

Date: November 21, 2022
To: Pana CUSD #8 Board of Education
From: Mr. Jason J. Bauer, Superintendent
Subject: **Superintendent's Report and Board Actions for November 21, 2022 Regular Board Meeting.**

BOARD AGENDA NOTES

2 Consent Agenda Items – Please contact me or Nicole Blodgett prior to the meeting if you have any questions with any of these items. There were no FOIA requests since the last regular meeting.

- A. Reading/Approval of Minutes
- B. Approval of Bills and Payroll
- C. Treasurer's Report
- D. FOIA Request

Action: Motion to approve the Consent Agenda inclusive of payables totaling \$956,814.51 and payroll totaling \$817,474.95 for a total payables and payroll of \$1,774,289.46.

3 Visitor, Teacher & Support Staff Considerations (there are no requests at this time)

4 Committee Reports

- A. Facilities – Did not meet this month. Next Meeting: TBD
- B. Finance – Craig Deere and I will provide a recap of the November 17th meeting. Next Meeting: Friday, January 13, 2023 @ 6:30 a.m. – Pana Unit Office
- C. Curriculum – Did not meet this month. Next Meeting: Wednesday, December 7th @ 5:30 p.m. – Pana High School Library
- D. Policy – Did not meet this month. Next Meeting: Monday, December 12, 2022 @ 5:30 p.m. – Unit Office
- E. Pana Education Foundation – Mark Beyers will provide a recap of the October 26th meeting. Next Meeting: Tuesday, November 22, 2022 @ 7:00 a.m.
- F. Strategic Plan – Did not meet this month. Next Meeting: TBD
- G. Technology – Did not meet this month. Next Meeting: TBD

H. I.D.E.A.S. – Did not meet this month. Next Meeting: TBD

5 Administrative Reports

A. **Principals** – The building principals will be in attendance. They have submitted reports for you to review.

B. **Curriculum and Instruction** – Mr. Donahue will be in attendance to provide an update on the Title Grants and provide some curriculum updates. He will also talk about the school report cards along with the building principals.

3. **Review 2022 District Electronic Report Card** – Mr. Donahue and the Principals will go over report cards for their respective buildings.

Action: No Action Necessary

C. **Building and Transportation** – Jeff Stauder will provide an overview of his report.

2. **Consideration to Purchase a Truck** – There was a need to replace the maintenance van. Jeff has found a used 2019 Chevy Silverado Truck from Kingdom Auto in Litchfield, IL that will work. The cost is \$16,500. We are asking for a formal motion to approve. This purchase was already in the 2023 Budget and is actually coming in at half the amount as we budgeted \$35,000.

Action: Motion to approve the purchase of a 2019 Chevy Silverado in the amount of \$16,500.

D. Superintendent's Report/Board Action

1. Personnel Recommendations.

Action: Motion to approve the Superintendent's personnel recommendations as reviewed and presented from the executive session notes. **This will be done after executive session if one is needed.**

2. **Tentative 2022 Tax Levy Report** – Due to EAV estimates last year that were lower than originally projected we saw the EAV increase at a lesser rate. Last year the EAV increased to \$130,357,444 as opposed to the \$131,847,486 that was originally projected. This year based on the early projections that we received from each of the County Assessor Offices we are projecting that the EAV will be \$138,918,873, which is a 6.57% increase. This projected growth is beneficial when considering the additional dollars it will generate while potentially not increasing the tax rate.

The Total 2021 Tax Extension (minus Bond & Interest) for Christian, Shelby, and Montgomery Counties was **\$5,721,827**. The aggregate 2022 Levy, excluding the Bond &

Interest Levy can be **\$6,007,918** (105%) or less. Any increase in excess of 105% would require a Truth-In-Taxation Hearing. In real dollars this would be a **\$286,091** increase.

Due to the higher EAV this year, I am making the recommendation to increase this year's tax levy by 4.75%. This will allow us to avoid a Truth-In-Taxation Hearing in December. There is always an outside chance that this could change later if the early EAV projections provided by the County Assessor offices were off by a substantial dollar amount. The overall projected tax rate for the 2022 Levy is \$4.91 compared with \$4.88 a year ago.

