

# ROSSVILLE CONSOLIDATED SCHOOL DISTRICT BOARD OF EDUCATION

**JUNE 3, 2025 - 7:00 P.M.**

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Call to Order  
Mr. Hufford



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## SPECIAL PRESENTATION



Lindsay Simonetto  
Director



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## **Rossville Consolidated School District**

### **Senate Enrolled Act 1 Training**

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## Discussion outline

- 1** Summary of legislative changes
- 2** Property tax changes
- 3** Illustrative impact to Rossville Consolidated School District
- 4** Next steps

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## Summary of Legislative Changes

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SEA1 HIGHLIGHTS – SUMMARY OF CHANGES BY EFFECTIVE DATE

Topic	Description	Effective Date
Assessed Values	Increased homestead deductions, new 2% property deductions, business personal property changes	Pay 2026 with phase-in through Pay 2031
Homestead Credits	Homestead properties to receive a credit at the lesser of \$300 or 10% of liability; additional credits based on other demographics	2026 budget
Property Tax Levies	MLGQ of 4% for pay 2026, formula for 2027-2029 based on non-farm income with 6% cap, elimination of excessive levy appeals for operations fund	2026 budget
Additional step in budget development	Additional hearing added to review proposed tax rate & levy increases from current year	2029 for 2030 budget approvals
Local Income Tax (LIT)	Eliminates LIT funding for schools; also eliminates LIT used for property tax relief	2028 budget
Referendum Timing	Requires referendums to be held during November general elections only, revised ballot language	July 1, 2025
Debt Issuance*	Limitations on future GO bond issuances under certain conditions, non-exempt debt service tax rate is a determining factor in approval process for construction projects (thresholds of \$0.40 / \$0.70)	July 1, 2025
Charter School Revenue Sharing	Share operations fund, operating & safety referendum funding based upon per student formula and depending on number of students transferring to public charter (greater of 100 students or 2% of ADM)	2028 budget

\*Seek guidance from bond counsel for school specific applicability.

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# Property Tax Changes

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## SEA1 HIGHLIGHTS – HOMESTEAD PROPERTY TAX DEDUCTIONS &amp; CREDITS

	2025 (Current)	2026	2027	2028	2029	2030	2031
<b>Standard Deduction</b>	\$48,000	\$48,000	\$40,000	\$30,000	\$20,000	\$10,000	\$0
<b>Supplemental Homestead Deduction</b>	37.5%	40.0%	46.0%	52.0%	57.0%	62.0%	66.7%
<b>Supplemental Homestead Credit</b>		Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill
<b>65 &amp; over</b>		\$150	\$150	\$150	\$150	\$150	\$150
<b>Disabled homeowner</b>		\$125	\$125	\$125	\$125	\$125	\$125
<b>Disabled Veteran</b>		\$250	\$250	\$250	\$250	\$250	\$250

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## SEA1 HIGHLIGHTS – HOMESTEAD PROPERTY TAX DEDUCTIONS &amp; CREDITS

	2025 (Current)	2026	2027	2028	2029	2030	2031
<b>Home Value (1)</b>	\$189,300	\$189,300	\$189,300	\$189,300	\$189,300	\$189,300	\$189,300
<b>Less: Standard Deduction</b>	(48,000)	(48,000)	(40,000)	(30,000)	(20,000)	(10,000)	0
<b>Less: Supplemental Homestead Deduction</b>	<u>(52,988)</u>	<u>(56,520)</u>	<u>(68,678)</u>	<u>(82,836)</u>	<u>(96,501)</u>	<u>(111,166)</u>	<u>(126,263)</u>
<b>Net Assessed Value (Taxable Value)</b>	<b>\$88,313</b>	<b>\$84,780</b>	<b>\$80,622</b>	<b>\$76,464</b>	<b>\$72,799</b>	<b>\$68,134</b>	<b>\$63,037</b>
<b>Annual % +/-</b>		-4.0%	-4.9%	-5.2%	-4.8%	-6.4%	-7.5%
<b>Credit (2)</b>		Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill	Lesser of \$300 or 10.0% of net property tax bill

(1) Median home value, per US Census Bureau.

(2) Based upon the median home value and 1,269 owner-occupied housing units, could result in losses of approximately \$130,000 - \$200,000 for Rossville Consolidated School District (high level range estimate).

