acquired at a cost of at least \$5,000 are considered capital assets and are to be depreciated in accordance with the policy below.

Unless otherwise specified, capital assets shall be classified and depreciated on a straight-line basis, based on the estimated useful life of the asset in accordance with generally accepted accounting principles. The RGCC Fiscal Officer shall use the following schedule as a guide in determining the estimated useful life of assets. Assets placed in service shall be depreciated according the following schedule unless the fiscal officer has determined the reasonable estimated useful life for a newly acquired asset is substantially different than indicated in the schedule.

Furniture, fixtures, and equipment	7 Years
Land improvement	15 Years
Computer Equipment	3 Years
Vehicles and Heavy Equipment	10 Years
Buildings	50 Years
Building improvement	40 Years

Assets acquired on or after July 1, 2025 are subject to this new depreciation schedule. Depreciation charges will be first applied to an asset when the asset is put into service, unless not budgeted. In the case of an unbudgeted asset the depreciation would begin the fiscal year following acquisition.

After being placed in service, an asset’s depreciation schedule should be modified if it is determined that there is a significant change in the estimated useful life of the asset. These

changes pertain only to the fiscal year in which the determination is made and all subsequent fiscal years.

VIII. COURSE FEE CORRECTION FROM THE FEBRUARY 23RD MEETING

- **AG 24503 BBQ SCIENCE – SHOULD HAVE BEEN AG 24403 ANIMAL NUTRITION**

Mr. Heffernan explained how the number and name of the class at the February meeting was incorrect. He realized it when he was working on a report for the State. This is just a correction. The course already has a course fee for the class, but the class number changed.

Mr. Howdysshell made a motion to approve the correction. Ms. Saunders seconded the motion. Mr. Davenport called for a roll call vote. The motion passed.

ROLL CALL:

Mr. Mick Davenport, Chair	YES
Mr. Troy Howdysshell	YES
Ms. Mary Lynne Jones	YES
Mr. Paul Reed	YES
Ms. Taylor Rose	YES
Ms. Debbie Saunders	YES
Mr. Christian Scott	YES
Mr. Jeff Simmons	YES

IX. CHIEF INFORMATION OFFICER'S REPORT – MR. ALLEN HUDSON (P. 34)

Mr. Hudson went over the report he included in the agenda.

He added outside of the report that Ohio Valley Bank plans to donate about 300 computers to Rio. They decided to do their 5 year upcycle. Their computers are nicer than what we have in our computer labs, so we will be able to swap out some of our old equipment with those.

X. OTHER BUSINESS

President Smith shared that the press release will be going out at about 6pm today for the new Men's Basketball coach. Rio has hired Mr. Ron Miller who has coached at Ohio Christian University. President Smith feels he was the right choice out of the 94 applicants. He is excited to see what he can do.

Ms. Jones noted that Coach Smalley is retiring after 34 years of coaching Women's Basketball at Rio and has done very well. President Smith expressed how Coach Smalley is going out on a high note. He further noted how Mr. Brandon Bias will be his replacement and there is a lot of good happening.

XI. EXECUTIVE SESSION

- Executive Session was not initiated at this meeting.

XII. ADJOURNMENT

Ms. Euton remarked on the efficiency of the meeting.

There being no further business to discuss, Ms. Jones made a motion and Mr. Simmons seconded the motion to adjourn the meeting at 5:35pm. Mr. Davenport called for a voice vote. The motion to adjourn was passed unanimously.



Mr. Mick Davenport, Chair



Ms. Elizabeth Bynum, Fiscal Services Specialist