I am recommending a **4.75%** increase with this year's levy and the recommended increase amounts to **\$271,966** in new dollars. If the projections hold true this would translate into **\$218,315** new dollars for the Education Fund, **\$42,807** for the Operation and Maintenance (Building) Fund, and **\$17,122** for the Transportation Fund. This would be a total increase of **\$278,244** in our three main operating funds.

We are still mindful of our restricted funds and what is levied in the Social Security/IMRF Fund (Fund 50). These are restricted funds and can only be used for certain purposes. We are projected to make it through FY 23 without having to use a portion of our EBF money to supplement either Social Security and/or IMRF. I am decreasing the Tort Fund (Fund 70) this year as well. There is no need to maintain excess fund balance in this fund since it is restricted in its use.

The projected TIF dollars for the school district are included in the document. With next year's tax collection we are close to having recouped just under \$250,000.

I will take some time some time to review the numbers in the 2022 budget levy worksheet. Please feel free to ask any questions or stop me during the presentation if you are unsure of something or have questions. I am only asking you to approve the levy report that I have submitted for you to review at the meeting and that I will be using to put the Levy in final form for our December board meeting.

Action: Motion to approve the review of the District's Tentative Levy Report.

3. FY 22 District Audit – The audit has been completed by Cory Brown of Mose, Yockey, Brown, & Kull, LLC of Shelbyville, IL. There were some findings with this year's audit. First, there was only 27 days' notice that was provided for the original budget rather than the required 30 days. Even though this information is on the school website there is still a publication requirement (newspaper) in Illinois. (The amended budget in June met the 30 day notice requirement.) Second, the expenditure objects and functions to record grant expenditures in the general ledger are not consistent with the expenditure objects and functions used for grant reporting. This was a coding issue and will be fixed in the future by recording the grant expenditures on the same general ledger expenditure objects and functions as are used for grant reports. Third, ESSER, Federal Special Education IDEA, and Federal Special Education IDEA

Preschool Grant funds received as reimbursement were not correctly deposited in the funds from which expenditures were made. This will be corrected by allocating grant funds received as reimbursement to the funds from which the expenditures to fund receiving the grant reimbursement. Fourth, the District's unadjusted general ledger did not include all of the Student Activity Fund and Convenience Accounts' reconciled fiscal year ending asset balances and the related revenues received and expenditures reimbursed for the entire fiscal year. This will be remedied by ensuring that all monthly bank reconciliations are prepared and that all revenues received and expenditures disbursed are posted to the District's general ledger prior to the closing of financials at the end of the fiscal year. Finally, the expenditures in the Debt Service Fund and Transportation Fund exceeded budget amounts. This was caused due to 2005 bond sinking fund for the QZAB Debt Certificates.

Action: Motion to approve the FY 22 District Audit / Annual Financial Report (AFR).

4. **School Board Members Day Resolution** – November 15th was the actual day, but I wanted to take the opportunity to recognize all of you for your dedication to public service. The time that you freely give, hard work, and willingness to work together for the betterment of children of Pana CUSD #8 is much appreciated. Thank you for your professionalism and service.

Action: Motion to approve November School Board Members Day Resolution.

5. **NPT Special Education Report** – I will provide an overview of the October 25th meeting. Our next meeting is Tuesday, November 22nd.

Action: Information only

6 **Executive Session (Optional)**

- A. Discussion of the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District, student discipline, litigation, and collective negotiating matters.
- B. Employment/Compensation Resignation Recommendations

Action: Motion to enter executive session for the discussion of the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District, student discipline, student concerns, litigation, and collective negotiating matters, as well as employment/compensation resignation recommendations.

Action: Motion to approve executive session minutes as read.

Action: Motion to approve the Superintendent's personnel recommendations as reviewed and presented from the executive session notes.

- 7 Communications
 - A. Alliance Legislative Report
 - B. Capitol Watch
 - C. AIRSS – Association of Illinois Rural and Small Schools
 - D. Other Board Correspondence

- 8 Board Member Considerations

- A. Board Member Considerations
 - B. Other

- 9 Adjournment

Action: We will need a motion to adjourn the meeting.