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## SEA1 HIGHLIGHTS – 2% PROPERTY TAX DEDUCTIONS

	2025	2026	2027	2028	2029	2030	2031
<b>Standard Deduction</b>	0%	6%	12%	19%	25%	30%	33.4%

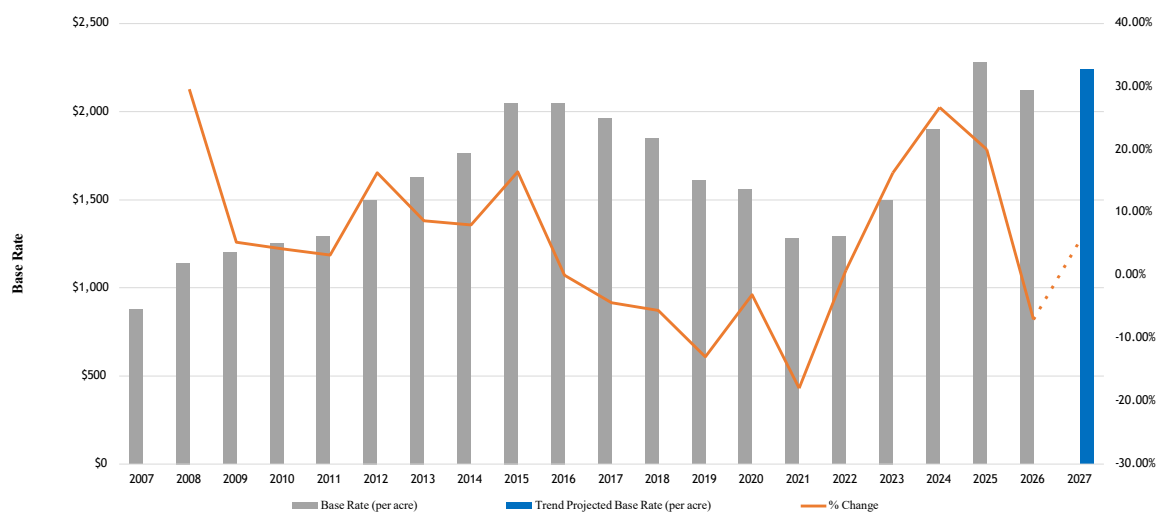
Note: 2% property includes other residential, rental, long-term care and agricultural properties.

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## SEA1 HIGHLIGHTS – AGRICULTURAL LAND BASE RATE ACTUAL &amp; PROJECTED 2007 - 2027



Raises the maximum capitalization rate for agricultural land from 8% to 9% beginning in on July 1, 2025. 2027 Projected base rate value, per Legislative Services Agency Office of Fiscal and Management Analysis SB1 Fiscal Impact Statement, found [here](#).

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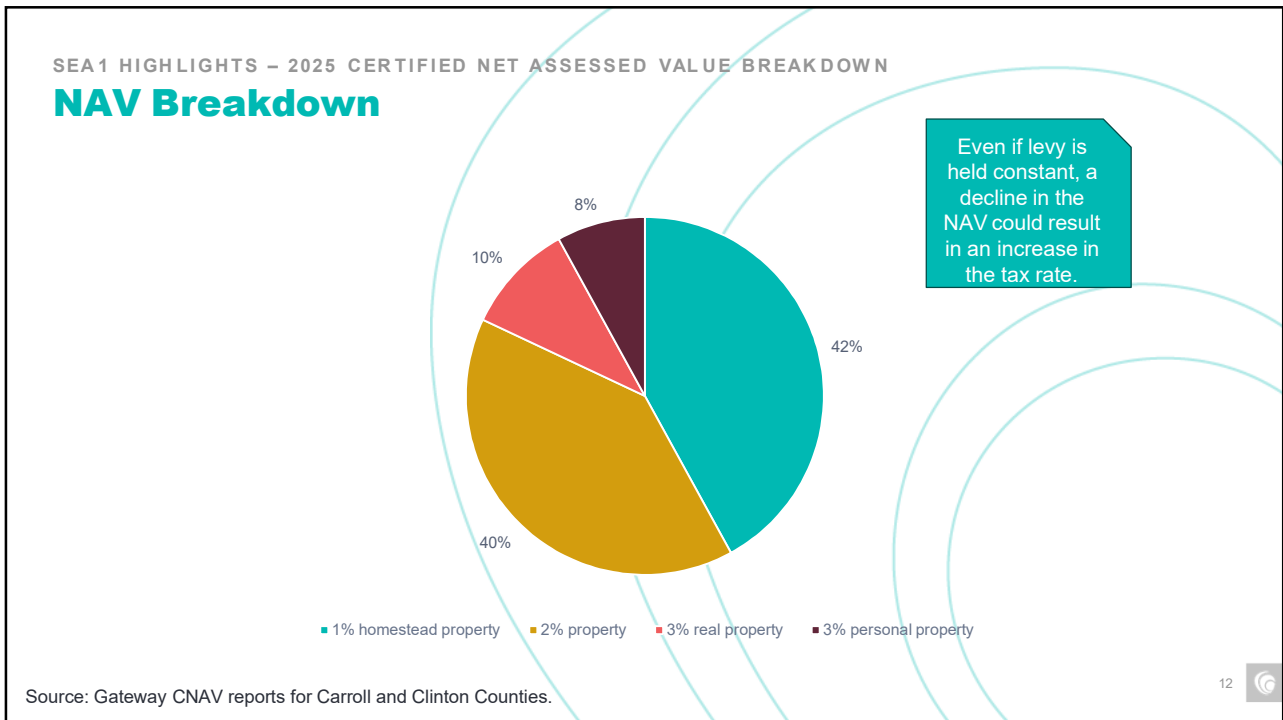
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SEA1 HIGHLIGHTS – BUSINESS PERSONAL PROPERTY UPDATED DEDUCTIONS

