

Date: November 20, 2023

To: Pana CUSD #8 Board of Education

From: Mr. Jason J. Bauer, Superintendent

Subject: **Superintendent's Report and Board Actions for November 20, 2023 Regular Board Meeting.**

BOARD AGENDA NOTES

- 2 Consent Agenda Items** – Please contact me or Bridgett Heinrich prior to the meeting if you have any questions with any of these items. There were two FOIA requests since the last regular meeting. The first was from Katherine Casey from Science of Reading Illinois. She requested the names of the core curricula used to teach reading in K-3 (Benchmark Advance), the grade levels these were used (K-5), the date that the curricula was purchased (May 21, 2018), and if there are plans by the District to purchase a different literacy curricula in the future. The second FOIA request was from Michael Rust, Founder and CEO of Allium Data. He requested a copy of the last property and casualty insurance renewal summary and a copy of the last employee benefits insurance renewal for health, dental, and vision plans.

- 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 \$1,722,028.31 and payroll totaling \$745,614.77 for a total payables and payroll of \$2,467,643.08.

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

4 Committee Reports

- A. Facilities – Mark and Jeff will give a recap from the November 8th meeting. Next Meeting: Wednesday, November 29, 2023 at 5:00 p.m. – Unit Office

- 2. FY 24 Maintenance Grant** – Jeff has completed the maintenance grant. The plan is to purchase new door hardware for the high school classroom doors and to replace some older interior doors that are still left at the junior high. The Maintenance Grant is worth up to \$50,000 and the District will also need to match that amount. This revenue and expense were already in the Operations and Maintenance (Building) budget that was passed in September.

Action: Motion to approve and submit the Maintenance Grant to the Illinois State Board of Education.

3. **Bus Lease** – Jeff will provide some information on the need for future bus leases. He is still waiting for numbers from Midwest. It is likely that we ask for approval at the December board meeting so that the buses will arrive in time for the start of 2024-2025 school year.

Action: Information Only

- B. Finance – James Moon and I will provide a recap of the November 15th meeting. Next Meeting: Friday, January 19, 2024 @ 6:30 a.m. – Pana Unit Office
- C. Curriculum – Did not meet this month. Next Meeting: Wednesday, December 6th @ 5:00 p.m. – Pana High School Library
- D. Policy – Did not meet this month. Next Meeting: Wednesday, December 13, 2023 @ 5:00 p.m. – Unit Office
- E. Pana Education Foundation – Mark Beyers and I will provide a recap of the October 18th and November 14th meetings. Next Meeting: Wednesday, December 20, 2023 @ 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 2023 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.

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 2023 Tax Levy Report – Due to EAV estimates last year that were slightly lower than originally projected we saw the EAV increase at a lesser rate (5.96% vs 7.49%). Last year the EAV increased to \$138,641,197 as opposed to the \$140,117,890 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 \$154,579,128, which is a 11.50% increase. The explanation for this large of an increase is due to the fact that 2023 was a reassessment year for Pana and Assumption Townships, and during a quadrennial reassessment, the township assessor can put recent sales to their sale price plus equalization. Sales for real estate from 2021-2023 were really high, so all properties in Pana and Assumption Townships were adjusted. Other surrounding townships in the area were also hit with a higher than usual equalization factors, due to a Christian County and state department of revenue sales ratio study. Nevertheless, this projected growth is beneficial when considering the additional dollars it will generate while decreasing the District's tax rate.

The large jump in increase will mean that the District will need to hold a Truth in Taxation hearing prior to the December regular board meeting. I am proposing that this take place at 6:15 p.m. Truth and Taxation hearings can be tricky for the general public to understand as people sometimes assume that the school district is holding the hearing to raise the level of taxation on the citizenry. This is false. The hearing comes into play due to the fact that the request in "new dollars" is over 5% than the previous year's extension. In essence, the request is for new dollars. The tax rate will actually decrease.

The Total 2022 Tax Extension (minus Bond & Interest) for Christian, Shelby, and Montgomery Counties was **\$5,973,551**. The aggregate 2023 Levy, excluding the Bond & Interest Levy can be **\$6,272,229** (105%) or less. Any increase in excess of 105% would require a Truth-In-Taxation Hearing. In our scenario, due to the high escalation of EAV the increase is **\$604,658**.

Due to the higher EAV this year, I am making the recommendation to increase this year's tax levy by 10.12%. There is always an outside chance that the EAV projections provided by the County Assessor offices can change. I will check again the first week of December. The overall projected tax rate for the 2023 Levy is \$4.80 compared with \$4.88 a year ago.

With the recommended **10.12%** increase for this year's levy there is an increase of **\$604,658** in new dollars. If the projections hold true this would translate into **\$406,416** new dollars for the Education Fund, **\$79,689** for the Operation and Maintenance (Building) Fund, and **\$31,875** for the Transportation Fund. This would be a total increase of **\$517,980** in our three main operating funds.

The projected TIF dollars for the school district are not included in the document because they have yet to be provided.

I will take some time some time to review the numbers in the 2023 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. I am also requesting that a Truth and Taxation Hearing be scheduled for Monday, December 18 at 6:15 p.m. Appropriate notice will be published in the newspaper.

Action: Motion to approve the review of the District's Tentative Levy Report and to schedule a Truth in Taxation Hearing for Monday, December 18 at 6:15 p.m.

3. **FY 23 District Audit** – The audit has yet to be completed by Hottenrott and Associates, LLC of Shelbyville, IL. We are not the only District in the area that is experiencing this. Other clients of the same firm have also yet to receive their audit. We are being told that a staff shortage is the main culprit.

Action: Information only and tabled until completion of final audit.

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 public service and dedication to our District. The time that you freely give, hard work, and willingness to work together for the children in Pana CUD #8 is greatly 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 17th meeting. The next meeting is Tuesday, November 21st at 9:00 a.m.

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, the setting of a price for sale or lease of property owned by the District, 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, the setting of a price for sale or lease of property owned by the District, and collective negotiating matters, as well as employment/compensation resignation recommendations.

Action: Motion to return from the executive session to the regular meeting.

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.