

North Boone Community Unit School District No. 200
Minutes of the Business Services Committee Meeting
District Office
6248 North Boone School Road
Poplar Grove, Illinois 61065
Tuesday, May 6, 2025
7:30 P.M.

CALL TO ORDER AND ROLL CALL

Mrs. Judy Hutchinson called the meeting to order at 7:30 p.m. The following Committee Members were present: Mrs. Hutchinson, Mr. O'Donnell, Mrs. Schilling, Dr. Greenlee, Stacey Corder, Holly Houk, Elaine Ahrens, Marc Eckmann, Cindy Kastning, Andrea Sowers, Rob Wessel, Brad Crull, and William Randall. Absent were Cathy Nelson and Heather Walsh.

All members and staff introduced themselves.

AUDIENCE TO VISITOR

(none)

ACCOUNTS PAYABLE PROCESS

Ms. Stacey Corder gave an overview of the current accounts payable process, including Jim Nolen's process. The following items were then implemented:

- Larger project invoices (defined as \$75,000+) will be held until board approval unless it is already architect-approved.
- Better coordination with departments for timely invoice submission and credit card backup.
- Do not pay any invoices until board-approved, except for a pre-approved vendor list for time-sensitive recurring payments (e.g., utilities, credit cards).
- Have all invoices and backup available for review prior to the monthly board meeting.

The new software will allow invoice scanning and flagging for duplicate invoice numbers. It will not currently flag identical dollar amounts unless the invoice numbers match. A red flag functionality will be added for further verification.

Policy 4.50 states, "*The Business Manager is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills. These disbursements shall be included in the listing of bills presented to the Board.*" A suggestion was made to revise this policy to clearly define "recurring bills" and implement a board-approved vendor list.

TYLER SOFTWARE UPDATE

Per Ms. Corder, the implementation process for Tyler Software is on schedule with a go-live date for all primary modules (financial and payroll) of July 1, 2025. The total amount approved for the implementation is \$76,800; to date, \$31,266.94 has been paid. The remaining potential cost is \$45,533.06 (billed as hours are used), and the project is currently under budget. Tyler does bill weekly

for hours from the prior week. The current training is limited to the implementation team. Secretaries and admins will receive their training in June. The district staff training (employee access portal) will follow with video tutorials and optional in-person sessions. Backup staff will be assigned key roles, including a backup for AP, by the start of the school year.

The software's annual fee is \$30,533, and the district is in year 1 of the 3-year contract, which was paid for in FY25. The next payment is due in FY26.

Ms. Corder explained the details of the modules. Primary modules include cash receipts, AP, purchase orders, employee reimbursements, employee access, payroll, and HR. The online shopping module (links Amazon, Office Depot, etc.) will go live in October 2025. This will allow secretaries to auto-link cart items to purchase orders, improving efficiency. The system is role-based. Only designated roles (e.g., secretaries, principals) will have shopping access.

CURRENT LINE ITEM BUDGET

A detailed line-item budget reflecting every account currently in use was presented. Ms. Corder gave a breakdown of what each number represents in the codes.

5-YEAR BUDGET

Ms. Corder presented a 5-year budget using forecasting software that the district has. These are just a projected view using a 4% across-the-board raise for all staff for raises, and 7% was used for benefits because that is the district's current growth. Purchase services used an estimated 5% growth, reflecting inflation and category-specific needs. The supply costs remain mostly flat in future years, with capital outlay including a potential new activity bus for transportation needs. Increased outplacement tuition and fees were factored in, assuming stabilization in later years. The projections focused on operating funds (Ed, O&M, Transportation, IMRF, Working Cash). Capital projects were excluded, but can be added later.

Findings on this projection included the projected fund balance decreasing from \$21.1M to \$9.7M over five years. Some funds are projected to run deficits by FY 2028-2030. Declines in local revenues (e.g., sales tax) and the ending of temporary federal/state grants were noted. Evidence-based funding was assumed to remain stable, but it carries a risk.

Feedback and next steps included the committee's desire to include all funds, including capital projects and sales tax revenue. While the committee appreciated the visual and numerical breakdowns, they did request a summary table of assumptions and changes. A desire to integrate known contracts increases and future obligations (e.g., salary steps, grants ending) into the model. It was suggested that the forecast be revisited annually at a minimum, and more frequently during significant spending decisions or negotiations. Based on the committee feedback, an updated version was requested to be presented with tweaks in June.

INSTRUCTIONAL COACHES

Currently, the District employs 4 Instructional Coaches. When the coaches were introduced in 2022, their salaries were funded by grant money. Now that the grant funding has ended (ESSER – for learning loss), the district absorbed the costs into the regular budget at approximately \$275,000. There is a need to review how these costs were absorbed and ensure they are cost-effective and sustainable. It

was requested for more transparency in budgeting grant-funded positions moving into the regular budget, especially with a 5-year financial outlook showing when grant funds end and district funds take over.

SUBSTITUTE COSTS AND STATISTICS

Substitute teacher costs and staffing strategies to manage teacher absences were discussed. In the past, full-time building substitutes were hired at a base salary of \$30,000 plus insurance (totaling around \$37,000), especially during COVID-19 quarantine periods when sub shortages were severe. The district had one full-time sub per building for two years due to high absenteeism and a limited external sub-pool.

Current data shows that external sub costs through April 18th totaled \$134,149. Internal subs (teacher coverage during planning time) costs were \$60,000. The sub costs for paraprofessionals totaled \$61,921, bringing the total sub costs for the year to approximately \$250,000. The average daily teacher absence is 11.8, and the fill rate for external subs is 75.91%.

Discussion included the cost-effectiveness of hiring full-time or long-term subs vs. relying on external and internal coverage. Also, the potential for savings if a portion of the absences could be covered internally or by full-time substitutes. Further analysis is needed, including support staff absence rates and average contracted teacher sub costs, to make a data-informed decision.

OTHER ITEMS FOR DISCUSSION

Ms. Corder did inform the committee that the refund check from Stalker for \$1,800 has been received and deposited.

ANNOUNCEMENTS

The next Business Services Committee meeting is scheduled for Tuesday, June 10, 2025 at 6:30 p.m.

ADJOURNMENT

The meeting adjourned at 8:45 P.M.

Submitted by:

Judy Hutchinson /s/
Judy Hutchinson, Vice-Chair

Russell O'Donnell /s/
Russell O'Donnell, Vice-Chair