	2025 (Current)	Effective Pay 2027
De minimus exemption	\$80,000	\$2,000,000

Removes 30% personal property floor for equipment placed in service after January 1, 2025.

Illustrative Impact to Rossville Consolidated School District



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SEA1 HIGHLIGHTS – PROPERTY TAX LEVY

## Net Levy Year-Over-Year Change (LSA Report)

	2026	2027	2028
Carroll County portion	(\$17,743)	\$21,412	\$18,898
Clinton County portion	(51,305)	64,883	62,357
<b>Total for Rossville Schools</b>	<b>(\$69,048)</b>	<b>\$86,295</b>	<b>\$81,255</b>

Source: SB1 (2025) fiscal note dated April 9, 2025, prepared by Office of Fiscal and Management Analysis, Legislative Services Agency, found [here](#).

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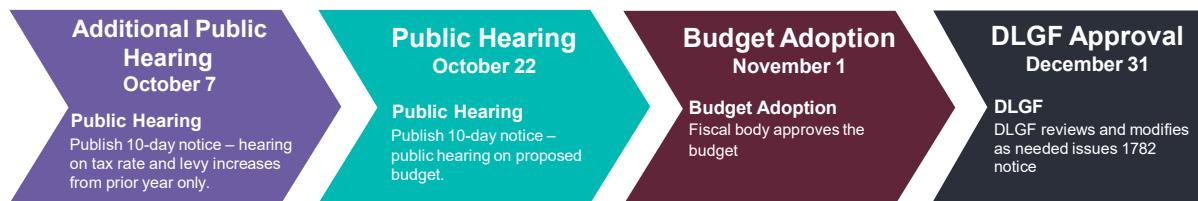


## SEA1 HIGHLIGHTS – BUDGET PROCESS

## CURRENT BUDGET PROCESS



## PROPOSED BUDGET PROCESS (2029 for 2030 BUDGET PREP)



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## SEA1 HIGHLIGHTS – LOCAL INCOME TAX

