

Patoka Community Unit School District #100

Board of Education Public Hearing on Tax Levy

December 14, 2023 - 6:00 PM

Location: High School Library

Minutes recorded by: Kimberley Hassell, Board Recording Secretary

Meeting Presided by: Vice President Jeremy Landreth

Pledge of Allegiance.....

Call the Public Hearing on Tax Levy to Order/Roll Call

Members present: Andrea Thompson, Jeremy Landreth, Russell Adams, Cassie Huffman and Kurtis Belcher

Members absent: Andy Goldsboro and Mark Payne

Non-Members present: Superintendent Justin Venhaus, Principal Phillip March, Kevin Cripps, Craig Vienna, EJ Mortsfield, Ty Bates and Leslie Britt

Belcher makes motion to appoint Jeremy Landreth to run the meeting

- i. Motion by Belcher, second by Huffman to approve
- ii. All in Favor: Thompson: Y, Landreth: Y, Adams: Y, Huffman: Y, Belcher: Y
(Approve: 5) (Opposed: 0) Motion Passed

a. Public Hearing concerning the intent of the Board to levy an amount of ad valorem tax that is greater than 105% of the final aggregate levy extensions of the preceding year.

Mr. Venhaus read the above.

b. Public Comment

Landreth explained that Marion County had just increased property assessments by a 10% multiplier.

Leslie Britt spoke in regards to his personal taxes and asked the board to not increase the tax levy if the district doesn't need it.

EJ Mortsfield spoke in regards to the county multiplier.

Ty Bates asked how the district came to the proposed tax rate increases. Mr. Venhaus explained. Bates asked if the district could operate with a 0% levy, Venhaus explained that the district could operate one year and then would have to dip into reserve funds.

c. Presentation of district fund balances as of July 1, 2023.

Mr. Venhaus presented the fund balances as of July 1, 2023 aloud.

(10) 1,577,414; (20) 569,773; (30) 166,516; (40) 185,501; (50) 116,847; (60) 1,500,692; (70) 398,879; (80) 51,264; (90) 60,842

d. Presentation of 2023 district tax levy

Mr. Venhaus read the tax levy aloud. He presented two proposals.

#1 - 4.0619 to 3.9458

#2 – 4.0619 to 3.7446

Ballooned 3%

Belcher stated that the district has always captured all tax levy dollars possible and we are in good financial standing.

Landreth explained the board could approve any percentage they chose up to 15%, he recommends to go with 4.99% or even lower.

Venhaus explained that they could go with 0% if they choose to do so. He added that the projected CPPRT, Corporate Personal Property Replacement Tax revenue is going to be substantially less than in the past.

Huffman spoke in favor of capturing the most that they can.

Thompson stated that with the current economy she feels they should levy the least possible.

e. Consideration of adoption of the 2023 district tax levy

Shall the board approve the proposed 2023 tax levy #1, #2 or recommend a different amount?

Motion made by Belcher to approve proposal #1 - **3.9458** (12.8)

iii. Motion by Belcher, second by Adams to approve

iv. All in Favor: Thompson: N, Landreth: N, Adams: Y, Huffman: Y, Belcher: Y
(Approve: 3) (Opposed: 2) Motion Passed

Motion to Adjourn Public Hearing

a. Motion by Belcher, second by Adams to approve adjournment

b. All in favor 5, 0 opposed. Motion Passed

Time of adjournment: 6:30 PM

Andy Goldsboro, President

Cassie Huffman, Board Secretary