

RNR Hearing and Budget Hearing

Tuesday, September 2, 2025 5:00 PM

Concordia Campus, 2221 Campus Drive, Concordia, KS 66901

1. **ITEM NO:** 1
AGENDA ITEM: Call to Order
ITEM TYPE:
COMMENT:

2. **ITEM NO.** 2
AGENDA ITEM: Pledge of Allegiance
ITEM TYPE:
COMMENT:

3. **ITEM NO.** 3
AGENDA ITEM: Adopt Agenda
ITEM TYPE: Decision
COMMENT:
Parliamentary rules recommend the adoption of the Agenda.
RECOMMENDED ACTION:
Adopt the Agenda for the September 2, 2025 Board of Trustees meeting.

4. **ITEM NO.** 4
AGENDA ITEM: Revenue Neutral Rate (RNR)
Hearing 2025-2026 - 5:00 pm
ITEM TYPE: Decision
COMMENT:
The Board of Trustees will entertain public comment relative to the 2025-2026 revenue neutral rate for 15 minutes from those who are in attendance. We request that individual comments be held to three minutes. This time limit may be reduced depending on the number of attendees intending to share public comment. The materials have been prepared and made available to the public and are available at the meeting.

Following public comments, the Chairman of the Board of Trustees will close the hearing to act on

the resolution with polling of each Board member by the Clerk of the Board as required.

5. ITEM NO. 5

AGENDA ITEM: Authorization to exceed the Revenue Neutral Rate

ITEM TYPE: Decision

COMMENT:

Cloud County Community College receives a tax levy on the taxable tangible property from our district to finance a portion of the budget not financed from any other source provided by law. Based on the preliminary assessed valuation of \$134,802,072 provided by the Cloud County Clerk, there will be an increase in revenue produced by property taxes. In accordance with SB 13, the College's governing body (Board of Trustees) is required to approve a resolution to accept any increased amount of revenue produced by property taxes that exceeds the revenue neutral rate (RNR). College administration recommends preserving the operational mill levy at 25.104 mills and the capital outlay levy at 3.935 mills allowing the taxes levied at the same overall rate of 29.039 total, but higher than the revenue neutral rate of 28.614. We recommend approving resolution 2025-01 authorizing the college to exceed the RNR published rate.

RECOMMENDED ACTION: Approve Resolution 2025-01 authorizing CCCC to exceed the revenue neutral rate for 2025-2026.

6. ITEM NO. 6

AGENDA ITEM: Public Hearing 2025-2026 Budget - 5:20 pm

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will entertain public

comment relative to the 2025-2026 budget for 15 minutes from those who are in attendance. We request that individual comments be held to three minutes. This time limit may be reduced depending on the number of attendees intending to share public comment. The materials have been prepared and made available to the public and will be available at this meeting.

Following public comments, the Chairman of the Board of Trustees will close the hearing.

7. ITEM NO. 7

AGENDA ITEM: Approval of 2025-2026 Budget

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will take action on the 2025-2026 budget. At this time, the Board of Trustees is approving the amount of tax funds to be requested and setting on the maximum expenditure budget for the 2025-2026 year. All of this information is contained in the Notice of Public Hearing as printed in the newspaper, available to the public and is available at this meeting.

RECOMMENDED ACTION: Approve the 2025-2026 budget as published.

8. ITEM NO: 8

AGENDA ITEM: Adjournment

ITEM TYPE:

COMMENT:

Cloud County Community College
BOARD OF TRUSTEES
Special Meeting Outline
for **September 2, 2025**

Meeting Place: Room 257

Time: **5:00 PM**

- I. Call to Order
- II. Pledge of Allegiance
- III. Adopt the Agenda
- IV. Revenue Neutral Rate (RNR) Hearing 2025-2026 – 5:00 pm
- V. Authorization to exceed the Revenue Neutral Rate
- VI. Public Hearing 2025-2026 Budget – 5:20 pm
- VII. Approval of 2025-2026 Budget
- VIII. Adjournment

Next Meeting: **September 22, 2025**

MISSION STATEMENT

Cloud County Community College prepares students to lead successful lives and enhances the vitality of our communities.

Board of Trustees
Cloud County Community College

September 2, 2025
5:00 PM

Special Board Meeting
Budget Hearing

MISSION

Cloud County Community College prepares students to lead successful lives and enhances the vitality of our communities.

**Cloud County Community College
Board of Trustees
September 2, 2025**

ITEM NO: **1**

AGENDA ITEM: Call to Order – 5:00 pm

ITEM TYPE:

COMMENT:

ITEM NO. **2**

AGENDA ITEM: Pledge of Allegiance

ITEM TYPE:

COMMENT:

ITEM NO. **3**

AGENDA ITEM: Adopt Agenda

ITEM TYPE: Decision

COMMENT:

Parliamentary rules recommend the adoption of the Agenda.

RECOMMENDED ACTION:

Adopt the Agenda for the **September 2, 2025** Board of Trustees meeting.

**Cloud County Community College
Board of Trustees
September 2, 2025**

ITEM NO. **4**

AGENDA ITEM: Revenue Neutral Rate (RNR) Hearing 2025-2026 – 5:00 PM

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will entertain public comment relative to the 2025-2026 revenue neutral rate for 15 minutes from those who are in attendance. We request that individual comments be held to five minutes. This time limit may be reduced depending on the number of attendees intending to share public comment. The materials have been prepared and made available to the public and are available at the meeting.