## Current Local Income Tax (LIT)

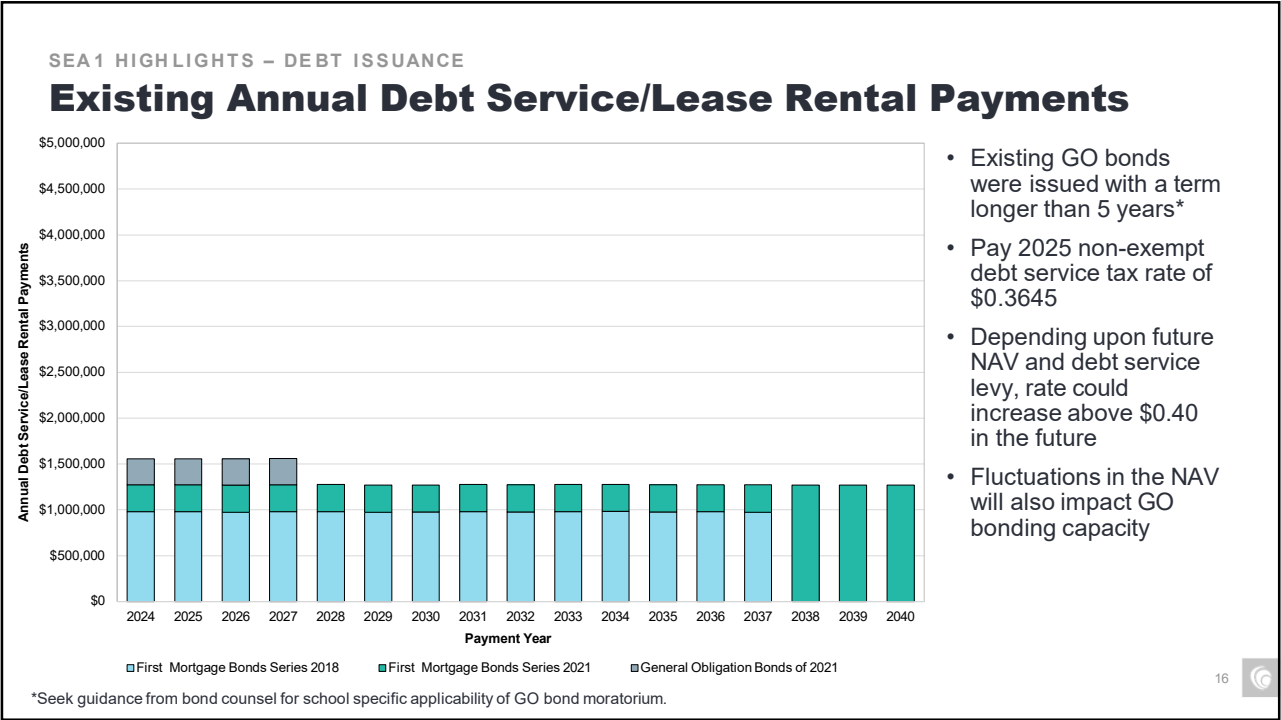
	Current LIT Revenue	Current LIT for Property Tax Relief
Carroll County portion	\$53,286	0.2%
Clinton County portion	52,881	0.5%
<b>Total for Rossville Schools</b>	<b>\$106,167</b>	<b>-</b>

- \$106,167 of LIT funding will no longer be received by the school district beginning in 2028.
- LIT for Property Tax Relief is eliminated beginning in 2028, which could result in increased circuit breaker.

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# Next Steps

## SEA1 Preparation: Next Steps

- Quantify potential losses
  - LSA estimates are a starting point, but not ending point
    - LSA estimates go out to 2028, SEA1 not fully phased in until 2031
    - As more information becomes available, consider obtaining and analyze parcel-by-parcel data for accurate impacts
- Medium and long-term planning
  - Develop multi-year financial plans including capital and operational budget
    - Determine shortfalls and their anticipated timing
    - Consider shifting from tax rate management to levy management strategy
    - Consider if planning should be done in collaboration with overlapping units
- Identify options for replacement of revenues and/or budget efficiency opportunities
  - Operating referendum
  - Future opportunity to share in income taxes?
  - Debt management, including potential offset to operations fund expenses
  - Take [budget assessment](#) and review best practices assessment results

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## Connect with us

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## Public Comments (Section 1300 - Meetings)

- This meeting is a meeting of the Board of Education in public for the purpose of conducting the School Corporation's business.
- A handout of the agenda items to be presented to the Board was available at the sign-in table for patrons to review.
- A registration form was provided at the sign-in table for patrons who wanted to address the Board. Public participation in the public comment section of the meeting is permitted.
- Registration is required if you wish to speak. You will be allowed three (3) minutes and must preface your comments with your name, address, and group affiliation, if any.
- The Board has established specific rules to guide the presiding officer. Those rules were outlined on the registration form and will be followed.

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## Approval of Minutes Consideration of Claims & Payroll

★ May 6, 2025      Regular Session

- ★ Board members received the claims docket, payroll claims, and minutes in advance of the meeting.
- ★ Fund and bank reports were supplied for review.
  - Members were asked to contact Dr. Hanna with individual items for which they had questions.

**Motion made to approve the minutes, claims, and payrolls as presented.**

**Motion by: Nathan Root**

**2<sup>nd</sup> by: Jentry Pendleton**

**Motion Passed: Hufford, Root, McCullough, Pendleton, Michael**



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## New Business – Personnel Items

### Consideration of Resignations

- ★ Marshall Crawford has submitted his resignation as a teacher effective at the end of the 2024-2025 school year.
- ★ Natalie Kanaby has submitted her resignation as the C-SLPA effective at the end of the 2024-2025 school year.
- ★ Lexi Ellenwood has submitted her resignation as a Chemistry teacher effective at the end of the 2024-2025 school year.



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## New Business – Personnel Items

### Consideration of Appointments

- ★ Mr. Hammons is recommending Emily Vanderwall for the Secondary Social Studies position beginning the 2025-2026 school year. Mrs. Vanderwall's base salary will be \$51,000.
- ★ Mr. Feagans is recommending Mrs. Kelly Mills for Extended School Year instruction as per a student's IEP. Mrs. Mills will serve beginning July 15 through August 1, 2025, for ½ hour per week. Mrs. Mills will be compensated her base salary hourly rate.



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## New Business – Personnel Items Consideration of Appointments

★ Mr. Hammons is recommending Abigail Funk for the Agricultural Education position for the 2025 – 2026 school year starting October 20, 2025, at a daily instruction assistant rate and after a confirmation of degree from Purdue in December 2025, prorated salary of \$46,000 starting January 5, 2026. She will also receive the prorated stipend for FFA Sponsor beginning October 20, 2025.

★★★ Mrs. Evans is recommending Taylor Wagner as a Full-Time Educational Diagnostician for Clinton County Joint Services. Ms. Wagner will be on a 190-day contract with a salary of \$69,000. A job description for the position has been provided for approval.



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## New Business – Personnel Items Consideration of Appointments

- Mrs. Evans is recommending Clinton County Joint Services enter a contract with Edunuity LLC for psychoeducational evaluations beginning July 30, 2025, through May 27, 2026.
- The contract will be for 112 days at 7.5 hours per day.
- The rate of compensation will be \$100 per hour.



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## New Business – Personnel Items

### Consideration of Appointments

- Mr. Burkle has submitted the following coaching recommendations:
  - Cheer
    - Karmen Young – Varsity Asst. Coach
  - Volleyball
    - Elizabeth Latshaw – Volunteer High School Asst.
  - Boys Soccer
    - Jarred Bushman – Varsity Asst. Coach



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## New Business – Personnel Items

### Consideration of Appointments

- Mr. Burkle has submitted the following coaching correction of titles:
  - Softball
    - Chris Gorbett – Varsity Head Coach
    - Keith Woollen – Varsity Asst. Coach
    - Kevin Woollen – JV Coach/Varsity Asst. Coach
    - Sarah Martin – Volunteer Varsity Asst Coach



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## New Business – Personnel Item

### Consideration of Consultant

- Mr. Hammons is recommending hiring NIESC's Mrs. Shannon Harman as a consultant for the Department of Student Services for the 2025-2026 school year at a rate of \$6,000.
- Indiana Administrative Code 4-1.5 defines what a school counseling program in Indiana should include as part of a comprehensive student services program.
- As defined by the rule, student services programs including Educational and Career Services are required only at the secondary school level and must be coordinated by a certified school counselor.
- Mrs. Harman, as a certified school counselor, will coordinate the services provided by Mrs. Dunn and Mrs. Dillingham.



Motion made to approve the personnel items as presented.

Motion by: Jentry Pendleton

2<sup>nd</sup> by: Brent Michael

Motion Passed: Hufford, Root, McCullough, Pendleton, Michael



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## Action Item – Policy Items

### Consideration of Update to Policy Manual

- The Rossville Consolidated School District Board of Education serves as the governing body for the district.
- A primary responsibility of the Board is to create policies that provide guidance for the district's administrative staff in the operation of the district.
- To maintain relevance and currency, the Board regularly reviews and updates its policies.
- Rossville Schools actively engages in a comprehensive policy program in collaboration with the Indiana School Boards Association (ISBA).