Following public comments, the Chairman of the Board of Trustees will close the hearing to act on the resolution with polling of each Board member by the Clerk of the Board as required.

**Cloud County Community College
Board of Trustees
September 2, 2025**

ITEM NO. **5**

AGENDA ITEM: Authorization to exceed the Revenue Neutral Rate

ITEM TYPE: Decision

COMMENT:

Cloud County Community College receives a tax levy on the taxable tangible property from our district to finance a portion of the budget not financed from any other source provided by law. Based on the preliminary assessed valuation of \$134,802,072 provided by the Cloud County clerk, there will be an increase in revenue produced by property taxes. In accordance with SB 13, the College's governing body (Board of Trustees) is required to approve a resolution to accept any increased amount of revenue produced by property taxes that exceeds the revenue neutral rate (RNR). College administration recommends preserving the operational mill levy at **25.104** mills and the capital outlay levy at **3.935** mills allowing the taxes levied at the same overall rate of **29.039** total, but higher than the revenue neutral rate of 28.614. We recommend approving resolution 2025-01 authorizing the college to exceed the RNR published rate.

RECOMMENDED ACTION: Approve Resolution 2025-01 authorizing CCCC to exceed the revenue neutral rate for 2025-2026.

**Cloud County Community College
Board of Trustees
September 2, 2025**

ITEM NO. **6**

AGENDA ITEM: Public Hearing 2025-2026 Budget – 5:20 PM

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will entertain public comment relative to the 2025-2026 budget for 15 minutes from those who are in attendance. We request that individual comments be held to five minutes. This time limit may be reduced depending on the number of attendees intending to share public comment. The materials have been prepared and made available to the public and will be available at this meeting.

Following public comments, the Chairman of the Board of Trustees will close the hearing.

ITEM NO: **7**

AGENDA ITEM: Approval of 2025-2026 Budget

ITEM TYPE: Decision

COMMENT:

The Board of Trustees will take action on the 2025-2026 budget. At this time, the Board of Trustees is approving the amount of tax funds to be requested and setting on the maximum expenditure budget for the 2025-2026 year. All of this information is contained in the Notice of Public Hearing as printed in the newspaper, available to the public and is available at this meeting.

RECOMMENDED ACTION: Approve the 2025-2026 budget as published.

**Cloud County Community College
Board of Trustees
September 2, 2025**

ITEM NO: **8**

AGENDA ITEM: Adjournment

ITEM TYPE:

COMMENT:

Memorandum

To: Board of Trustees

From: Caesar Wood, Vice President for Administrative Services

CC: Amber Knoettgen, President

Date: 9/2/2025

Re: Authorization to exceed the Revenue Neutral Rate

Cloud County Community College receives a tax levy on the taxable tangible property from our district to finance a portion of the budget not financed from any other source provided by law. Based on the preliminary assessed valuation of \$134,802,072 provided by the Cloud County clerk, there will be an increase in revenue produced by property taxes. In accordance with SB 13, the College's governing body (Board of Trustees) is required to approve a resolution to accept any increased amount of revenue produced by property taxes that exceeds the revenue neutral rate (RNR). College administration recommends preserving the operational mill levy at **25.104** mills and the capital outlay levy at **3.935** mills allowing the taxes levied at the same overall rate of **29.039** total, but higher than the revenue neutral rate of 28.614. We recommend approving resolution 2025-01 authorizing the college to exceed the RNR published rate.

RECOMMENDED ACTION: Approve Resolution 2025-01 authorizing CCCC to exceed the revenue neutral rate for 2025-2026.

CERTIFICATE

TO THE CLERK OF Cloud County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of
Cloud County 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 2025 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 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		10,840,840	3,384,011	
Postsecondary Technical Education			2,150,000	XXXXXXXXXX	
Adult Education	71-617		220,000	0	
Adult Supplementary Education	74-32,261		150,000	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise			10,666,215	XXXXXXXXXX	
Total Current Funds Unrestricted			24,027,055	3,384,011	
Plant Funds					
Capital Outlay	71-501		1,455,940	530,466	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		330,000	XXXXXXXXXX	
Total Plant Funds			1,785,940	530,466	
Total – All Funds		XXXXXXXXXX	25,812,995		
Hearing Notice				Final Assessed Valuation	
Assisted by:			Revenue Neutral Rate:		28.614
			Does budget require a resolution to exceed the Revenue Neutral Rate?		YES
Attest: _____, 2025					
County Clerk			Signature and Title of Elected Official		

Roll Call Vote

A Roll Call Vote of **Cloud County Community College** To Levy a Property Tax Exceeding the Revenue
Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on **September 2, 2025, at 5:00 p.m. at PA257**

Resolution No. 2025- 01

Governing Body Member	Yes	No	No Vote
Mr. Dave Garnas			
Mr. Kevin Muff			
Mr. Jesse Pounds			
Mrs. Amber Hanson			
Mr. Kevin Pounds			
Mr. Richard Hubert			
TOTAL			

Certified:

A RESOLUTION OF CLOUD COUNTY COMMUNITY COLLEGE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS the Revenue Neutral Rate for Cloud County Community College was calculated as 28.614 mills by the Cloud County Clerk; and

WHEREAS the budget proposed by the Governing Body of Cloud County Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS the Governing Body held a hearing on September 2, 2025, at 5:00 p.m. at Room PA257 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS the Governing Body of Cloud County Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF CLOUD COUNTY COMMUNITY COLLEGE:

Cloud County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 28.614 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2nd day of September 2025 and **SIGNED** by the Governing Body.

Attested:

Board Clerk