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## New Business - Policy Item Consideration of 2025-2026 Handbooks

- ★ The 1:1 Student Device Handbook was updated for the 2025-2026 school year.
  - Changes made to pricing and front cover
- ★ The Rossville Elementary Handbook was updated for the 2025-2026 school year.
  - Changes made were to typos



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## New Business - Policy Item Consideration of 2025-2026 Handbooks

- The Rossville Middle/Senior High School Handbook was updated for the 2025-2026 school year.
  - Updated grammar to Virtual Instruction (pg.9)
  - Updated Graduation Requirements(pgs. 19-22)
  - Updated Intervention Procedure 11(pg. 37)
  - Updated Notification of Absences (pg. 39)
  - Updated Finals (pg. 40)
  - Updated Progressive Discipline Matrix added (pg. 53)



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## New Business - Policy Item Consideration of 2025-2026 Handbooks

- Rossville Middle/Senior High School Handbook continued:
  - Updated Bullying Timeline (pg. 60)
  - Added MTSS Image (pg. 75)
  - Updated Principal/Asst. Principal Names (pg. 82)
  - Updated Index (pg. 95)



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## New Business – Policy Items Consideration of Policy

### • Second Read Policies:

- ★ SECTION 2004 – SUPERINTENDENT RETIRMENT-RESIGNATION...REVISED
- ★ SECTION 3420 – RESIGNATION OF EMPLOYEES.....REVISED
- ★ SECTION 3421 – RETIREMENT – SCHOOL EMPLOYEES..... NEW
- ★ SECTION 3700 – REDUCTION IN FORCE..... REVIEWED
- ★ SECTION 4018 – STUDENT TRANSFERS..... REVISED

**Motion made to approve the policy items as presented**

**Motion by: Nathan McCullough**

**2<sup>nd</sup> by: Jentry Pendleton**

**Motion Passed: Hufford, Root, McCullough, Pendleton, Michael**



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## New Business – Financial Item

### Consideration of 2-Day Preschool Program

- Currently, the cost to attend preschool is \$425 per month for the 4/5-year-olds five days per week program, or \$275 per month for 3-year-olds three days per week program.
- Due to interest in a 2-day per week preschool, Mr. Dennison is recommending a two-day program for young 3-year-olds be added at a rate of \$185 per month.



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## New Business – Financial Item

### Consideration of Preschool Program Contract

- The District will offer various Preschool Programs for the 2025-2026 school year.
- A contract has been drafted for enrollment in the program.
- Dr. Hanna is recommending approval of the contract.



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## New Business – Financial Item Consideration of Curricular Material

- Mr. Hammons, along with the Rossville Middle/Senior High School English Department are recommending the use of CommonLit 360 curriculum for adoption for grades 6-12.
- CommonLit 360 is fully aligned with Indiana Academic Standards and designed to improve reading, writing, speaking, and listening skills.
- Dr. Hanna is recommending the adoption of the curriculum.



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## New Business – Financial Item Consideration of Curricular Material

- Mr. Hammons, along with the Personal Financial Responsibility instructor are recommending the use of Ramsey Educations, *Foundations in Personal Finance* curriculum.
- This curriculum will meet the new graduation requirements.
- Dr. Hanna is recommending the adoption of the curriculum.



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## New Business – Financial Item

### Consideration of Curricular Material

HEA 1001 prohibits Indiana schools from charging students for curricular materials, which are defined in Indiana Code 20-18-2-2.7. The General Assembly has allocated funds to eliminate textbook and curriculum fees.

Rossville Elementary and Middle/Senior High School have submitted the projected course textbook, consumable, and fees that would have been charged prior to this legislation.

Dr. Hanna is recommending the approval of the courses and additional curricular material items, knowing that no fees will be charged as per Indiana law.



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## New Business – Financial Item

### Consideration of Clinton County Joint Services Agreement

- Carroll and Delphi Schools have expressed interest in becoming participants in the Clinton County Joint Services Cooperative Program.
- Dr. Hanna is recommending approval of this agreement.



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## New Business – Financial Item

### Consideration of Memorandum of Understanding

- Dr. Hanna is recommending executing a Memorandum of Understanding (MOU) between Clinton County Joint Services( Cooperative) and the Western Boone County Community School Corporation(WBCCSC) in the form of a contract for the services of the IDOE licensed Teacher of Blind/Low Vision(BLV) and Deaf/Hard of Hearing(DHH) with the proportionate share of the teacher's total compensation based on the proportionate number of students the teacher services.
- The purpose of the MOU is to provide specialized services for students determined to be eligible, adhere to IDEA and Article 7 requirements, and to foster a healthy, collegial and collaborative relationship among parties and the families they service.
- The Cooperative's obligations consist of employing the licensed teacher of BLV and DHH, salary and required benefits, invoice WBCCSC at the end of each school semester, and provide a space for the teacher to support students.
- WBCCSC's obligations are to reimburse the Cooperative the proportionate share of the costs based on the number of students identified with a DHH and/or BLF special education eligibility and provide a space for the teacher to support student in its buildings.



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## New Business – Financial Item

### Consideration of Donations

- ★ Donations received on behalf of the Rossville FFA Program for the WLC Washington DC trip:
  - Rick and Peggy Crum - \$150
  - Ladd Home Repair & Improvements - \$200
  - Gary and Joyce Woodruff - \$100
  - Keystone Charitable Foundation - \$500
  - Downham Homes LLC - \$350
- ★ Donations to the Athletic Department in memory of Rhonda Burkle - \$3,440.

**Motion made to approve the financial items as presented.**

**Motion by: Brent Michael**

**2nd by: Nathan McCullough**

**Motion Passed: Hufford, Root, McCullough, Pendleton, Michael**



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## Action Item- Miscellaneous Items

### Consideration of Transfer Student Grade Level Capacity

- Indiana Legislature amended the Indiana code concerning education, House Enrolled Act 1381, requiring the governing body of a school corporation to annually establish the number of transfer student the school corporation has the capacity to accept in each grade level and the day by which requests to transfer into the school must be received.
- The Board of Education establishes July 1, 2025, as the date by which transfer requests must be received.
- Grade Level Capacity Maximum Enrollment:
 

• KG –70	• 6 <sup>th</sup> –100
• 1 <sup>st</sup> –70	• 7 <sup>th</sup> –100
• 2 <sup>nd</sup> –70	• 8 <sup>th</sup> –100
• 3 <sup>rd</sup> –70	• 9 <sup>th</sup> –100
• 4 <sup>th</sup> –75	• 10 <sup>th</sup> –100
• 5 <sup>th</sup> –90	• 11 <sup>th</sup> –100
	• 12 <sup>th</sup> –100

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## Action Item- Miscellaneous Items

### Consideration of Engagement Letter

- At the Board Meeting on May 6, 2025, Josh Janak, Vice President, with Robert W. Baird & Co. Incorporated presented information regarding the District's current debt, historical and comparative tax rates, rate and debt analysis, overall S & P rating, and refunding opportunities.
- It was noted that with collaboration and adopting specific policies for debt the District could be in a better rating position for any future projects.
- Dr. Hanna is recommending entering into an agreement with Robert W. Baird & Co. to move forward with ensuring the best rating potential for future projects.

**Motion made to approve the miscellaneous items as presented**

**Motion by: Nathan Root**

**2<sup>nd</sup> by: Jentry Pendleton**

**Motion Passed: Hufford, Root, McCullough, Pendleton, Michael**



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## Reports & Information

### Field Trip Reports

Group	Date of Trip	Activity	Location
Girls Basketball	6/17 - 19/25	Overnight Camp IWU	Marion
Boys Basketball	6/17 - 18/25	Overnight Holiday World/Games	Santa Clause/Corydon
FFA	6/17/25	State FFA LDE Demonstration Competition	Crawfordsville
FFA	6/18/25	Middle School State Soils Award Recognition at State Convention	West Lafayette
FFA	6/19/25	State LDE Awards, Proficiency Recognition, District Officer Slate Approval	West Lafayette
Cheer	7/22 - 25/25	Cheer Camp Anderson University	Anderson



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## Reports & Information

### Field Trip Reports

Group	Date of Trip	Activity	Location
Cross Country	Late July	Lincoln State Park	Lincoln City / Santa Clause
Girls Basketball	Late July	Lake Michigan	New Buffalo, MI



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## Reports & Information Conference Requests

Staff Attending	Date of Conference	Conference Title	Location
★ Kelly Mills	06/10/25	2025 Beyond Barriers	Muncie
★ Michele Houser	7/28 – 8/1/25	IMSE's Comprehensive OG+	Virtual
★ Kyle Etherington	10/21/25	Teaching American History	Bloomington
★ Kyle Etherington	10/24/25	Teaching American History	Indianapolis



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### Adjournment

- The Presiding Officer will ask for a motion to adjourn the regular Board meeting.

### Next Board Meeting

➤ Tuesday, July 1, 2025 – 7:00 p.m.  
Media Center

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# Meeting Adjournment



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